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GUAM
board of accountancy

35GL-19-1035
Speaker Tina Rose Muña Barnes

SEP 24 2019
Time 12:05 AM PM
Received By:

2019 SEP 24 PM 12:34

September 24, 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 September 17, 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 September 17, 2019 Meeting

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

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

1035

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GUAM
board of accountancy

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GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – September 17, 2019

AGENDA

		Pages
I.	CALL TO ORDER	
II.	APPROVAL OF MINUTES – August 15, 2019	1-4
III.	OLD BUSINESS	
	• Sole Source Procurement/Rule Change	
	• GAEF Update	5-13
IV.	NEW BUSINESS	
	A. Requests for Approval	
	• NTS Extension Requests	
	1) Mr. Mohamed Moustafa Rashed	15-27
	2) Mr. Chirag Solanki	28-31
	3) Mr. Sayed Mohamed Fouad Hassan	32-35
	• Grades – October/November Window 2018	36-57
	• Applications for Initial Certification & Licensure	58-66
V.	GENERAL DISCUSSION/ANNOUNCEMENTS	
	• NASBA Candidate Care Quarterly Report Q2 2019	67-70
VI.	ADJOURNMENT	

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GUAM BOARD OF ACCOUNTANCY

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

MINUTES OF MEETING

August 15, 2019

I. CALL TO ORDER:

The meeting was called to order at 4:13 p.m. by Vice Chairman Todd Smith. The meeting was held in the GBOA Conference Room. The Board welcomed returning Board member, Taling Taitano.

Members Present:	John Onedera, Chairman Todd Smith, Vice Chairman Jennie Chiu, Member Taling Taitano, Member
Excused Absence:	Francis Quinto Baba
Also Present:	Dave Sanford, Executive Director Arleen Gay, Board Secretary

II. APPROVAL OF MINUTES:

Motion was made by Jennie Chiu and seconded by Taling Taitano to approve the Board minutes of July 18, 2019. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

A. **Sole Source Procurement/Rule Changes:** Executive Director Dave Sanford told the members that with regard to the proposed Sole Source Procurement contract between NASBA and GBOA, all documents had been submitted to the Attorney General's Office twice and to date, in spite of numerous follow-up calls and leaving voice mails, absolutely no response has been received by anyone in the AG's office as to an approval or disapproval. The AG has to approve the contract form and once approved, Dave Sanford said it would then have to go to the Governor's Office for approval as to form, but not to the Legislature. He also said we were proceeding as business as usual while awaiting feedback from the Attorney General's office as it was agreed that no one else would be able to do the work that NASBA is doing with respect to the transition of the CPA exam applications. He did not foresee any real major issues at this time. He also explained to the members the process of how CPAES was handling the applications online and their acceptance of foreign credit cards, saying that our share of the processing fee would be included in the monthly

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ACH surcharge. Exam candidates are able to set up their own account online through NASBA's CPA Central, get their own candidate number and will then be able to track their progress online. Their entire history will be tracked. Their entire electronic file will be provided to Guam Board, and so eliminating certain costs such as the monthly credit card fees.

B. GAEF Update: The Raymond James Account Summary report as of June 28th through July 31st indicated an ending balance of approximately $2.3M and Dave Sanford told the members that overall and since inception, performance was about 8%. He said that another $400,000 should be available to be contributed to the UOG Endowment Fund in the new fiscal year.

Discussion was had on the status of the Standing Committee and the Visiting Professor Program. August 15, 2019 was the next scheduled meeting date for UOG's Accounting Faculty Stakeholder group. Since the departure of Board member Dafne Shimizu, there is a need for her replacement in the Standing Committee which meets with the UOG and Endowment Fund representatives whenever possible and at least once a month. Dave Sanford has been mostly handling and attending the meetings. Dr. Ray Johnson and his wife, Marilyn, had presented their proposal to visit and teach at UOG for one semester, the spring of 2020. Dr. Johnson is to teach a special accounting capstone course and possibly one other course, while his wife would teach two courses, including Business Essentials. Dave Sanford estimated that between $75,000 and $80,000, with approximately 5% contingency for emergencies, would cover the total expenses for the two. Dean Annette Santos said she agreed with the Johnson's proposal and that she would finalize their request with the Accounting faculty. All members agreed that this was a reasonably good deal and that they were actually getting two for the price of one.

IV. NEW BUSINESS:

A. Requests for Approval:

- **NTS/Score Credit Extension Requests:**

  1) **Mr. Sayed Mohamed Fouad Hassan** – Mr. Hassan was requesting to extend his NTS for REG that expired on July 11, 2019. He previously had been approved at February's Board meeting for his request to extend his AUD score to November, 2019. The reason for his request was due to his father's passing on December 12, 2018 and he said other circumstances had arisen. The Board members agreed that his request was reasonable and all agreed to extend his REG NTS for one window as he needed only this one part to complete his sittings.

- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Todd Smith and seconded by Jennie Chiu to approve the

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Applications for Initial Certification and License to Practice, as presented. There being no further discussion or objections, the motion carried.

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **NASBA Quarterly Communications Pack:** This Quarterly Communications Pack included the July 2019 Board of Directors' meeting held in Colorado Springs, minutes of the Board of Directors' meeting held on April 2019 in San Francisco, and the Proposed Bylaws Amendment. Dave Sanford went over the highlights of each report in both meetings. Colleen Conrad, NASBA's Executive Director and COO, reported that twenty-nine jurisdictions had now adopted firm mobility and fifty-three had adopted the expanded definition of 'attest'. She also affirmed that July 1, 2020 still remains the target date to switch to continuous testing and doing away with 'windows'. Dave Sanford said that with this change, he would have to submit another statute and rule change to the language to do continuous testing and he would work on that probably in the next few months. The Proposed Bylaws Amendment outlined the requirements one must have or not have to serve on the Board of Directors.

- **Proposed CPE Standards Revisions** - Dave Sanford said that the proposed revisions to the Statement on Standards for Continuing Education programs was just for clarification and the only real change was in how you qualify and allowing adaptive learning self-study programs by doing pilot testing to determine how many credits it's worth. Comments are requested by August 31, 2019.

Also discussed:

- NASBA's Communications Department developed an infographic, for free, on the examination process which was entirely on one page. Dave Sanford said he would look it over and once finalized, it would be put on the website and sent to the University of Guam and perhaps put out as flyers. He said that they would also develop one for the Licensing process and hopefully for the Citizen Centric Reports. It was agreed that this sample done by NASBA was more attractive to the eye than what was currently on the website.

- The financial statement for the months of June and July were presented to the Board members for their review and approval, along with GCTC's report as of June 30, 2019 on paid and actual events. Dave Sanford told the members that we were still on track and that he anticipated we would meet our financial goals. He said we would probably wind up with $200,000 in excess revenues. He also said that he had re-sent our approved budget to the Legislature as he did not think it had been updated and that he did not know if

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there had been a public hearing as there had been no notification. He said the budget put out by the Legislature did not reflect the budget passed by the Guam Board. He would follow-up on it.

VI. ADJOURNMENT:

There being no further discussion, motion was made by Todd Smith and seconded by Taling Taitano to adjourn the meeting at 5:27 p.m. The motion carried.

Respectfully submitted:

Arleen E. Gay
Recording Secretary

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My Accounts | Analysis

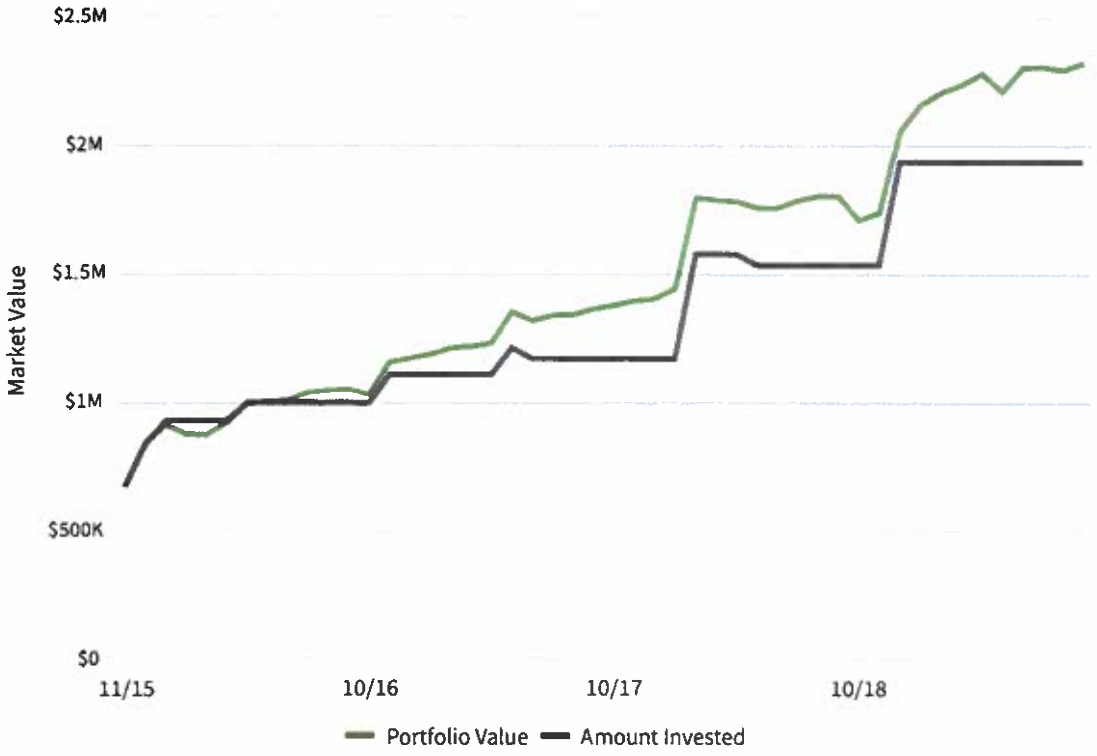
All account(s) selected.

Assets ×

Reports

Value Over Time

Begin Date: Account Inception
End Date: Previous Business Day



5

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Asset Growth

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

	QTD 6/30/2019 9/11/2019	YTD 12/31/2018 9/11/2019	Inception 11/12/2015 9/11/2019
Beginning Market Value	**$2,296,919.86**	**$2,050,922.21**	**$668,085.07**
Contributions/ Withdrawals	($6,336.13)	($18,444.38)	$1,194,912.56
Ending Market Value	**$2,315,574.18**	**$2,315,574.18**	**$2,315,574.18**
Investment Results	$24,990.45	$283,096.35	$452,576.55

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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.

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July 31 to August 30, 2019

RAYMOND JAMES®

UOGEF - Board of Accountancy Account Summary

[redacted]

Closing Value $2,287,780.50

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 AccountAccess | raymondjames.com/clientaccess

Investment Objectives

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

Activity

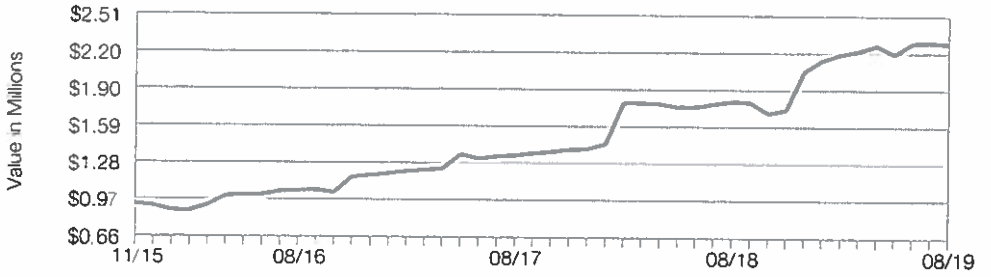
		This Statement		Year to Date
Beginning Balance	$	2,299,858.67	$	2,050,922.23
Deposits	$	0.00	$	0.00
Income	$	1,468.94	$	23,606.51
Withdrawals	$	0.00	$	0.00
Expenses	$	32.03	$	(18,444.38)
Change in Value	$	(13,579.14)	$	231,696.14
Ending Balance	$	2,287,780.50	$	2,287,780.50

Time-Weighted Performance

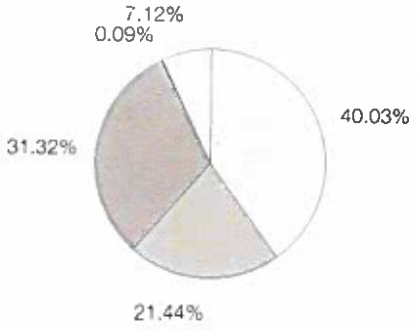
See Understanding Your Statement for important information about these calculations.

Performance Inception 11/12/15	YTD	2018	2017
	11.55%	(5.38)%	13.94%

Value Over Time



Asset Allocation Analysis



		Value	Percentage
US Equities	$	915,433.61	40.03%
Non-US Equities	$	490,544.59	21.44%
Fixed Income	$	716,580.29	31.32%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	2,158.90	0.09%
Cash & Cash Alternatives*	$	163,063.11	7.12%

*Not all Cash & Cash Alternatives are liquid; $114,026.65 is embedded in investment products

Morningstar asset allocation information is as of 08/29/2019 (mutual funds & annuities) and 08/19/2019 (529s).

Doc. No. 35GL-19-1035.*

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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		0.20%	$98.07
Goldman Sachs Bank USA	$49,036.46		
Raymond James Bank Deposit Program Total	**$49,036.46**		**$98.07**

Your bank priority state: NA

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

Estimated Income Yield for RJBDP was calculated as of 08/26/2019.

Cash & Cash Alternatives Total	**$49,036.46**		**$98.07**

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)	7,491.140	$140,096.53	$146,394.63	$19.240	**$144,129.53**			$4,033.00 2.88%	$(2,265.10) (1.55)%
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	4,885.271	$167,710.35	$191,318.03	$41.950	**$204,937.12**	2.07%	$4,250.19	$37,226.77 22.20%	$13,619.09 7.12%
DODGE & COX INCOME FUND N/L (DODIX)	13,724.894	$170,806.07	$185,896.18	$14.210	**$195,030.74**	3.01%	$5,874.25	$24,224.67 14.18%	$9,134.56 4.91%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	5,704.665	$249,823.49	$277,184.29	$50.940	**$290,595.64**	1.53%	$4,438.23	$40,772.15 16.32%	$13,411.35 4.84%
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	11,988.247	$160,552.03	$170,299.66	$17.280	**$207,156.91**	0.55%	$1,140.08	$46,604.88 29.03%	$36,857.25 21.64%
METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I ∞N/L (MWTIX)	17,562.175	$173,412.96	$186,307.65	$11.150	**$195,818.25**	2.80%	$5,479.40	$22,405.29 12.92%	$9,510.60 5.10%

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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)
PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)	7,713.849	$72,816.02	$75,090.00	$9.850	**$75,981.41**	3.09%	$2,345.01	$3,165.39 4.35%	$891.41 1.19%
T. ROWE PRICE SMALL CAP VALUE FUND INVESTOR CLASS N/L (PRSVX)	2,459.963	$80,069.85	$108,334.04	$45.680	**$112,371.11**	0.37%	$418.19	$32,301.26 40.34%	$4,037.07 3.73%
WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)	7,511.043	$74,627.03	$79,433.76	$10.270	**$77,138.41**	4.10%	$3,162.15	$2,511.38 3.37%	$(2,295.35) (2.89)%
Open-End Funds Total		$1,289,914.33	$1,420,258.24		**$1,503,159.12**	1.80%	$27,107.50	$213,244.79	$82,900.88
Mutual Funds Total			**$1,420,258.24**		**$1,503,159.12**	**1.80%**	**$27,107.50**		**$82,900.88**

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	$114.130	**$226,548.05**	2.66%	$6,016.54	5.19%	$11,186.10
LOT 1	357.000[C]	11/13/2015	$108.565	$38,757.70	$114.130	$40,744.41	2.66%	$1,082.07	5.13%	$1,986.71
LOT 2	112.000[C]	11/23/2015	$108.717	$12,176.28	$114.130	$12,782.56	2.66%	$339.47	4.98%	$606.28
LOT 3	61.000[C]	12/01/2015	$108.700	$6,630.70	$114.130	$6,961.93	2.66%	$184.89	5.00%	$331.23
LOT 4	26.000	04/13/2016	$110.778	$2,880.24	$114.130	$2,967.38	2.66%	$78.81	3.03%	$87.14
LOT 5	286.000	08/16/2016	$112.460	$32,163.50	$114.130	$32,641.18	2.66%	$866.87	1.49%	$477.68
LOT 6	107.000	11/02/2016	$111.097	$11,887.35	$114.130	$12,211.91	2.66%	$324.32	2.73%	$324.56
LOT 7	212.000	05/15/2017	$108.910	$23,088.90	$114.130	$24,195.56	2.66%	$642.57	4.79%	$1,106.66
LOT 8	424.000	02/02/2018	$107.290	$45,490.92	$114.130	$48,391.12	2.66%	$1,285.14	6.38%	$2,900.20

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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 9	64.000	02/23/2018	$106.640	$6,824.95	$114.130	$7,304.32	2.66%	$193.98	7.02%	$479.37
LOT 10	336.000	12/10/2018	$105.540	$35,461.41	$114.130	$38,347.68	2.66%	$1,018.42	8.14%	$2,886.27
ISHARES TR MIN VOL USA ETF (USMV)	2,669.000		$52.546	$140,244.50	$63.755	**$170,162.10**	1.80%	$3,058.67	21.33%	$29,917.60
LOT 1	1,797.000	11/14/2017	$51.839	$93,155.22	$63.755	$114,567.74	1.80%	$2,059.18	22.99%	$21,412.52
LOT 2	397.000	02/02/2018	$54.110	$21,481.63	$63.755	$25,310.74	1.80%	$454.92	17.83%	$3,829.11
LOT 3	149.000	02/23/2018	$52.479	$7,819.40	$63.755	$9,499.50	1.80%	$170.74	21.49%	$1,680.10
LOT 4	326.000	12/10/2018	$54.565	$17,788.25	$63.755	$20,784.13	1.80%	$373.56	16.84%	$2,995.88
ISHARES TR CORE MSCI EAFE (IEFA)	2,769.000		$58.920	$163,149.62	$59.330	**$164,284.77**	3.29%	$5,396.78	0.70%	$1,135.15
LOT 1	557.000[C]	11/13/2015	$54.729	$30,484.11	$59.330	$33,046.81	3.29%	$1,085.54	8.41%	$2,562.70
LOT 2	159.000[C]	11/23/2015	$55.808	$8,873.43	$59.330	$9,433.47	3.29%	$309.88	6.31%	$560.04
LOT 3	86.000[C]	12/01/2015	$56.245	$4,837.07	$59.330	$5,102.38	3.29%	$167.61	5.48%	$265.31
LOT 4	100.000	04/13/2016	$53.889	$5,388.90	$59.330	$5,933.00	3.29%	$194.89	10.10%	$544.10
LOT 5	151.000	11/02/2016	$53.649	$8,101.00	$59.330	$8,958.83	3.29%	$294.28	10.59%	$857.83
LOT 6	48.000	05/15/2017	$61.050	$2,930.40	$59.330	$2,847.84	3.29%	$93.55	(2.82)%	$(82.56)
LOT 7	429.000	11/14/2017	$64.469	$27,657.29	$59.330	$25,452.57	3.29%	$836.08	(7.97)%	$(2,204.72)
LOT 8	306.000	02/02/2018	$68.826	$21,060.80	$59.330	$18,154.98	3.29%	$596.36	(13.80)%	$(2,905.82)
LOT 9	116.000	02/23/2018	$66.995	$7,771.42	$59.330	$6,882.28	3.29%	$226.07	(11.44)%	$(889.14)
LOT 10	817.000	12/10/2018	$56.359	$46,045.20	$59.330	$48,472.61	3.29%	$1,592.25	5.27%	$2,427.41
VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	650.000		$212.266	$137,972.88	$268.600	**$174,590.00**	1.99%	$3,469.05	26.54%	$36,617.12
LOT 1	8.000[C]	11/13/2015	$186.164	$1,489.31	$268.600	$2,148.80	1.99%	$42.70	44.28%	$659.49
LOT 2	140.000[C]	11/23/2015	$191.916	$26,868.24	$268.600	$37,604.00	1.99%	$747.18	39.96%	$10,735.76

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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 3		85.000[c]	12/01/2015	$192.260	$16,342.10	$268.600	$22,831.00	1.99%	$453.65	39.71%	$6,488.90
LOT 4		66.000	04/13/2016	$189.990	$12,539.34	$268.600	$17,727.60	1.99%	$352.24	41.38%	$5,188.26
LOT 5		94.000	11/02/2016	$193.520	$18,190.87	$268.600	$25,248.40	1.99%	$501.68	38.80%	$7,057.53
LOT 6		32.000	05/15/2017	$220.650	$7,060.80	$268.600	$8,595.20	1.99%	$170.78	21.73%	$1,534.40
LOT 7		76.000	02/02/2018	$256.329	$19,481.00	$268.600	$20,413.60	1.99%	$405.61	4.79%	$932.60
LOT 8		30.000	02/23/2018	$250.350	$7,510.50	$268.600	$8,058.00	1.99%	$160.11	7.29%	$547.50
LOT 9		119.000	12/10/2018	$239.418	$28,490.72	$268.600	$31,963.40	1.99%	$635.10	12.19%	$3,472.68
Exchange-Traded Funds Total					$656,728.95		**$735,584.92**	2.44%	$17,941.04	12.01%	$78,855.97
Exchange-Traded Products Total					**$656,728.95**		**$735,584.92**	**2.44%**	**$17,941.04**	**12.01%**	**$78,855.97**

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

Portfolio Total $2,287,780.50

[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.

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RAYMOND JAMES®

Your Activity

UOGEF - Board of Accountancy [redacted]

Activity Summary

Income

Type	This Statement	Year to Date
Dividends - Taxable	$1,459.71	$22,471.27
Dividends/Interest - 2018	$0.00	$969.91
Interest at RJ Bank Deposit Program	$9.23	$165.33
Total Income	**$1,468.94**	**$23,606.51**

Expenses

Type	This Statement	Year to Date
Fees	$0.00	$(18,659.79)
Mutual Fund Fee Credit	$32.03	$215.41
Total Expenses	**$32.03**	**$(18,444.38)**

Purchases

Type	This Statement	Year to Date
Purchases	$0.00	$(88,959.00)
Reinvests	$(942.78)	$(12,515.46)
Total Purchases	**$(942.78)**	**$(101,474.46)**

Sales / Redemptions

Type	This Statement	Year to Date
Sales	$0.00	$96,672.99
Total Sales/Redemptions	**$0.00**	**$96,672.99**

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$48,478.27	
08/01/2019	Income Purchase	Dividend - Taxable Reinvest	**METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)**	41.190	$10.89002	$448.56	$48,478.27	$.02560 per share x 17,520.985 shares
08/01/2019	Income Purchase	Dividend - Taxable Reinvest	**PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)**	22.499	$9.77999	$220.04	$48,478.27	$.02861 per share x 7,691.350 shares
08/01/2019	Income Purchase	Dividend - Taxable Reinvest	**WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)**	26.414	$10.3801	$274.18	$48,478.27	$.03663 per share x 7,484.629 shares
08/07/2019	Income	Dividend - Taxable	**ISHARES TR CORE US AGGBD ET (AGG)**			$516.93	$48,995.20	$.26042 per share x 1,985.000 shares
08/30/2019	Expense	Mutual Fund Fee Credit	**Cash - Mutual Fund Fee Credit**			$32.03	$49,027.23	Mutual fund fee credit

12

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Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
08/30/2019	Income	Interest at RJ Bank Deposit Program	**Raymond James Bank Deposit Program**			$9.23	$49,036.46	

Cash Sweep Activity Recap

Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance
07/31/2019	Beginning Balance		$48,478.27
08/07/2019	Transfer To	$516.93	$48,995.20
08/30/2019	Transfer To	$32.03	$49,027.23

Date	Activity Type	Amount	Balance
08/30/2019	Interest at RJ Bank Deposit Program	$9.23	$49,036.46

Realized Capital Gains & Losses [c]

Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	$0.00	$374.18
Short-Term Loss	$0.00	$0.00
Long-Term Gain	$0.00	$0.00
Long-Term Loss	$0.00	$(7,001.03)
Net Gain / Loss Total	$0.00	**$(6,626.85)**

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

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Request for Extension
Board meeting September 2019

Mr. Mohamed Moustafa Rashed (Previous GU14085784 New 1646490)
Request for NTS Extension for AUD
NTS expires 09/11/2019
Requested for NASBA to cancel the scheduled AUD exam date. (Attached)
Reason: Had a surgery and no time to renew resident VISA in U.A.E.
Doctor's notes attached.
Extension request until last Q4 window October/November.

Mr. Chirag Solanki (Previous GU18069038 New 1649731)
Request for Extension of Pre-Education Completion date to add six more months.
The candidate sat for the first exam on 07/31/2018, the expiration date is 01/31/2020.
Pre-Education date starts when the candidate sits for the first exam.
The candidate is short 30 semester hours to meet the Bachelor's degree or equivalent which is required.
The candidate passed all four parts and is requesting for the congratulatory letter.

Mr. Sayed Mohamed Fouad Hassan (Previous GU17128451 New 1649154)
Request for Credit Extension for AUD; expires 11/30/2019 and FAR; expires 11/30/2019.
In the August Board meeting he requested an NTS extension for REG until 11/2019 and was granted.
He was previously granted a Credit extension for AUD in our February meeting that will expire on 11/30/2019.
He is stating that he did not get his NTS extension on time.

Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmittal.

Jessica Reyes

From: [redacted]
Sent: Wednesday, August 14, 2019 4:49 PM
To: [redacted]
Subject: Re: CPA BEC-Audit exam application forms
Attachments: Cacellation of UAE residence.pdf; Second Surgery.pdf; First Surgery.pdf

Dear Guam Board of Accountancy,

Greetings,

I'm writing this to ask you kindly to extend my exam till October 1st 2019 instead of Sep.11th. due to some unfortunate events such as;
1. I went through 2 serious surgeries that needed full rest and medication course in addition to one surgery to one of my family

2. As an expat in UAE and these surgeries couldn't find enough time for studying and prepare.

3. From Sep. 11 till Oct.1st there is no examination tests.

4. I have an issue on renewing my residence visa in United Arab Emirates.

Extending my exam from Sep 11 to be October 1st will give me the chance and opportunity to get prepared and do my best and it will be greatly appreciated

Looking for your kind feedback.

Best Regards,
Mohamed Moustafa Rashed
[redacted]

On Fri, Mar 8, 2019 at 2:24 PM Mohamed Rashed [redacted] wrote:

Dear Guam Board of Accountancy,

Greetings

Attached below the filled application, Facs report, Passport, Credit Card details, Photo and Rules of Cheating form and the first NTS I had before for FAR part.
Kindly do the needful in order to go through the CPA-FAR exam.

Looking for your kind feedbacks.

Best Regards,
Mohamed Moustafa Rashed

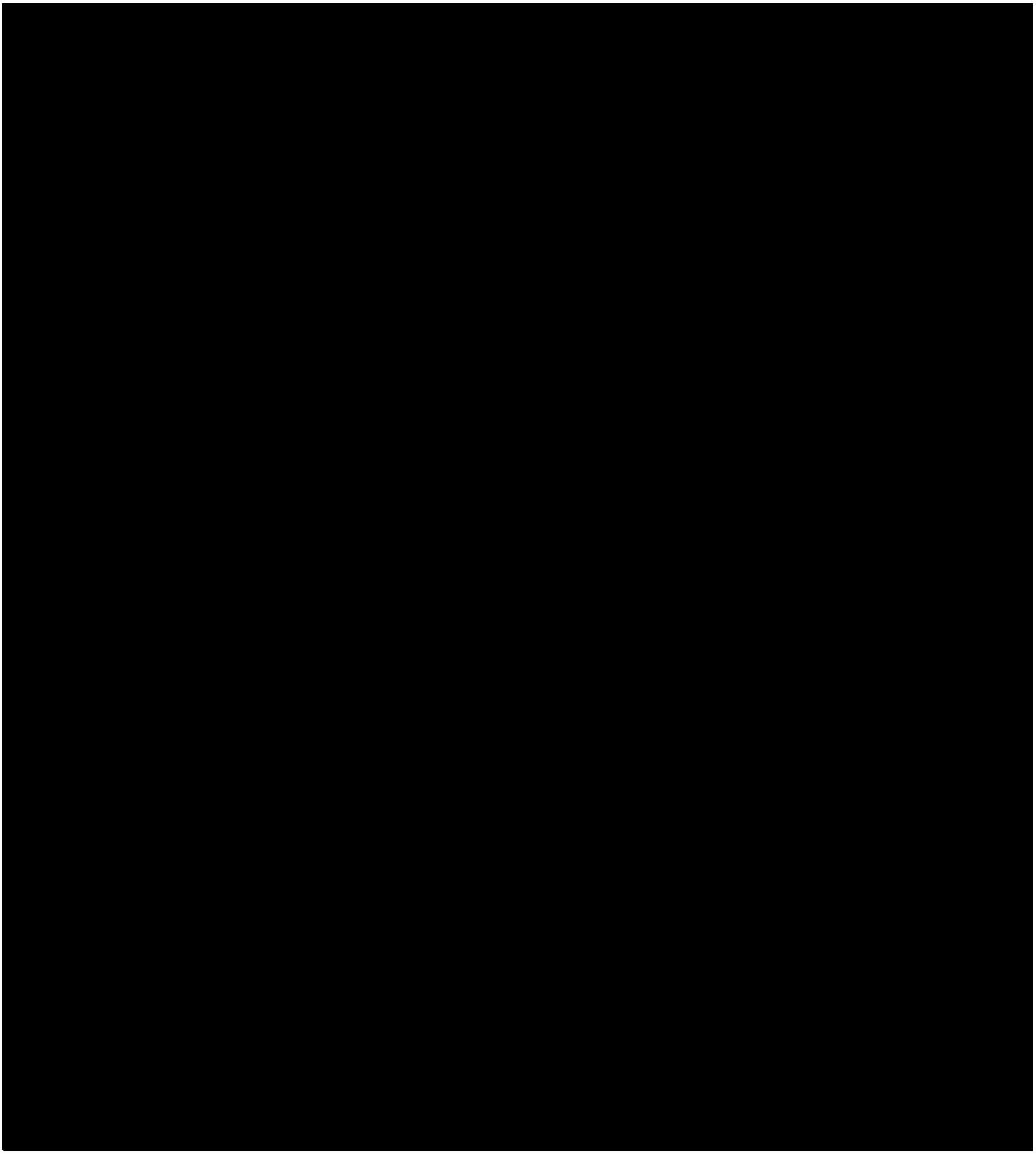
Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmittal.

[redacted]

Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmittal.

[redacted]

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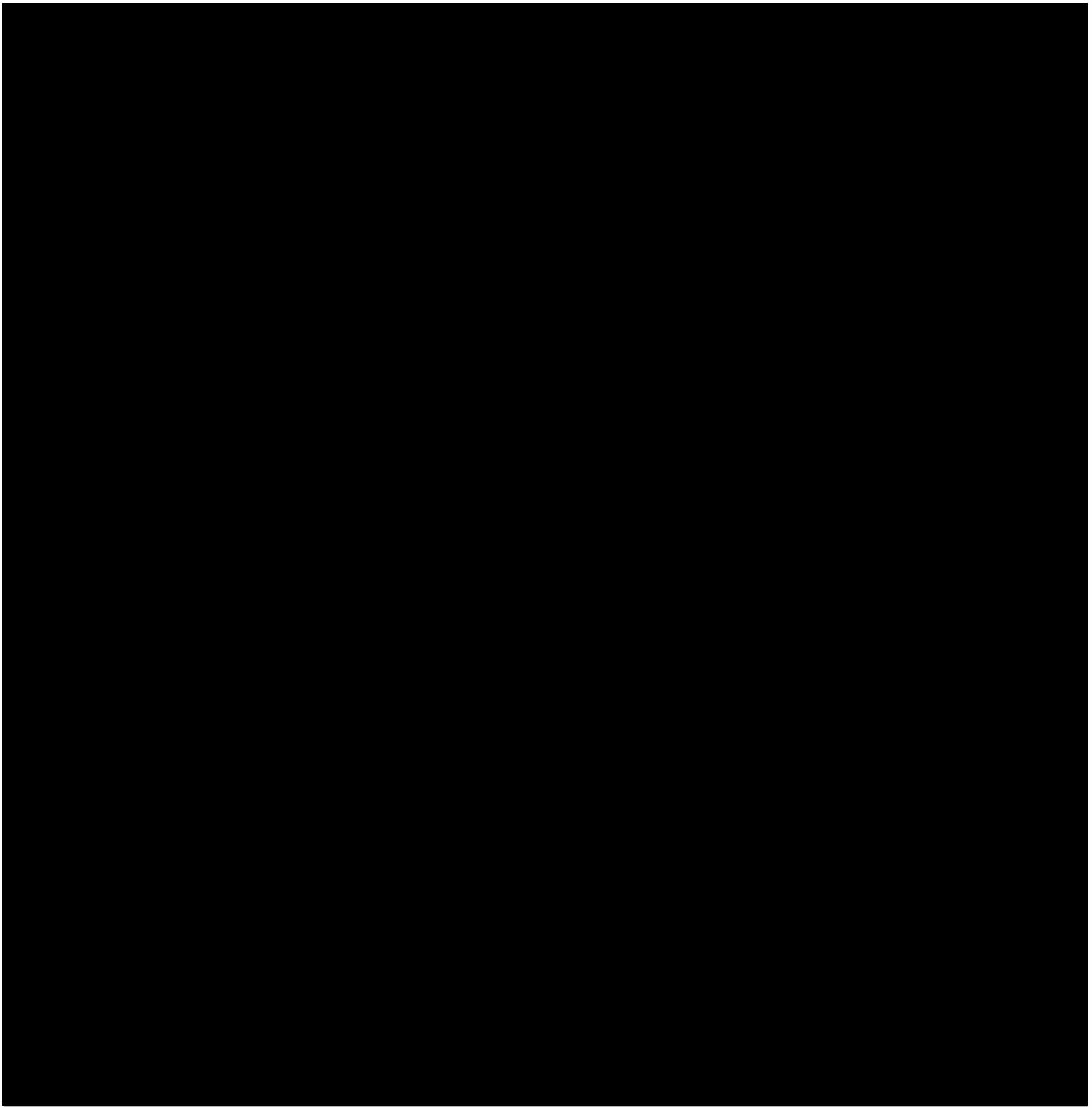
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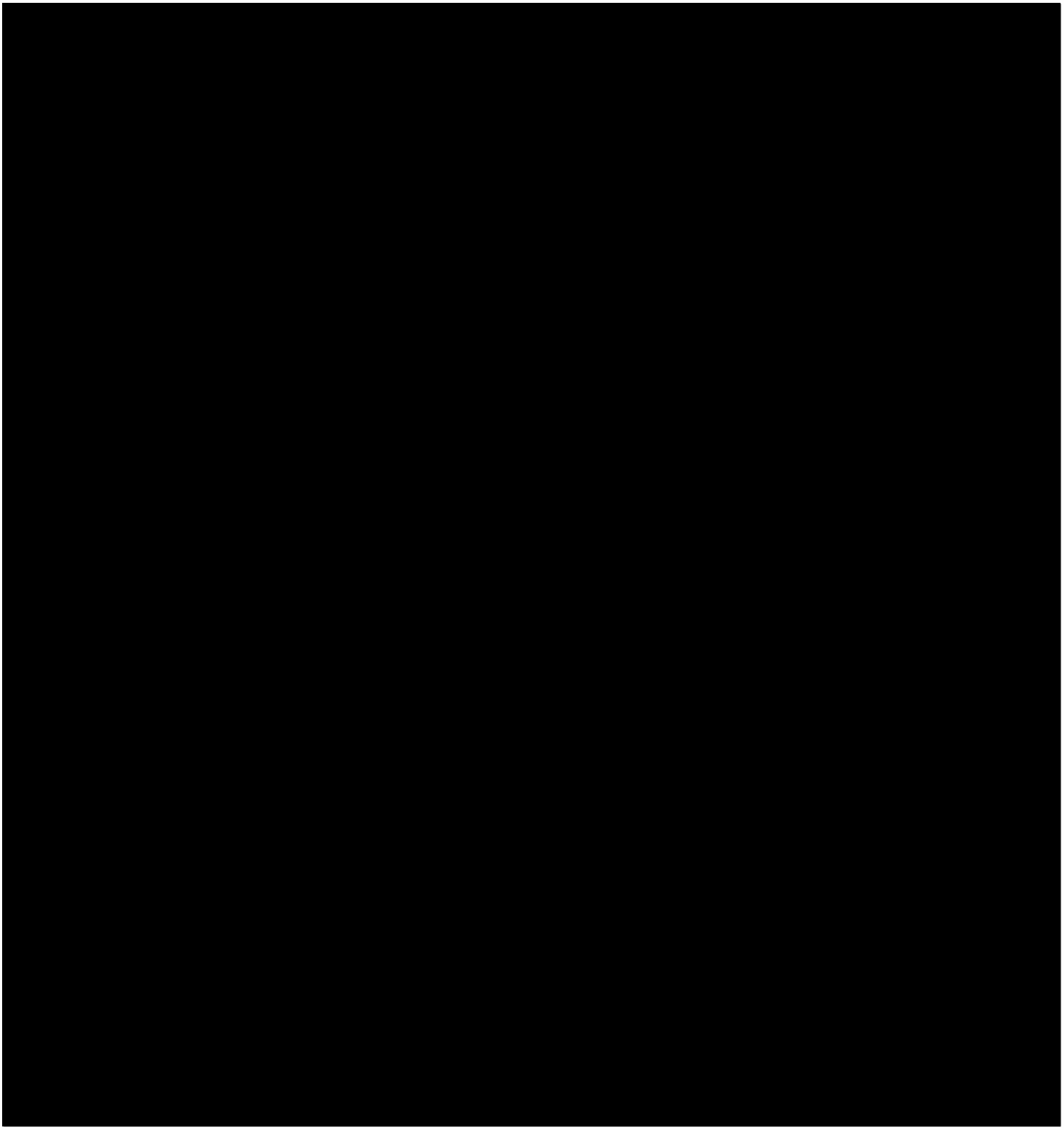
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medeor24x7.com

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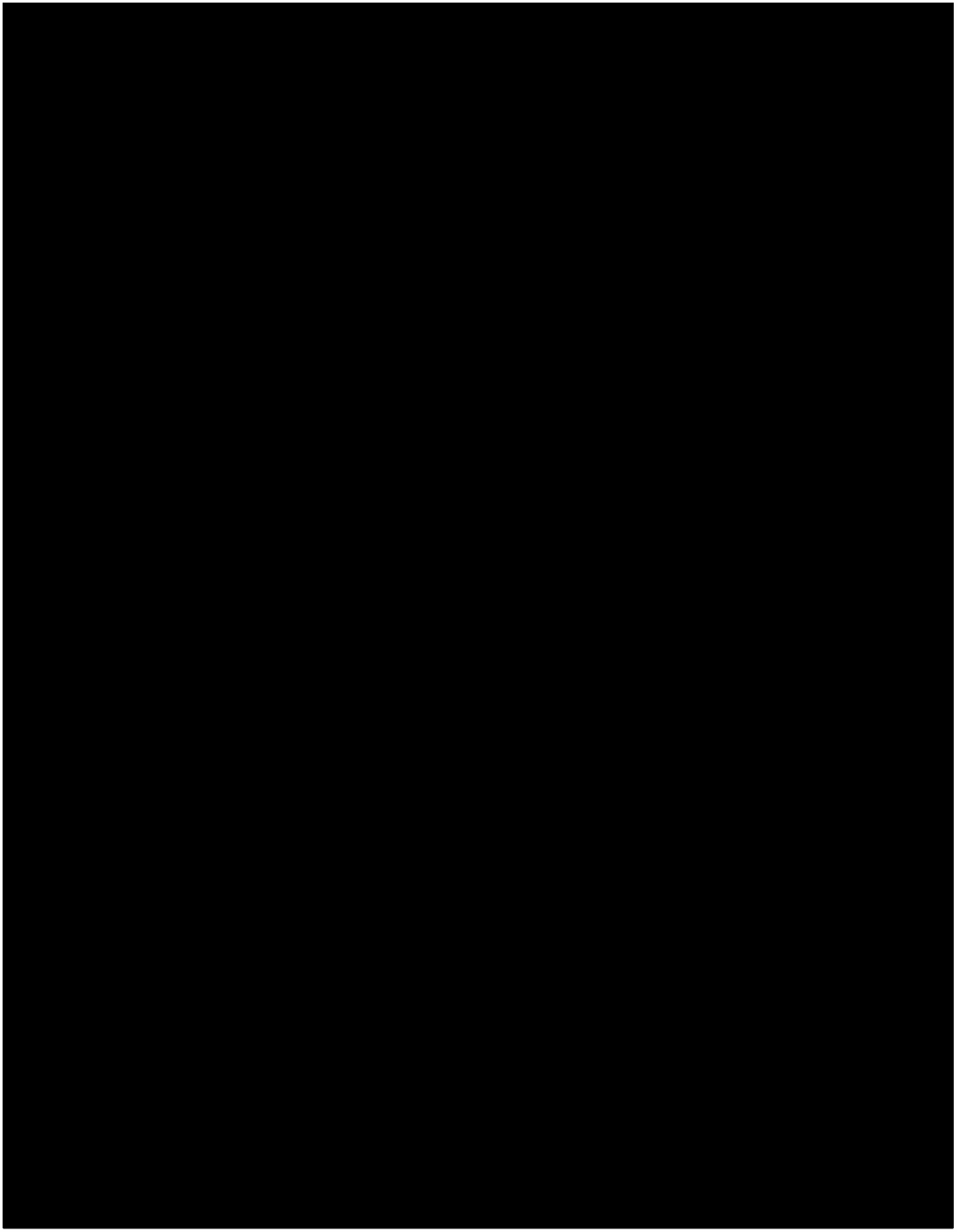
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Gmail [redacted]

Appointment Cancellation

1 message

[redacted] Wed, Aug 28, 2019 at 9:17 AM

PROMETRIC

To: MOHAMED RASHED

Date: 8/28/2019 5:17:46 AM

Subject: **Appointment Cancellation** of computer-based Auditing and Attestation (Middle East), 8870000001898810

Your appointment for the computer-based **Auditing and Attestation (Middle East)** has been cancelled.

Confirmation:	**8870000001898810**	Prometric Test Center:	**# ABU DHABI, UNITED ARAB EMIRATES AMIDEAST, Ground Floor Villa 100 and 102 Al Nahyan Commercial Complex Off Delma Street Al Nahyan Area Abu Dhabi , , , UNITED ARAB EMIRATES**
Program:	**Uniform CPA Exam**		
Exam Code:	**AUDME**		
	Auditing and Attestation (Middle East)		
Exam Date:	**09 Sep 2019**		
Exam Time:	**01:00 PM**		

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

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

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

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NASBA

EXCEPTION TO POLICY

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

This form can be submitted to our office via Mail: 150 Fourth Ave. N, Suite 700, Nashville, TN 37219
Fax: 615.312.3792 or Email: cpaesrefund@nasba.org

PLEASE COMPLETE THIS FORM CLEARLY & LEGIBLY

1. Jurisdiction: Guam 2. Jurisdiction ID #: 01646490
3. Name: Mohamed (FIRST) Moustafa Gaber (MIDDLE) Rashed (LAST)
4. Mailing Address: [redacted]
4. Mailing Address: [redacted] (CITY) [redacted] (STATE) [redacted] (ZIP CODE/POSTAL CODE) [redacted] (COUNTRY)
5. Email: [redacted]
6. Candidate/Board is requesting: Extension Partial refund of examination fees____ or NTS Extension yes
   Partial refunds will be issued via CHECK and sent to the mailing address you list above within 15 days of being approved.
7. Candidate hardship: Death___ Medical yes Military ___ VISA rejection___
   Do not submit this form if you are requesting an extension of exam credit, please contact your Accountancy Board.
8. Application or Registration date: 03/12/2019 Section(s): AUD yes BEC___ FAR___ REG___
9. Current NTS Expiration Date: 09/11/2019
10. Are you currently scheduled with Prometric to take this examination section(s)? Yes___ No✓
    If Yes, you are required to cancel your appointment prior to submission of this form. Already Cancelled
11. Did you miss a scheduled appointment with Prometric because of your circumstance? Yes___ No___
    If Yes, do not complete/submit this form, you must email CandidateCare@nasba.org

[signature] August 28, 2019
Candidate/Board Signature Date

OFFICE USE ONLY

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

Refund Amount: $_____ New Expiration Date:_____
CPAES $_____ AUD Status:_____ CES#_____
AICPA $_____ BEC Status:_____ CES#_____
PROMETRIC $_____ FAR Status:_____ CES#_____
OTHER $_____ REG Status:_____ CES#_____
Total Refund $_____

Refund Mgr Sign:_____ NTS Mgr Sign:_____
Date Processed:_____ Date Submitted:_____

6/2019

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EXCEPTION TO POLICY
INSTRUCTIONS

The following instructions are for candidates who have registered to take the Uniform CPA Examination as a candidate in any of the following jurisdictions:

Alaska, Colorado, Connecticut, Delaware, Florida, Georgia, Guam, Hawaii, Indiana, Iowa, Kansas, Maine, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, Ohio, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Tennessee, Utah, Vermont, Washington, Wisconsin

and are requesting a partial refund of exam fees not used or an extension of their valid Notice to Schedule (NTS) due to a documented hardship. ***Do not submit this form to request exam credit extensions.***

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

EXCEPTION TO NASBA POLICY
Candidates with unforeseen, extreme circumstances may request an NTS extension or a refund of the fees not used, below is a list of circumstances which would be considered hardships:

- VISA rejections - Copy of the official rejection letter must be submitted with this form. (Failure to renew your VISA in a timely manner will not be considered)
- Military Deployment - Copy of the official military orders must be submitted with this form.
- Medical Emergency –Copy of the doctor statement listing date(s) of care and restriction(s) must be submitted with this form. (Must be signed by physician and translated to English if international)
- Death - Copy of the death certificate or obituary (name shown) must be submitted with this form.

Handwritten documentation from the person submitting this request is not considered supporting documentation. Circumstances OR ongoing medical issues which would be considered chronic, which happened before the issuance of your NTS are not considered as unforeseen.

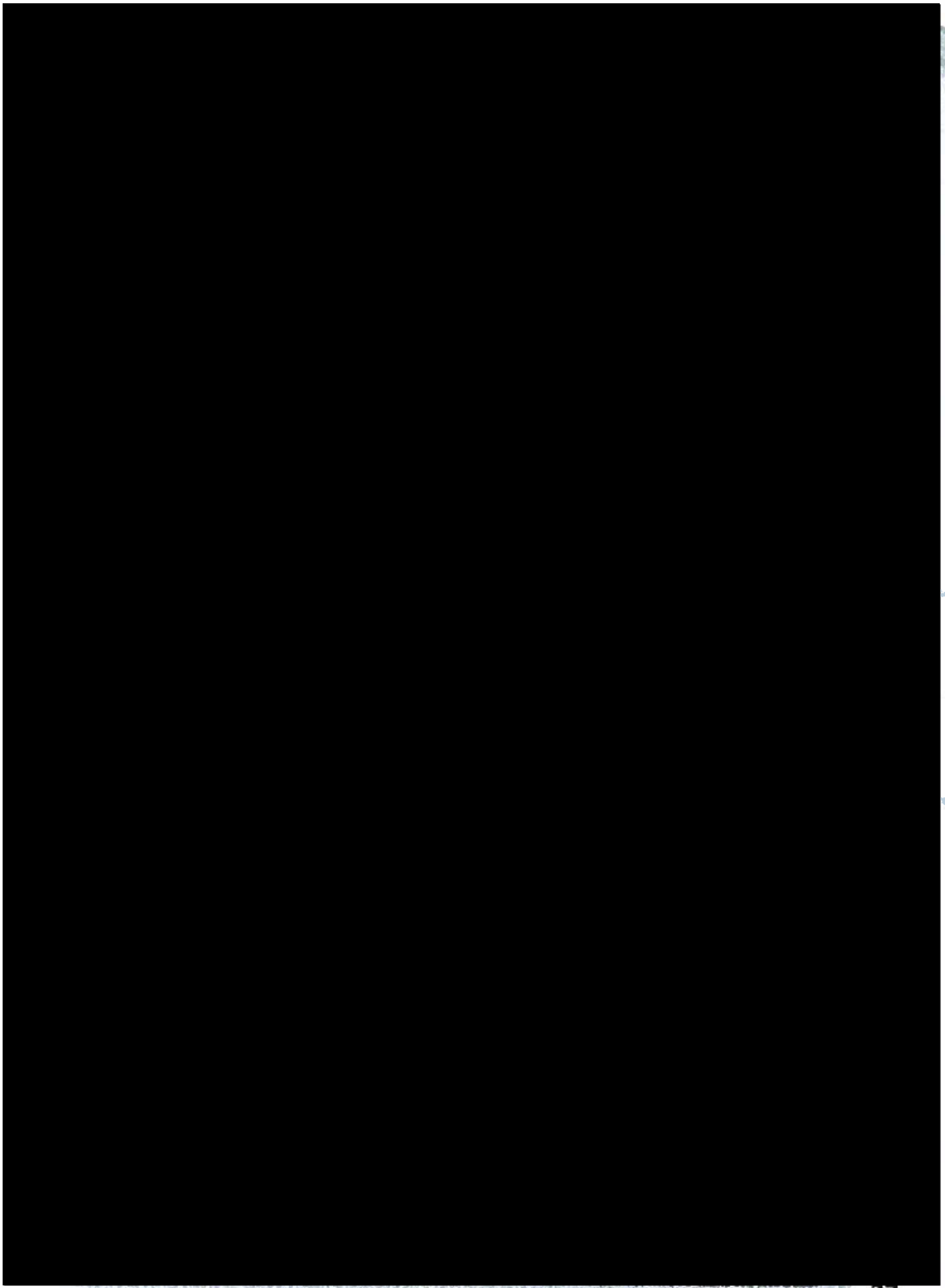
NOTE: If you are scheduled to take the examination, you are required to cancel the scheduled appointment and pay all appropriate fees prior to submission of this form. ***If you do not cancel your exam, your request will be denied and you will be required to resubmit all documentation along with your exam cancellation confirmation.***

EXCEPTION TO POLICY RULES AND PROCESS
The Exception to Policy rules are as follows:

- The Exception to Policy Form and supporting documentation must be submitted together and received no later than thirty (30) days from the date of the extreme circumstance.
- Refunds - Candidate will receive a partial refund via check for fees not used at time of submission.
- NTS Extension - Candidate will receive an extension of their NTS only for the documented time that was lost and only up to one testing window worth of testing time (90 days.)
- A candidate can request one (1) NTS Extension OR a partial refund for a Notice to Schedule using the same hardship.
- A candidate cannot have multiple Exception to Policy requests for any one Notice to Schedule, regardless of sections.
- Do not submit this form to request exam credit extensions. (You must contact your board of accountancy directly to request exam credit extensions)

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

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Jessica Reyes

From: Dave Sanford [redacted]
Sent: Thursday, September 05, 2019 11:36 AM
To: 'Jessica Reyes'
Subject: RE: Congratulatory letter for Chirag Solanki

Jessica,

Not much to say... the policy was clear from the beginning, and we cannot extend the 18 months for education completion... we can only ask the Board... put it on the agenda, and tell him so.

Thanks!

Dave

From: Jessica Reyes [redacted]
Sent: Thursday, September 5, 2019 10:54 AM
To: 'Dave Sanford' [redacted]
Subject: RE: Congratulatory letter for Chirag Solanki

Dave,
The education needed is 30 semester hours for a BA equivalent and a taxation course.
Jessica

From: Jessica Reyes [redacted]
Sent: Thursday, September 05, 2019 10:53 AM
To: 'Dave Sanford'
Subject: FW: Congratulatory letter for Chirag Solanki

Dave,
The candidate below is asking for extension of Education Completion.
He first sat for the exam on 7/31/2018 and the 18 months is up on 1/31/2020.
He passed all 4 parts already.
Not sure what to say.
Thanks,
Jessica

From: Chirag Solanki [redacted]
Sent: Thursday, September 05, 2019 3:48 AM
To: Jessica Reyes
Subject: Re: Congratulatory letter for Chirag Solanki

Hi Jessica,

Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmittal.

I wanted to have word with you to explore opportunity to apply for extension of education completion time. I spent little fortune and sacrificed job(I am still jobless since last 12 months) to achieve CPA qualification. Something which I will never be able to repeat again given my financial condition and individual family responsibilities. I would appreciate if there is possibility to get six months extension.

I can now just hope and request little consideration of my situation.

regards,
Chirag

On Fri, Aug 30, 2019 at 7:26 AM Chirag Solanki <[redacted]> wrote:

Thank you Jessica,
Please provide scanned copy for BEC exam.

Regards,
Chirag

On Fri 30 Aug, 2019, 4:41 AM Jessica Reyes, <[redacted]> wrote:

Poing 4 is for each exam section which is the score report you are sent and not a letter.

Regards,

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

[redacted]

From: Chirag Solanki [mailto[redacted]
Sent: Thursday, August 29, 2019 2:17 PM
To: Jessica Reyes
Subject: Re: Congratulatory letter for Chirag Solanki

Jessica,

Point#4 speaks about contingent grade letter. Can you send that please.

Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmittal.

Regards,

Chirag

On Thu 29 Aug, 2019, 3:09 AM Jessica Reyes, [redacted] > wrote:

Chirag Solanki,

Please read number 3 on the Education Completion Acknowledgment form I have attached.

We will not be able to send you a letter until the courses you are lacking are met.

You sat for your first exam in July of 2018 there for you will have until January 2020 to complete the taxation course pending.

Regards,

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

[redacted]

From: Chirag Solanki [mailto:[redacted]
Sent: Wednesday, August 28, 2019 1:17 PM
To: Jessica Reyes
Subject: Re: Congratulatory letter for Chirag Solanki

Jessica,

Kindly note I have cleared all four paper of CPA exam. Only thing is pending is exam for balance 30 credit.

Regards,

Chirag

30

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On Thu 17 Jan, 2019, 3:25 PM Chirag Solanki, <[redacted]> wrote:

Hi Jessica,

Happy new year to you!

Please note that I have cleared my CPA exams(results out of Dec 19), but have still not received Congratulatory letter with marks. Please find attached my scores.Please let me know when can I expect to receive the letter.

National Candidate ID: 831285

In case you are not the right person to address this query then kindly direct to concerned person.

Regards,
Chirag

--
Regards,
Chirag
-Lucky is who gets an opportunity.
-Smart is who creates an opportunity.
-Successful is who uses that opportunity.

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Jessica Reyes

From: Dave Sanford <[redacted]>
Sent: Wednesday, September 11, 2019 3:05 PM
To: 'Jessica Reyes'
Subject: RE: (External) NTS Extension

Put him on the agenda for mtg next week with explanation of his request.

Thanks!

Dave

From: Jessica Reyes ([redacted]
Sent: Wednesday, September 11, 2019 11:05 AM
To: 'Dave Sanford' <[redacted]>
Subject: FW: (External) NTS Extension

Dave,
This candidate below is asking for an extension of his AUD and FAR credits because he just received the NTS extension which was approved during our August meeting.
Let me know what you would like to do.
Thank you,
Jessica

From: sayed fouad[redacted]
Sent: Wednesday, September 11, 2019 9:25 AM
To: Jessica Reyes
Subject: Re: (External) NTS Extension

Thanks Jessica

Due to late in receiving the new NTS I was not able to go to exam in the third window before 10 September and now I have only 1 try with my last paper " REG". I don't have any choice if I will not able to pass in the next window I will lose my credit in FAR and AUD in 30 November. Can the board consider this issue and grant my another 1 try in the next window or in the window which will start in Jan 2020.

Thanks

From: Jessica Reyes <[redacted]
Sent: Thursday, September 5, 2019 2:44 AM
To: 'sayed fouad' <[redacted]>
Subject: RE: (External) NTS Extension

NASBA is working on the extension.
Once it is completed you will be emailed.
Regards,

Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmittal.

Jessica Reyes

From: sayed fouad [redacted]
Sent: Thursday, September 05, 2019 9:51 AM
To: Jessica Reyes
Subject: Re: (External) NTS Extension

Hi Jessica,

Please I need your assistant urgently. I need to book the exam next Tuesday in Kuwait. Please help me to get the new NTS.

Thanks

From: sayed fouad <[redacted]>
Sent: Tuesday, September 3, 2019 1:30 AM
To: Jessica Reyes <[redacted]
Subject: Re: (External) NTS Extension

Hi Jessica,

I need to book my test in September and until now I did not receive the new NTS. Please advise me if it will be late I can make new application to catch the exam in September.
Thanks

From: sayed fouad [redacted]
Sent: Wednesday, August 28, 2019 12:30 AM
To: Jessica Reyes [redacted]
Subject: Re: (External) NTS Extension

Hi Jessica

Any update please regarding the extension of NTS until now I have not received the updated one.
Thanks

From: sayed fouad <[redacted]
Sent: Wednesday, August 21, 2019 1:23 AM
To: Jessica Reyes <[redacted]>
Subject: Re: (External) NTS Extension

Dear Jessica,
Any update please regarding NTS.
Thanks

Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmittal.

The Uniform CPA Examination

Notice To Schedule (NTS)

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

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

MR SAYED MOHAMED FOUAD HASSAN
25 C RING ROAD
DOHA, 4473
Qatar

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
BEC	6871799	6871799	01/12/2019	07/11/2019
REG	6871810	6871810	01/12/2019	12/10/2019

National Candidate ID: 814071
Passport Name: SAYED MOHAMED FOUAD HASSAN

Check the accuracy of your name: The same version of your name must appear on your application, Notice to Schedule (NTS), and identification (ID) you present at the testing center. If your name on this NTS does not match, submit an Information Change Request from your CPACenral Account at least 10 days before your appointment.

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

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

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

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

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

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

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September 16, 2019

MR SAYED MOHAMED FOUAD HASSAN

[redacted]

To Whom It May Concern:

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

BEC	01/12/2019	07/11/2019
REG	01/12/2019	12/10/2019

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

Sincerely,

Guam Board of Accountancy

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Jurisdiction Candidate ID	Application Date	Attendance Date	Candidate Exam Section	Last Name	First Name	Exam Section	P/F	Expires
GU18018489	2018-08-08	2018-11-07	6740319	ABBAS	TAHA	AUD	F	
GU18109599	2018-09-19	2018-11-26	6794530	ABE	YOSHITAKA	FAR	P	5/31/2020
GU17108271	2018-06-25	2018-11-29	6694747	ABODESOKY	MANSOUR	AUD	P	5/31/2020
GU17118390	2018-06-25	2018-11-06	6694749	ABOUELHASSAN	RIHAM	AUD	F	
GU17118390	2018-09-17	2018-11-02	6762471	ABOUELHASSAN	RIHAM	FAR	F	
GU18048841	2018-04-11	2018-10-16	6646840	Abu Falah	Sultan	BEC	F	
GU18048816	2018-04-09	2018-11-27	6646521	Agarwal	Pankaj	AUD	P	Passed all 4
GU18048816	2018-04-09	2018-10-03	6646522	Agarwal	Pankaj	BEC	P	Passed all 4
GU18048816	2018-04-09	2018-11-26	6646523	Agarwal	Pankaj	FAR	P	Passed all 4
GU18048816	2018-04-09	2018-10-02	6646524	Agarwal	Pankaj	REG	P	Passed all 4
GU18069117	2018-10-15	2018-11-13	6804450	Aggarwal	Hemank	FAR	P	5/31/2020
GU17068073	2018-07-26	2018-10-02	6726035	AISU	MARINA	FAR	F	
GU12024587	2018-07-24	2018-10-05	6723952	AKAMATSU	TAKU	FAR	F	
GU18058977	2018-10-03	2018-11-19	6788349	Akemura	Tomoki	AUD	P	5/31/2020
GU15036114	2018-08-17	2018-11-18	6744247	AL KAMALI	AISHA	FAR	P	5/31/2020
GU18058918	2018-04-30	2018-11-18	6660962	Al Nabulsi	Tammam	FAR	F	
GU18018528	2018-10-10	2018-11-19	6796204	ALHEDAITHY	FAHAD	AUD	P	Passed all 4
GU18018528	2018-10-10	2018-11-17	6796208	ALHEDAITHY	FAHAD	BEC	P	Passed all 4
GU17128449	2018-09-14	2018-11-07	6762309	ALI	MIR	REG	P	Passed all 4
GU18058952	2018-05-09	2018-10-07	6667428	Aljuaythin	Khalil	FAR	P	4/30/2020
GU18089322	2018-05-09	2018-11-26	6742266	ALOTAIBI	AREEJ	REG	F	
GU17098253	2018-09-26	2018-11-19	6778250	ANAND	RIDHI	FAR	F	
GU18079179	2018-07-03	2018-11-18	6712834	Anand	Vaishali	BEC	P	5/31/2020
GU18079179	2018-07-03	2018-11-15	6712835	Anand	Vaishali	REG	P	5/31/2020
GU17098250	2018-08-21	2018-10-06	6744254	AOKI	HIDEAKI	BEC	F	
GU17098250	2018-08-21	2018-11-16	6744255	AOKI	HIDEAKI	FAR	P	5/31/2020
GU18028611	2018-10-02	2018-11-15	6788358	AONO	MOTOKI	BEC	F	
GU18028611	2018-07-24	2018-10-15	6723961	AONO	MOTOKI	FAR	F	
GU17037834	2018-08-29	2018-11-27	6775035	AOYAMA	TERUYUKI	REG	P	5/31/2020
GU16117496	2018-09-26	2018-11-12	6780024	ARAI	RYOSUKE	BEC	F	
GU16117496	2018-09-26	2018-10-19	6780049	ARAI	RYOSUKE	REG	P	4/30/2020
GU17118358	2018-08-02	2018-11-20	6731052	ARATAKE	NAOMI	REG	F	
GU17098251	2018-04-04	2018-10-01	6639277	ARORA	MANVI	FAR	P	4/30/2020
GU17098251	2018-04-04	2018-10-04	6639278	ARORA	MANVI	REG	P	4/30/2020
GU18069037	2018-10-03	2018-11-25	6788380	Ashour	Moaz	REG	P	5/31/2020
GU17047915	2018-04-13	2018-10-01	6649007	BAI	BEI	AUD	P	4/30/2020
GU17047915	2018-04-13	2018-10-01	6649008	BAI	BEI	REG	F	
GU18089337	2018-08-10	2018-10-10	6745345	BALAJI	SHRUTHI	AUD	F	
GU18089337	2018-08-10	2018-10-02	6745346	BALAJI	SHRUTHI	FAR	F	

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Jurisdiction Candidate ID	Application Date	Attendance Date	Candidate Exam Section	Last Name	First Name	Exam Section	P/F	Expires
GU18058978	2018-05-16	2018-11-19	6673257	Baldoz	Mel Aldrian	FAR	F	
GU18079200	2018-07-11	2018-10-02	6716062	Bansal	Vidisha	BEC	P	4/30/2020
GU18089371	2018-08-20	2018-10-01	6747090	BASAVA	ANIL	AUD	F	
GU18079152	2018-06-28	2018-10-05	6706610	Bat-Ulzii	Tamir	AUD	P	4/30/2020
GU18079152	2018-06-28	2018-10-03	6706611	Bat-Ulzii	Tamir	FAR	P	4/30/2020
GU16127610	2018-04-23	2018-11-05	6656458	BI	WEIYE	REG	F	
GU18028621	2018-02-15	2018-10-01	6635962	BIN OTHMAN	MUATH	FAR	F	
GU17068027	2018-04-17	2018-10-15	6649099	CABADING	SHAICA KAMILLE	BEC	P	4/30/2020
GU18099551	2018-09-21	2018-11-13	6780600	CAI	RONG	AUD	F	
GU18099551	2018-09-21	2018-11-14	6780622	CAI	RONG	REG	F	
GU18069102	2018-06-11	2018-11-06	6693955	Cao	Yan	BEC	P	5/31/2020
GU18038722	2018-03-20	2018-10-29	6627294	Chang	An	AUD	P	Passed all 4
GU18038722	2018-03-20	2018-10-31	6627295	Chang	An	BEC	P	Passed all 4
GU18038722	2018-03-20	2018-10-30	6627296	Chang	An	FAR	P	Passed all 4
GU18038722	2018-03-20	2018-11-01	6627297	Chang	An	REG	P	Passed all 4
GU18079188	2018-07-06	2018-10-12	6712854	Chang	Chuan-Hua	AUD	F	
GU18079188	2018-07-06	2018-10-11	6712855	Chang	Chuan-Hua	FAR	F	
GU18089286	2018-08-03	2018-11-09	6734646	CHANG	KUNG-LUN	BEC	F	
GU18079218	2018-09-26	2018-11-27	6785694	CHANG	MING-CHE	AUD	P	5/31/2020
GU18079218	2018-09-26	2018-11-28	6785723	CHANG	MING-CHE	BEC	F	
GU17088188	2018-06-28	2018-10-15	6697272	CHANG	NAI-WEN	AUD	P	Passed all 4
GU17088188	2018-06-28	2018-10-16	6697273	CHANG	NAI-WEN	REG	P	Passed all 4
GU17128446	2018-07-31	2018-10-10	6731040	CHATURVEDI	SAMEER	AUD	F	
GU17128446	2018-07-31	2018-10-03	6731041	CHATURVEDI	SAMEER	BEC	F	
GU17128446	2018-07-31	2018-10-02	6731042	CHATURVEDI	SAMEER	FAR	F	
GU17128446	2018-07-31	2018-10-08	6731043	CHATURVEDI	SAMEER	REG	F	
GU17057952	2018-08-20	2018-10-22	6745322	CHAU	YING NAM	BEC	P	4/30/2020
GU17057952	2018-08-20	2018-11-01	6745323	CHAU	YING NAM	FAR	P	5/31/2020
GU18099530	2018-09-21	2018-10-17	6780358	CHAWDHARY	MONIKA	BEC	P	4/30/2020
GU18018527	2018-09-17	2018-11-26	6762472	CHEN	CHUN-HAO	REG	P	Passed all 4
GU18028640	2018-10-25	2018-11-29	6815844	Chen	Hao	BEC	F	
GU18028640	2018-02-19	2018-10-01	6617859	Chen	Hao	REG	F	
GU18069107	2018-06-14	2018-10-02	6693936	Chen	Huei-Chen	AUD	F	
GU18069107	2018-06-14	2018-10-02	6693937	Chen	Huei-Chen	BEC	P	4/30/2020
GU18069107	2018-06-14	2018-10-01	6693938	Chen	Huei-Chen	FAR	P	4/30/2020
GU18069107	2018-06-14	2018-10-03	6693939	Chen	Huei-Chen	REG	F	
GU18089356	2018-08-21	2018-11-20	6746280	CHEN	I-HAN	BEC	P	5/31/2020
GU18089356	2018-08-21	2018-11-19	6746281	CHEN	I-HAN	FAR	F	
GU18048867	2018-04-19	2018-11-12	6652070	Chen	Jiaqi	BEC	F	

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GU18069023	2018-09-24	2018-11-20	6792906	Chen	Kuan-Chung	AUD	P	Passed all 4
GU18069023	2018-05-29	2018-11-19	6682917	Chen	Kuan-Chung	REG	P	Passed all 4
GU18099452	2018-09-13	2018-11-19	6763765	CHEN	KUAN-JU	REG	F	
GU18069077	2018-06-07	2018-10-31	6687995	Chen	Pang-Yu	AUD	P	4/30/2020
GU18069077	2018-06-07	2018-11-01	6687997	Chen	Pang-Yu	FAR	P	5/31/2020
GU18038731	2018-09-24	2018-11-28	6775501	Chen	Pei-Yi	REG	F	
GU18099472	2018-09-13	2018-11-13	6765278	CHEN	SITIAN	AUD	F	
GU18099472	2018-09-13	2018-11-14	6765289	CHEN	SITIAN	FAR	F	
GU18018458	2018-09-24	2018-11-21	6778094	CHEN	TANG-HUA	FAR	P	5/31/2020
GU18018458	2018-09-24	2018-11-20	6778104	CHEN	TANG-HUA	REG	F	
GU18048799	2018-10-16	2018-11-20	6804268	Chen	Tingting	AUD	P	5/31/2020
GU18089373	2018-08-13	2018-10-18	6747096	CHEN	WEI-TING	AUD	F	
GU18089373	2018-08-13	2018-10-19	6747097	CHEN	WEI-TING	BEC	F	
GU18048897	2018-04-26	2018-11-10	6662423	Chen	Yen-Pei	AUD	F	
GU18048897	2018-04-26	2018-11-12	6662426	Chen	Yen-Pei	REG	F	
GU18079232	2018-07-17	2018-11-30	6724798	CHEN	YI-CHEN	AUD	F	
GU18079232	2018-07-17	2018-11-29	6724799	CHEN	YI-CHEN	FAR	F	
GU17057974	2018-06-18	2018-11-16	6689740	CHEN	YI-HSUAN	AUD	P	Passed all 4
GU17057974	2018-06-18	2018-11-15	6689741	CHEN	YI-HSUAN	BEC	P	Passed all 4
GU17057974	2018-06-18	2018-11-19	6689742	CHEN	YI-HSUAN	FAR	P	Passed all 4
GU16077122	2018-07-03	2018-11-19	6707492	CHEN	YILING	REG	P	Passed all 4
GU17057968	2018-09-25	2018-11-21	6778175	CHEN	YI-WEN	REG	P	Passed all 4
GU18099529	2018-09-19	2018-11-06	6778462	CHEN	YU-AN	AUD	P	5/31/2020
GU18099529	2018-09-19	2018-11-07	6778463	CHEN	YU-AN	BEC	F	
GU18099529	2018-09-19	2018-11-05	6778464	CHEN	YU-AN	FAR	P	5/31/2020
GU18099529	2018-09-19	2018-11-08	6778465	CHEN	YU-AN	REG	F	
GU17037878	2018-10-01	2018-11-20	6784429	CHENG	CHIN-RUNG	BEC	F	
GU17037878	2018-10-01	2018-11-19	6784447	CHENG	CHIN-RUNG	FAR	F	
GU17017727	2018-09-13	2018-11-28	6762304	CHENG	HSUAN-LUNG	REG	P	Passed all 4
GU18048793	2018-07-23	2018-10-29	6723948	Cheng	Sidi	AUD	F	
GU18089352	2018-08-15	2018-10-16	6746264	CHERNG	CHARNG-JUN	AUD	F	
GU18089352	2018-08-15	2018-11-26	6746265	CHERNG	CHARNG-JUN	BEC	F	
GU18089352	2018-08-15	2018-10-15	6746266	CHERNG	CHARNG-JUN	FAR	F	
GU18089352	2018-08-15	2018-11-27	6746267	CHERNG	CHARNG-JUN	REG	F	
GU15056215	2018-09-21	2018-11-15	6794783	CHEUNG	VEANA	BEC	F	
GU17078086	2018-09-25	2018-11-22	6778208	CHHABRA	AMANDEEP SINGH	AUD	P	Passed all 4
GU17037822	2018-04-02	2018-10-01	6636665	CHI	SHANGSHA	BEC	P	4/30/2020
GU17037822	2018-04-02	2018-10-02	6636666	CHI	SHANGSHA	FAR	F	
GU16117455	2018-10-01	2018-11-28	6784411	CHIANG	PO-HSUN	AUD	P	Passed all 4

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GU18099427	2016-09-04	2018-11-29	6753710	CHIANG	TSE-SHIUAN	AUD	P	5/31/2020
GU18099427	2016-09-04	2018-11-28	6753711	CHIANG	TSE-SHIUAN	REG	P	5/31/2020
GU18038758	2018-09-20	2018-11-19	6768833	Chien	An-Chin	BEC	P	5/31/2020
GU18038758	2018-09-20	2018-11-20	6768836	Chien	An-Chin	REG	P	5/31/2020
GU17128450	2018-10-03	2018-11-01	6788382	CHIEN	CHIA-HUNG	REG	F	
GU18048878	2018-04-16	2018-10-01	6654616	Chiu	Cheng-Man	AUD	F	
GU18048878	2018-04-16	2018-10-02	6654617	Chiu	Cheng-Man	BEC	F	
GU18048878	2018-04-16	2018-10-03	6654618	Chiu	Cheng-Man	FAR	F	
GU18048878	2018-04-16	2018-10-02	6654619	Chiu	Cheng-Man	REG	F	
GU18038719	2018-10-09	2018-11-15	6794742	Chiu	Yu-Chian	AUD	F	
GU18038719	2018-10-09	2018-11-16	6794753	Chiu	Yu-Chian	REG	F	
GU18089280	2018-08-03	2018-11-27	6732155	CHOUDHARY	ANISHA	BEC	F	
GU18089280	2018-08-03	2018-11-26	6732157	CHOUDHARY	ANISHA	REG	P	5/31/2020
GU18099416	2018-09-05	2018-11-19	6753595	CHU	TING-WEI	AUD	F	
GU18099416	2018-09-05	2018-11-20	6753596	CHU	TING-WEI	BEC	F	
GU18069064	2018-05-31	2018-11-15	6691761	Chu	Yun-Da	BEC	P	5/31/2020
GU18069064	2018-05-31	2018-11-16	6691762	Chu	Yun-Da	REG	P	5/31/2020
GU18079153	2018-06-28	2018-10-05	6706612	Chuluunbaatar	Selenge	AUD	F	
GU18079153	2018-06-28	2018-10-03	6706613	Chuluunbaatar	Selenge	FAR	F	
GU17037856	2018-07-03	2018-11-30	6706959	CHUNG	JYH-LUNG	BEC	P	5/31/2020
GU17088171	2018-05-07	2018-10-30	6664984	DAI	BAOPING	AUD	F	
GU17088171	2018-05-07	2018-10-29	6664985	DAI	BAOPING	BEC	F	
GU18038663	2018-09-20	2018-10-22	6768827	Daniel	JC Pearl	REG	P	Passed all 4
GU17128445	2018-07-31	2018-11-30	6728805	DASH	SUJIT	FAR	P	5/31/2020
GU18048890	2018-04-04	2018-10-20	6656654	Datta	Sourav	REG	F	
GU17067999	2018-07-02	2018-10-22	6706933	DE GUZMAN	EDMEL	REG	F	
GU18058947	2018-04-26	2018-10-05	6666571	Decasa	Pamela Fave	AUD	F	
GU18099585	2018-09-21	2018-11-28	6788690	DENG	SIYAN	BEC	F	
GU18069076	2018-06-07	2018-10-19	6687991	Desai	Mudra	AUD	P	4/30/2020
GU16117467	2018-08-07	2018-10-30	6734734	DESAI	PARTH	AUD	P	4/30/2020
GU17118368	2018-06-11	2018-11-28	6691991	DEWAN	NIVEDITA	FAR	P	Passed all 4
GU18018508	2018-07-18	2018-10-02	6718086	DONG	LIN	AUD	P	4/30/2020
GU18018508	2018-07-18	2018-10-01	6718087	DONG	LIN	FAR	P	4/30/2020
GU16097326	2018-10-01	2018-10-22	6784448	DONG	YAYING	FAR	F	
GU16097326	2018-10-01	2018-11-26	6784475	DONG	YAYING	REG	F	
GU17118366	2018-05-21	2018-11-21	6674153	DONG	ZHIYE	FAR	F	
GU17118366	2018-10-15	2018-11-20	6802065	DONG	ZHIYE	REG	F	
GU16046879	2018-08-03	2018-11-21	6732044	DUAN	LIJU	FAR	P	Passed all 4
GU16046879	2018-08-03	2018-11-20	6732045	DUAN	LIJU	REG	P	Passed all 4

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GU16117544	2018-11-05	2018-11-26	6828813	EL HUNEIDI	AHMED	REG	P	5/31/2020
GU17108269	2018-08-29	2018-11-21	6749753	ELADL	TAMER	BEC	P	5/31/2020
GU18089275	2018-07-30	2018-11-26	6732153	ELGOANY	ABDELHAMID	FAR	P	5/31/2020
GU16127577	2018-08-31	2018-11-05	6751038	ELKALAF	HAMZA MOHAMED	REG	F	
GU18069106	2018-06-18	2018-10-16	6693934	Fan	Lianxiang	BEC	P	4/30/2020
GU18069106	2018-06-18	2018-10-15	6693935	Fan	Lianxiang	FAR	F	
GU18048862	2018-04-16	2018-10-01	6652054	Fang	Yen-Po	AUD	F	
GU18048862	2018-04-16	2018-10-02	6652055	Fang	Yen-Po	BEC	F	
GU18048862	2018-04-16	2018-10-03	6652056	Fang	Yen-Po	FAR	F	
GU18048862	2018-04-16	2018-10-02	6652057	Fang	Yen-Po	REG	F	
GU16046892	2018-08-07	2018-10-02	6734733	FAROUN	MOHAMMAD OTHMAN	REG	P	4/30/2020
GU18018561	2018-08-02	2018-11-27	6732508	FENG	YU	REG	P	5/31/2020
GU18038779	2018-03-30	2018-10-06	6635733	Fujisato	Kei	FAR	P	4/30/2020
GU12014551	2018-07-06	2018-11-12	6707860	FUJITA	MARIKO	FAR	P	5/31/2020
GU18089316	2018-08-10	2018-10-19	6740735	FUJITA	YUKI	AUD	P	Passed all 4
GU18089316	2018-08-10	2018-10-18	6740736	FUJITA	YUKI	BEC	P	Passed all 4
GU18089316	2018-08-10	2018-10-17	6740737	FUJITA	YUKI	FAR	P	Passed all 4
GU18089316	2018-08-10	2018-10-22	6740738	FUJITA	YUKI	REG	P	Passed all 4
GU17118361	2018-05-10	2018-10-21	6666532	FUJIWARA	SHUNICHI	BEC	P	4/30/2020
GU18058932	2018-04-30	2018-11-05	6662920	Fukagawa	Ko	BEC	P	5/31/2020
GU18058932	2018-04-30	2018-10-06	6662921	Fukagawa	Ko	FAR	P	4/30/2020
GU18079225	2018-09-28	2018-11-28	6784326	GAI	JIANDA	FAR	P	5/31/2020
GU18079178	2018-06-28	2018-10-05	6712832	Gajaam	Gundegmaa	AUD	F	
GU18079178	2018-06-28	2018-10-03	6712833	Gajaam	Gundegmaa	FAR	F	
GU17088198	2018-09-24	2018-10-22	6781700	GANDHI	ISHAN	AUD	P	4/30/2020
GU18099485	2018-09-14	2018-11-13	6765313	GAO	MENGHAN	AUD	F	
GU18099485	2018-09-14	2018-11-14	6765341	GAO	MENGHAN	REG	F	
GU18099524	2018-09-17	2018-11-13	6770162	Gao	Yanqiu	AUD	F	
GU18099524	2018-09-17	2018-11-14	6770227	Gao	Yanqiu	FAR	F	
GU17078082	2018-06-11	2018-10-05	6685246	GAO	YUAN	AUD	P	4/30/2020
GU18069040	2018-05-29	2018-11-17	6683553	Garg	Ajitesh	AUD	F	
GU18069040	2018-05-29	2018-11-03	6683554	Garg	Ajitesh	BEC	F	
GU18069040	2018-05-29	2018-11-10	6683556	Garg	Ajitesh	REG	F	
GU18038671	2018-02-28	2018-11-26	6617825	Gergis	Sherif	FAR	P	5/31/2020
GU18058976	2018-10-05	2018-11-21	6792917	Ghopres	Mina	AUD	P	5/31/2020
GU18048811	2018-04-06	2018-10-19	6642177	Gojo	Wataru	FAR	F	
GU18058969	2018-05-14	2018-11-10	6673249	Gong	Yujie	AUD	P	5/31/2020
GU18058969	2018-05-14	2018-10-20	6673250	Gong	Yujie	FAR	P	4/30/2020
GU18048866	2018-09-24	2018-10-22	6775196	Gopi	Pooja	AUD	F	

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Jurisdiction Candidate ID	Application Date	Attendance Date	Candidate Exam Section	Last Name	First Name	Exam Section	P/F	Expires
GU18018493	2018-08-10	2018-10-26	6740358	GU	AIXIN	FAR	P	4/30/2020
GU18099523	2018-09-17	2018-11-13	6769900	Gu	Yan	AUD	P	5/31/2020
GU18099523	2018-09-17	2018-11-15	6770030	Gu	Yan	REG	P	5/31/2020
GU16087182	2018-09-13	2018-11-27	6760695	GU	YINGYING	AUD	F	
GU16087182	2018-09-13	2018-11-29	6760696	GU	YINGYING	REG	P	5/31/2020
GU18089348	2018-08-16	2018-11-27	6746256	Gu	Youyuan	AUD	P	5/31/2020
GU17088204	2018-06-11	2018-10-20	6685249	GUAN	TIANZHUO	FAR	F	
GU18099486	2018-09-14	2018-11-13	6765314	GUO	DAYU	AUD	F	
GU18099486	2018-09-14	2018-11-14	6765325	GUO	DAYU	BEC	F	
GU18099526	2018-09-17	2018-11-13	6770167	Guo	Jie	AUD	P	5/31/2020
GU18099526	2018-09-17	2018-11-14	6770272	Guo	Jie	REG	P	5/31/2020
GU18079176	2018-07-05	2018-10-08	6712826	Guo	Wei	AUD	P	4/30/2020
GU18079176	2018-07-05	2018-11-19	6712829	Guo	Wei	REG	F	
GU15116561	2018-09-14	2018-11-18	6762434	GUPTA	DOLLY	FAR	F	
GU15116561	2018-03-22	2018-10-22	6627267	GUPTA	DOLLY	REG	F	
GU17047895	2018-05-01	2018-11-30	6659812	HAN	BING	BEC	F	
GU14085774	2018-09-19	2018-10-26	6768723	HANASAKI	TAKUYA	REG	P	Passed all 4
GU18028609	2018-09-06	2018-11-05	6753679	HANAZAWA	YUICHIRO	AUD	P	5/31/2020
GU18119744	2018-11-01	2018-11-20	6829392	HARADA	NAOTO	AUD	P	5/31/2020
GU18109621	2018-09-28	2018-11-26	6798023	HARRY PINTO	KANNET	FAR	F	
GU18058980	2018-05-16	2018-11-22	6673260	Hashimoto	Takahiro	FAR	F	
GU17118364	2018-09-13	2018-11-07	6762307	HASSAN	MAHMOUD	BEC	P	5/31/2020
GU18058906	2018-01-11	2018-11-11	6660783	Hayashi	Minami	BEC	F	
GU15056191	2018-05-02	2018-11-12	6660945	HIGASHI	DAISUKE	BEC	P	5/31/2020
GU18089397	2018-08-29	2018-10-08	6749816	HIRATA	KEI	FAR	F	
GU18018538	2018-08-10	2018-11-12	6740581	HIRAYAMA	JUN	REG	F	
GU18058905	2018-05-01	2018-10-07	6660781	Hirayama	Naoko	AUD	F	
GU18048875	2018-09-21	2018-11-30	6774418	Ho	Chiou-Ching	BEC	P	Passed all 4
GU18048875	2018-09-21	2018-11-28	6774429	Ho	Chiou-Ching	REG	P	Passed all 4
GU17047893	2018-07-03	2018-11-27	6706923	HO	TSAI-JUNG	AUD	P	5/31/2020
GU17047893	2018-07-03	2018-11-29	6706924	HO	TSAI-JUNG	BEC	F	
GU17047893	2018-07-03	2018-11-26	6706925	HO	TSAI-JUNG	FAR	P	5/31/2020
GU17047893	2018-07-03	2018-11-28	6706926	HO	TSAI-JUNG	REG	F	
GU17078126	2018-09-06	2018-10-26	6753677	HO	YU-ZHEN	AUD	F	
GU17078126	2018-09-06	2018-10-25	6753678	HO	YU-ZHEN	FAR	F	
GU18109639	2018-10-12	2018-11-30	6808541	HONDA	TOMOYUKI	FAR	P	5/31/2020
GU18089396	2018-08-29	2018-10-29	6749814	HORIGUCHI	YUSUKE	FAR	P	4/30/2020
GU18109610	2018-10-01	2018-11-19	6796752	HOU	WEI	FAR	F	
GU18109610	2018-10-01	2018-11-20	6796766	HOU	WEI	REG	F	

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Jurisdiction Candidate ID	Application Date	Attendance Date	Candidate Exam Section	Last Name	First Name	Exam Section	P/F	Expires
GU18079156	2018-09-19	2018-11-19	6768408	Hsiao	Pao-Yuan	AUD	F	
GU18079156	2018-09-19	2018-11-20	6768607	Hsiao	Pao-Yuan	FAR	P	5/31/2020
GU18089281	2018-08-03	2018-11-29	6734355	HSIAO	TING-YU	BEC	P	5/31/2020
GU18089281	2018-08-03	2018-11-28	6734356	HSIAO	TING-YU	REG	P	5/31/2020
GU18099457	2018-09-13	2018-10-09	6763799	HSIEH	YING-WEI	AUD	P	4/30/2020
GU18099457	2018-09-13	2018-10-11	6763838	HSIEH	YING-WEI	FAR	P	4/30/2020
GU18099457	2018-09-13	2018-10-10	6763864	HSIEH	YING-WEI	REG	P	4/30/2020
GU16127648	2018-07-19	2018-10-08	6723924	HSU	MIN-CHUN	BEC	P	4/30/2020
GU16127648	2018-07-19	2018-10-08	6723925	HSU	MIN-CHUN	FAR	P	4/30/2020
GU17108300	2018-07-11	2018-11-26	6713624	HSU	WEN-HSIN	AUD	F	
GU17108300	2018-07-11	2018-11-27	6713625	HSU	WEN-HSIN	REG	F	
GU18038720	2018-03-21	2018-11-30	6627278	Hsu	Ya-Wen	AUD	F	
GU18038720	2018-03-21	2018-10-22	6627279	Hsu	Ya-Wen	FAR	F	
GU18069123	2018-06-11	2018-11-06	6694158	Hu	Jie	BEC	F	
GU15066272	2018-07-03	2018-11-20	6706915	HU	JING	AUD	F	
GU18099487	2018-09-14	2018-11-13	6765315	HU	XINYI	AUD	P	5/31/2020
GU18099487	2018-09-14	2018-11-14	6765342	HU	XINYI	REG	P	5/31/2020
GU17057970	2018-07-05	2018-10-27	6707872	HUANG	HSIN-YA	FAR	F	
GU17088132	2018-07-23	2018-11-21	6723943	HUANG	HUANG	AUD	F	
GU17088132	2018-07-23	2018-11-20	6723944	HUANG	HUANG	FAR	F	
GU18038718	2018-03-20	2018-11-01	6627214	Huang	Kai-Han	AUD	P	Passed all 4
GU18038718	2018-03-20	2018-10-31	6627215	Huang	Kai-Han	BEC	P	Passed all 4
GU18038718	2018-03-20	2018-10-30	6627216	Huang	Kai-Han	FAR	P	Passed all 4
GU18038718	2018-03-20	2018-10-29	6627217	Huang	Kai-Han	REG	P	Passed all 4
GU16127570	2018-04-25	2018-10-26	6655508	HUANG	PO-HAN	BEC	P	4/30/2020
GU18028628	2018-07-19	2018-10-02	6719065	HUANG	QIAOYI	AUD	P	4/30/2020
GU18028628	2018-07-19	2018-11-27	6719067	HUANG	QIAOYI	REG	P	5/31/2020
GU18038705	2018-09-25	2018-10-25	6780385	Huang	Szu-Chien	AUD	P	Passed all 4
GU17037857	2018-07-05	2018-11-30	6707321	HUANG	YI-LING	BEC	P	5/31/2020
GU15106494	2018-10-01	2018-11-01	6784476	HUFF	ROBERT	REG	F	
GU16077105	2018-09-25	2018-10-31	6778274	HUSSAIN	KAMAL	REG	F	
GU18079187	2018-07-09	2018-10-21	6712852	Ichikawa	Rika	BEC	F	
GU18099560	2018-09-19	2018-11-01	6780698	ICHIKAWA	TOKIJI	REG	F	
GU18038740	2018-03-21	2018-11-02	6627388	Ida	Namiho	AUD	F	
GU18069100	2018-06-12	2018-11-21	6693947	Iioka	Rina	AUD	P	5/31/2019
GU18069100	2018-06-12	2018-10-21	6693949	Iioka	Rina	FAR	P	4/30/2020
GU18048810	2018-04-06	2018-10-09	6642176	Ikegami	Shin	FAR	F	
GU18048868	2018-04-11	2018-11-01	6654598	Ilyas	Muhammad	BEC	F	
GU18048868	2018-04-11	2018-10-21	6654599	Ilyas	Muhammad	FAR	F	

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GU18089359	2018-08-21	2018-10-12	6746271	IP	LUZIA	AUD	P	4/30/2020
GU18089359	2018-08-21	2018-10-11	6746272	IP	LUZIA	FAR	P	4/30/2020
GU18048874	2018-04-19	2018-10-07	6663197	Ishibe	Yukiko	FAR	F	
GU18038739	2018-10-18	2018-11-02	6808350	Ishikawa	Naoya	AUD	P	5/31/2020
GU18058957	2018-05-09	2018-11-13	6667255	Ishiyama	Hiroki	FAR	F	
GU17098213	2018-09-21	2018-11-14	6774414	JABALIA	RITI	REG	P	Passed all 4
GU16046911	2018-09-05	2018-10-17	6752961	JAMA	AHMED	FAR	P	4/30/2020
GU17118392	2018-08-01	2018-10-31	6730109	JAMAL MOHAMED	MOHAMED YOUNUS	REG	F	
GU18099456	2018-09-13	2018-10-23	6763756	JAN	CHUEN-SHUAN	FAR	F	
GU18058921	2018-04-30	2018-11-16	6661060	Jeng	Su-Jyun	BEC	P	5/31/2020
GU18058921	2018-04-30	2018-11-15	6661061	Jeng	Su-Jyun	FAR	P	5/31/2020
GU17057960	2018-07-02	2018-10-01	6711173	JHA	SURAJ	FAR	F	
GU18069055	2018-06-04	2018-11-20	6683574	Jhong	Chun-Fu	AUD	P	5/31/2020
GU18069055	2018-06-04	2018-11-19	6683575	Jhong	Chun-Fu	FAR	P	5/31/2020
GU18018499	2018-10-09	2018-11-15	6794638	JIA	XINPING	AUD	P	5/31/2020
GU17027774	2018-09-12	2018-11-27	6760663	JIANG	RUIYING	AUD	P	5/31/2020
GU17027774	2018-09-12	2018-11-28	6760664	JIANG	RUIYING	REG	F	
GU18099537	2018-09-17	2018-11-13	6780520	JIANG	XUN	AUD	F	
GU18099537	2018-09-17	2018-11-14	6780522	JIANG	XUN	BEC	P	5/31/2020
GU18099482	2018-09-14	2018-11-13	6765310	JIANG	YIJUN	AUD	F	
GU18099482	2018-09-14	2018-11-14	6765322	JIANG	YIJUN	BEC	F	
GU18099482	2018-09-14	2018-11-15	6765332	JIANG	YIJUN	FAR	F	
GU18018530	2018-05-03	2018-11-06	6662647	JIN	XIA	BEC	P	Passed all 4
GU18099483	2018-09-14	2018-11-15	6765333	JIN	ZHENGHAN	FAR	F	
GU17037837	2018-06-28	2018-10-08	6697270	JING	JIN	AUD	P	4/30/2020
GU17037837	2018-06-28	2018-10-09	6697271	JING	JIN	BEC	P	4/30/2020
GU18069036	2018-05-29	2018-10-15	6683544	Juneja	Rahul	BEC	P	4/30/2020
GU18069036	2018-05-29	2018-10-07	6683545	Juneja	Rahul	FAR	F	
GU18069036	2018-05-29	2018-10-01	6683546	Juneja	Rahul	REG	P	4/30/2020
GU18038729	2018-09-26	2018-10-15	6780017	Kagawa	Keisuke	AUD	F	
GU18089358	2018-08-21	2018-10-15	6746270	KAIBUKI	YOSHIHIKO	FAR	P	4/30/2020
GU18079248	2018-07-25	2018-10-07	6726301	KAKISHITA	YUKINORI	REG	P	4/30/2020
GU17118354	2018-06-18	2018-10-04	6689746	KALLIDAIKURICHI	RAMAKRISHNAN	AUD	F	
GU17118354	2018-06-18	2018-10-09	6689747	KALLIDAIKURICHI	RAMAKRISHNAN	BEC	F	
GU17118354	2018-06-18	2018-10-07	6689748	KALLIDAIKURICHI	RAMAKRISHNAN	FAR	F	
GU17118354	2018-06-18	2018-10-11	6689749	KALLIDAIKURICHI	RAMAKRISHNAN	REG	F	
GU13035088	2018-07-18	2018-11-15	6718077	KAN	CHIEH-LING	REG	P	5/31/2020
GU18099435	2018-09-06	2018-11-21	6754189	KANAYA	TOSHIAKI	REG	P	5/31/2020
GU17037880	2018-09-26	2018-11-29	6780016	KANO	RISA	AUD	F	

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GU17037880	2018-07-05	2018-11-30	6707565	KANO	RISA	BEC	F	
GU18058968	2018-05-14	2018-11-30	6673243	Kanzaki	Keita	AUD	P	5/31/2020
GU18048852	2018-04-17	2018-10-22	6651985	Kasahara	Takafumi	AUD	P	4/30/2020
GU18089299	2018-08-07	2018-11-11	6736738	KASHIMA	TOMOATSU	FAR	P	5/31/2020
GU17098252	2018-09-26	2018-11-19	6778249	KATARE ANANTHARAM	PREEMNATH	FAR	P	5/31/2020
GU13115417	2018-09-26	2018-10-29	6780109	KATAYAMA	KEN	REG	F	
GU18089279	2018-07-18	2018-10-15	6732085	KATO	MARIKA	BEC	F	
GU18099547	2018-09-24	2018-11-13	6780619	KATO	RUI	REG	P	5/31/2020
GU18058965	2018-04-25	2018-11-11	6671250	Katsuya	Hiroki	BEC	F	
GU18089355	2018-08-20	2018-11-26	6746228	KAUR	ASHMEET	REG	F	
GU18058930	2018-03-19	2018-10-03	6662842	Kavitha	Shinmon	BEC	F	
GU18058930	2018-03-19	2018-11-01	6662843	Kavitha	Shinmon	FAR	F	
GU18058909	2018-04-30	2018-10-29	6660855	Kawahara	Ai	BEC	F	
GU18069032	2018-05-31	2018-10-18	6683527	Kedia	Shikha	AUD	F	
GU18069032	2018-05-31	2018-10-24	6683528	Kedia	Shikha	BEC	F	
GU18069032	2018-05-31	2018-10-16	6683529	Kedia	Shikha	FAR	F	
GU18069032	2018-05-31	2018-10-21	6683530	Kedia	Shikha	REG	F	
GU16097286	2018-04-06	2018-10-01	6640043	KHALIL	MUHAMMAD	BEC	F	
GU17047938	2018-03-16	2018-10-05	6654445	KIM	HA NEUL	FAR	P	4/30/2020
GU18089398	2018-08-30	2018-11-29	6750531	KISHI	HIROTATSU	FAR	P	5/31/2020
GU15036100	2018-09-07	2018-11-19	6754124	KIZU	ASUTO	REG	F	
GU18089331	2018-07-31	2018-10-01	6750121	KOBAYASHI	AKIKO	FAR	F	
GU17078080	2018-09-06	2018-11-11	6753675	KOHAMA	TAKUYA	AUD	F	
GU18028612	2018-07-09	2018-11-16	6709782	KOKUBO	HODAKA	REG	F	
GU18058915	2018-09-25	2018-11-26	6778152	Kometani	Genta	BEC	P	5/31/2020
GU18069057	2018-06-04	2018-11-06	6684086	Kon	Yusuke	FAR	F	
GU18048790	2018-04-02	2018-11-22	6636679	Kono	Emi	AUD	F	
GU18048823	2018-04-09	2018-10-15	6646540	Konuma	Kenji	BEC	P	4/30/2020
GU17078077	2018-08-22	2018-10-09	6745325	KOYAMA	MIHO	FAR	F	
GU18048872	2018-04-19	2018-10-21	6654607	Kozuki	Ryota	FAR	P	4/30/2020
GU17088142	2018-03-19	2018-10-01	6627134	KUANG	ZHIMING	BEC	P	4/30/2020
GU18048849	2018-08-15	2018-10-19	6740648	Kubo	Naoyuki	FAR	P	4/30/2020
GU16056947	2018-07-30	2018-11-09	6728024	KUDO	YUMI	FAR	P	5/31/2020
GU17017709	2018-10-01	2018-10-08	6784413	KUO	MEI-LIN	AUD	F	
GU17108321	2018-08-01	2018-10-21	6730161	KUSUKAWA	YOSHIO	FAR	F	
GU17088145	2018-07-27	2018-11-19	6726895	LAGMAN	DANICA	AUD	P	5/31/2020
GU17088145	2018-07-27	2018-10-22	6726896	LAGMAN	DANICA	REG	P	4/30/2020
GU17078103	2018-08-01	2018-11-20	6730102	LAI	JING-YI	AUD	P	5/31/2020
GU17078103	2018-08-01	2018-11-19	6730103	LAI	JING-YI	FAR	P	5/31/2020

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GU18079266	2018-07-27	2018-11-14	6729050	LAO	ZIXUAN	FAR	F	
GU16097296	2018-09-04	2018-11-29	6752962	LEE	CHI-YANG	BEC	P	5/31/2020
GU16097296	2018-09-04	2018-11-27	6752963	LEE	CHI-YANG	FAR	F	
GU18018560	2018-09-04	2018-11-13	6752968	LEE	HENG	BEC	P	5/31/2020
GU17098236	2018-07-03	2018-11-27	6707503	LEE	I-MING	BEC	P	Passed all 4
GU17098236	2018-07-03	2018-11-30	6707504	LEE	I-MING	REG	P	Passed all 4
GU17128412	2018-09-25	2018-11-28	6778225	LEE	LI-CHIN	BEC	P	5/31/2020
GU18099539	2018-08-27	2018-11-28	6780534	LEE	VICTORIA	AUD	P	5/31/2020
GU18099539	2018-08-27	2018-11-29	6780559	LEE	VICTORIA	FAR	P	5/31/2020
GU18099568	2018-09-26	2018-10-31	6788550	LEE	WAN-CHUN	AUD	P	4/30/2020
GU18099568	2018-09-26	2018-11-01	6788574	LEE	WAN-CHUN	FAR	P	5/31/2020
GU18109609	2018-10-01	2018-11-27	6796731	LEE	YUAN-JUNG	AUD	P	5/31/2020
GU18109609	2018-10-01	2018-11-24	6796741	LEE	YUAN-JUNG	BEC	P	5/31/2020
GU18109609	2018-10-01	2018-11-26	6796751	LEE	YUAN-JUNG	FAR	P	5/31/2020
GU18079170	2018-07-03	2018-11-19	6712808	Lee	Yu-Chi	AUD	P	5/31/2020
GU18079170	2018-07-03	2018-11-20	6712809	Lee	Yu-Chi	FAR	P	5/31/2020
GU17057967	2018-03-20	2018-10-22	6623200	LEE	YUEH-HSIN	BEC	P	Passed all 4
GU18099505	2018-09-12	2018-11-26	6765406	LI	GUANYING	BEC	P	5/31/2020
GU18099505	2018-09-12	2018-11-20	6765447	LI	GUANYING	REG	P	5/31/2020
GU18079263	2018-07-26	2018-10-08	6729040	LI	JIZHONG	AUD	F	
GU18079263	2018-07-26	2018-10-10	6729041	LI	JIZHONG	BEC	F	
GU18079263	2018-07-26	2018-10-09	6729042	LI	JIZHONG	FAR	F	
GU18079263	2018-07-26	2018-10-11	6729043	LI	JIZHONG	REG	F	
GU15026052	2018-10-01	2018-11-28	6820351	LI	LEI	AUD	P	5/31/2020
GU15026052	2018-10-01	2018-11-27	6820457	LI	LEI	FAR	F	
GU18038690	2018-09-13	2018-10-29	6762312	Li	Pei-Ying	REG	F	
GU18018537	2018-07-09	2018-10-26	6709788	LI	QINGQIN	FAR	P	4/30/2020
GU17128430	2018-09-26	2018-11-29	6778355	LI	RICONG	BEC	P	Passed all 4
GU17128430	2018-09-26	2018-11-27	6778379	LI	RICONG	FAR	P	Passed all 4
GU18069115	2018-06-14	2018-11-24	6694142	Li	Yanlin	FAR	F	
GU17078124	2018-04-12	2018-11-15	6646440	LI	YIQIU	BEC	P	5/31/2020
GU17118345	2018-09-14	2018-11-21	6762437	LI	YU-XIANG	BEC	P	Passed all 4
GU18058983	2018-05-16	2018-11-08	6673275	Li	Zijian	FAR	F	
GU18048860	2018-04-16	2018-10-17	6652049	Liang	Haoming	FAR	F	
GU17047898	2018-07-16	2018-10-10	6716017	LIANG	JIAHENG	REG	F	
GU18079223	2018-07-23	2018-10-16	6724776	LIANG	LIPING	BEC	P	4/30/2020
GU18079223	2018-07-23	2018-10-15	6724777	LIANG	LIPING	FAR	P	4/30/2020
GU18069072	2018-09-24	2018-11-16	6775195	Liang	Yanjing	AUD	P	5/31/2020
GU18069072	2018-09-24	2018-10-09	6775500	Liang	Yanjing	REG	P	4/30/2020

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GU18038768	2018-09-28	2018-11-06	6781657	Liang	Zishang	REG	P	5/31/2020
GU18069131	2018-06-25	2018-11-30	6697866	Liao	Chia-Yi	AUD	P	5/31/2020
GU18069131	2018-06-25	2018-11-29	6697867	Liao	Chia-Yi	BEC	P	5/31/2020
GU18059007	2018-05-22	2018-11-21	6676924	Lien	Hui-Chen	AUD	F	
GU18059007	2018-05-22	2018-11-19	6676925	Lien	Hui-Chen	FAR	F	
GU17128438	2018-09-18	2018-11-19	6765095	LIN	CHIEH-WEN	AUD	P	Passed all 4
GU18069047	2018-05-14	2018-10-04	6683562	Lin	Fu-Yi	AUD	F	
GU17068015	2018-08-27	2018-11-09	6748808	LIN	HAO-YU	BEC	F	
GU17068015	2018-08-27	2018-11-29	6748810	LIN	HAO-YU	REG	F	
GU18079257	2018-06-21	2018-11-09	6726961	LIN	PO-JEN	BEC	P	5/31/2020
GU16127575	2018-05-17	2018-11-16	6671281	LIN	TING-CHUN	AUD	P	5/31/2020
GU18048859	2018-04-16	2018-10-18	6652046	Lin	Wei-Feng	AUD	F	
GU18048859	2018-04-16	2018-10-19	6652047	Lin	Wei-Feng	FAR	F	
GU18018466	2018-09-20	2018-11-28	6768834	LIN	WEN-YI	BEC	P	Passed all 4
GU18089345	2018-08-20	2018-11-16	6746247	LIOU	TZ-YU	AUD	P	5/31/2020
GU18089345	2018-08-20	2018-11-14	6746248	LIOU	TZ-YU	BEC	P	5/31/2020
GU18089345	2018-08-20	2018-11-15	6746249	LIOU	TZ-YU	FAR	P	5/31/2020
GU18069062	2018-06-01	2018-10-13	6684217	Liu	Botian	FAR	P	4/30/2020
GU18089349	2018-07-30	2018-11-06	6746257	Liu	Chiaohsin	AUD	F	
GU18089349	2018-07-30	2018-11-07	6746258	Liu	Chiaohsin	FAR	F	
GU18089326	2018-08-13	2018-11-26	6745078	LIU	DAN	BEC	F	
GU18089326	2018-08-13	2018-11-28	6745079	LIU	DAN	REG	F	
GU18018557	2018-04-23	2018-10-09	6654432	LIU	FEIYANG	BEC	F	
GU18099559	2018-09-19	2018-11-20	6780691	LIU	HSIAO-TUNG	AUD	P	5/31/2020
GU18099559	2018-09-19	2018-11-19	6780695	LIU	HSIAO-TUNG	FAR	P	5/31/2020
GU18018551	2018-07-03	2018-11-29	6707362	LIU	HUIHAN	AUD	F	
GU18018551	2018-07-03	2018-11-24	6707363	LIU	HUIHAN	BEC	F	
GU18018551	2018-07-03	2018-11-30	6707364	LIU	HUIHAN	FAR	F	
GU18079174	2018-07-05	2018-11-06	6712820	Liu	Jiayi	FAR	F	
GU18069094	2018-06-08	2018-10-16	6692013	Liu	Meng	BEC	P	4/30/2020
GU18069094	2018-06-08	2018-10-17	6692014	Liu	Meng	FAR	P	4/30/2020
GU18089325	2018-08-13	2018-11-01	6745064	LIU	SHUHAN	BEC	P	5/31/2020
GU18089325	2018-08-13	2018-10-31	6745065	LIU	SHUHAN	FAR	P	4/30/2020
GU18069090	2018-06-11	2018-10-05	6695287	Liu	Siyao	BEC	P	4/30/2020
GU18069090	2018-06-11	2018-10-03	6695288	Liu	Siyao	FAR	P	4/30/2020
GU18079184	2018-06-22	2018-11-30	6712846	Liu	Wei-Chen	FAR	F	
GU18079184	2018-06-22	2018-11-26	6712847	Liu	Wei-Chen	REG	P	5/31/2020
GU13095343	2018-01-18	2018-10-23	6587636	LIU	YING-TUNG	BEC	P	4/30/2020
GU18089315	2018-08-10	2018-11-26	6740733	LIU	YUNG-YI	FAR	P	5/31/2020

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GU18018516	2018-07-13	2018-10-11	6726292	LIU	ZHEN	AUD	F	
GU18018516	2018-07-13	2018-10-12	6726293	LIU	ZHEN	BEC	P	4/30/2020
GU18018516	2018-07-13	2018-10-10	6726294	LIU	ZHEN	REG	P	4/30/2020
GU18089277	2018-08-02	2018-11-14	6732081	LO	JUI-CHI	BEC	P	5/31/2020
GU17098215	2018-07-03	2018-11-26	6706969	LU	PEIHONG	REG	F	
GU18038679	2018-07-03	2018-10-29	6706973	Lu	Yen-Liang	AUD	F	
GU17068074	2018-06-25	2018-11-15	6694744	LU	YI-FAN	BEC	P	5/31/2020
GU17068074	2018-06-25	2018-11-16	6694745	LU	YI-FAN	REG	F	
GU18028654	2018-10-10	2018-11-30	6796209	Luo	Ping	BEC	P	5/31/2020
GU18018534	2018-09-27	2018-11-05	6780372	LUO	YUSI	REG	P	Passed all 4
GU18058919	2018-04-30	2018-10-05	6660964	Mahajan	Naman	FAR	F	
GU18069071	2018-06-06	2018-11-02	6687982	Makita	Yuki	AUD	P	5/31/2020
GU18038783	2018-03-30	2018-11-14	6635778	Malek	Shabnam	FAR	F	
GU18109593	2018-10-02	2018-11-19	6793010	MALLADI	SINDHURI	AUD	F	
GU18109593	2018-10-02	2018-11-21	6793025	MALLADI	SINDHURI	FAR	F	
GU18089317	2018-08-01	2018-11-26	6742255	MANCHANEELU PRASANNAKUM	SUMA	BEC	F	
GU18089317	2018-08-01	2018-11-27	6742256	MANCHANEELU PRASANNAKUM	SUMA	FAR	F	
GU18069020	2018-05-14	2018-11-14	6682909	Marda	Rekha	AUD	F	
GU12014529	2018-07-13	2018-11-19	6714700	MATSUBARA	MASAYUKI	REG	P	5/31/2020
GU18119755	2018-11-06	2018-11-24	6830274	MATSUMOTO	HIDEYUKI	FAR	P	5/31/2020
GU18089314	2018-08-10	2018-10-30	6740730	MATSUMOTO	REIKA	FAR	F	
GU16026708	2018-08-22	2018-10-09	6745281	MATSUNAGA	KAORU	REG	P	4/30/2020
GU18048871	2018-04-19	2018-10-21	6654606	Matsuzaki	Naoyuki	REG	F	
GU18099422	2018-09-04	2018-11-26	6753687	MEHTA	SIDDHARTH	AUD	F	
GU18099422	2018-09-04	2018-11-22	6753688	MEHTA	SIDDHARTH	BEC	F	
GU18089366	2018-08-22	2018-10-15	6746290	MENEZES	KALPESH	AUD	F	
GU18089370	2018-08-23	2018-10-10	6747088	MENEZES	KIM	AUD	P	4/30/2020
GU18099532	2018-09-17	2018-11-14	6780359	MIAO	XIANGGE	BEC	F	
GU17118404	2018-07-13	2018-11-27	6717724	MITTAL	MANISHA	BEC	P	Passed all 4
GU18058998	2018-05-18	2018-10-21	6675963	Miyamoto	Eriko	FAR	F	
GU18028630	2018-09-07	2018-11-26	6754129	MIZUTA	TAKAYUKI	BEC	P	Passed all 4
GU18028630	2018-09-07	2018-10-15	6754130	MIZUTA	TAKAYUKI	REG	P	Passed all 4
GU18069058	2018-06-01	2018-11-29	6684141	Mizuta	Yasushi	FAR	F	
GU17128434	2018-04-02	2018-11-12	6636671	MOHAMED	KHALED	BEC	P	5/31/2020
GU17128434	2018-04-02	2018-11-19	6636672	MOHAMED	KHALED	FAR	P	5/31/2020
GU17108326	2018-07-05	2018-11-28	6707341	MOHAMED	MOHAMED	AUD	P	5/31/2020
GU18028592	2018-07-12	2018-10-15	6713658	MOHAMMED SULEMAN	FAHD	AUD	P	4/30/2020
GU17128442	2018-09-24	2018-11-17	6778080	MOLRI	DAMAN	AUD	F	
GU17068019	2018-09-19	2018-11-27	6768407	MONTINOLA	LAUREN	AUD	F	

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GU17128435	2018-04-06	2018-10-07	6640053	MOTOYOSHI	RINTARO	REG	F	
GU16117533	2018-08-15	2018-11-12	6740706	MUI	WENG IAN	AUD	F	
GU16117533	2018-08-15	2018-11-09	6740707	MUI	WENG IAN	REG	F	
GU17108259	2018-07-05	2018-11-26	6707568	MURAKI	WAKANA	BEC	F	
GU18069078	2018-06-13	2018-10-26	6692009	Nabeshima	Atsushi	REG	P	4/30/2020
GU18069079	2018-06-12	2018-10-03	6692010	Nabilsi	Ismail	FAR	F	
GU18058924	2018-05-02	2018-11-12	6662831	Nagai	Saiko	FAR	F	
GU18079221	2018-07-23	2018-10-06	6724769	NAGAIKE	SHIHO	FAR	F	
GU18079269	2018-07-30	2018-11-26	6729054	NAGUMO	YUMI	REG	F	
GU18079168	2018-07-05	2018-11-13	6712806	Nakamura	Takeshi	FAR	F	
GU14115902	2018-07-05	2018-11-26	6707557	NAKAYAMA	HAYATA	BEC	P	5/31/2020
GU18069119	2018-10-08	2018-11-09	6792939	Nakayama	Keita	FAR	F	
GU16067035	2018-04-25	2018-10-29	6656452	NAMBA	YOSHIOMI	REG	F	
GU18048832	2018-04-12	2018-10-15	6646820	Narasimhan	Badri Narayanan	FAR	P	4/30/2020
GU18099561	2018-09-20	2018-11-09	6781826	NARAYANASWAMY	VISHWENATH	REG	F	
GU17098207	2018-05-07	2018-11-26	6666325	NAUSHAD	AFREEN	REG	P	5/31/2020
GU18089382	2018-08-13	2018-10-10	6749089	NAZZAL	MOHAMMAD	REG	F	
GU17108266	2018-09-19	2018-10-19	6768608	NG	KA LOK	FAR	P	4/30/2020
GU15086394	2018-09-04	2018-11-24	6762300	NG	SOI IAN	FAR	F	
GU18089379	2018-08-23	2018-10-09	6747107	NOGUCHI	NORIE	FAR	P	4/30/2020
GU17068069	2018-09-17	2018-11-20	6762326	OCLIMA	MERYEIL	REG	P	5/31/2020
GU14045666	2018-05-15	2018-10-09	6673236	OGAHARA	KATSUSHI	AUD	P	4/30/2020
GU18038706	2018-03-13	2018-10-26	6619736	Ogata	Kana	AUD	F	
GU18058981	2018-05-16	2018-11-19	6673273	Ogata	Yuto	FAR	F	
GU18048800	2018-04-04	2018-10-21	6641175	Ogawa	Kazuki	BEC	F	
GU18048800	2018-04-04	2018-10-22	6641177	Ogawa	Kazuki	REG	F	
GU09073555	2018-07-17	2018-10-31	6716969	OISHI	HIROYUKI	FAR	F	
GU18079206	2018-05-21	2018-10-12	6718108	Okai	Hiroyuki	FAR	P	4/30/2020
GU18079240	2018-07-10	2018-11-07	6724968	OKAMOTO	KEN	REG	F	
GU18048839	2018-10-15	2018-11-12	6802062	Okubo	Yosuke	AUD	P	5/31/2020
GU18079268	2018-09-17	2018-10-06	6762475	OKUSU	ERI	FAR	P	4/30/2020
GU16056978	2018-07-25	2018-10-06	6724819	ONO	SATOMI	REG	F	
GU16097274	2018-08-01	2018-10-16	6730101	ORPE	CHINMAY	REG	F	
GU18069054	2018-08-06	2018-10-24	6733988	Osaki	Ryosuke	AUD	P	4/30/2020
GU16087190	2018-09-20	2018-11-18	6775308	PAHWA	MANISHA	AUD	P	5/30/2020
GU18048886	2018-04-16	2018-10-17	6656642	Pakhare	Shreya	AUD	F	
GU18048886	2018-04-16	2018-10-18	6656644	Pakhare	Shreya	FAR	F	
GU18038668	2018-08-16	2018-10-26	6744271	Pan	Chang	REG	P	4/30/2020
GU16127569	2018-09-21	2018-11-24	6774411	PAN	YU	FAR	P	Passed all 4

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GU18069029	2018-05-29	2018-10-19	6682936	Pandit	Riddhi	AUD	F	
GU18069029	2018-05-29	2018-10-26	6682937	Pandit	Riddhi	BEC	F	
GU18069029	2018-05-29	2018-11-08	6682938	Pandit	Riddhi	FAR	F	
GU18069029	2018-05-29	2018-11-02	6682939	Pandit	Riddhi	REG	F	
GU18109600	2018-10-02	2018-11-09	6794531	PARK	JISEUL	FAR	P	5/31/2020
GU18099554	2018-09-19	2018-11-27	6780659	PATEL	MONTU	REG	F	
GU18089283	2018-08-03	2018-11-29	6734359	PENG	CHU-YU	BEC	P	5/31/2020
GU18089283	2018-08-03	2018-11-28	6734360	PENG	CHU-YU	REG	F	
GU18048884	2018-04-23	2018-11-21	6656611	Peng	Hsiao-Chen	REG	F	
GU16016638	2018-08-07	2018-10-23	6734772	PENG	TA-CHUN	BEC	P	4/30/2020
GU16016638	2018-08-07	2018-10-22	6734773	PENG	TA-CHUN	FAR	P	4/30/2020
GU16016638	2018-08-07	2018-10-25	6734774	PENG	TA-CHUN	REG	F	
GU15096449	2018-07-16	2018-10-05	6715965	PEREZ	LAURETTE	AUD	F	
GU18069108	2018-06-18	2018-10-15	6693940	Piao	Junlong	BEC	F	
GU18069108	2018-06-18	2018-10-16	6693941	Piao	Junlong	FAR	F	
GU18079234	2018-07-18	2018-11-06	6724826	PIAO	XIANGLAN	FAR	F	
GU18048883	2018-04-23	2018-10-09	6656605	Piao	Xudan	AUD	F	
GU18048883	2018-04-23	2018-10-10	6656606	Piao	Xudan	BEC	F	
GU18048883	2018-04-23	2018-10-08	6656607	Piao	Xudan	FAR	F	
GU18099434	2018-09-06	2018-11-14	6754186	PIEN	PO-CHI	AUD	P	5/31/2020
GU18099434	2018-09-06	2018-11-15	6754187	PIEN	PO-CHI	FAR	P	5/31/2020
GU18028606	2018-06-22	2018-11-09	6694752	PIMENTEL	LEO ANGELO	BEC	P	5/31/2020
GU18028606	2018-06-22	2018-11-21	6694753	PIMENTEL	LEO ANGELO	REG	F	
GU18089400	2018-08-30	2018-11-13	6750536	PINTO	CANVINA	REG	F	
GU18079242	2018-07-23	2018-10-12	6724973	PONDA	VATSAL	AUD	P	Passed all 4
GU18079242	2018-07-23	2018-10-08	6724974	PONDA	VATSAL	BEC	P	Passed all 4
GU18079242	2018-07-23	2018-10-05	6724975	PONDA	VATSAL	FAR	P	Passed all 4
GU18079242	2018-07-23	2018-10-01	6724976	PONDA	VATSAL	REG	P	Passed all 4
GU95112243	2018-04-23	2018-11-28	6654456	Pono	Nelia	FAR	P	5/31/2020
GU18048894	2018-04-26	2018-10-06	6657593	Pu	Lin-Wei	REG	P	Passed all 4
GU17068003	2018-10-15	2018-11-29	6802066	PUTHIYA PURAYIL	MEGHANA	REG	P	Passed all 4
GU17047931	2018-10-05	2018-11-27	6792920	QAWASMEH	AHMAD	BEC	F	
GU17068037	2018-10-09	2018-11-07	6794746	QIN	DA	BEC	P	5/31/2020
GU17068037	2018-10-09	2018-11-08	6794748	QIN	DA	FAR	F	
GU17068037	2018-10-09	2018-11-07	6794752	QIN	DA	REG	F	
GU18099522	2018-09-17	2018-11-13	6769898	Qin	Qian	AUD	F	
GU18099522	2018-09-17	2018-11-14	6769977	Qin	Qian	FAR	F	
GU17108315	2018-04-04	2018-10-01	6639319	QUITUGUA	ANDRIANA	BEC	F	
GU18089387	2018-08-23	2018-11-14	6749738	RAMACHANDRAN	SRIVATSAN	REG	F	

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GU16117488	2018-05-02	2018-11-28	6673670	RAMADAN	MAHMOUD	REG	P	Passed all 4
GU18059016	2018-05-08	2018-11-27	6678076	Ramiya Sadaksharanat	Lakshmi Priya	BEC	P	5/31/2020
GU18028652	2018-04-26	2018-10-04	6655922	Ran	Mengyuan	BEC	F	
GU18028652	2018-04-26	2018-10-02	6655923	Ran	Mengyuan	FAR	F	
GU16026678	2018-09-27	2018-11-12	6780357	RAZA	HASAN	AUD	P	5/31/2020
GU17128426	2018-07-13	2018-10-15	6714709	REALE	NAO	BEC	F	
GU17118339	2018-08-20	2018-10-10	6744275	REODIQUE	MA SHARENA	REG	P	4/30/2020
GU18099425	2018-08-08	2018-11-26	6753706	ROKADIA	MOHAMED AFZAL	FAR	P	5/31/2020
GU18099484	2018-09-14	2018-11-13	6765312	RONG	WENJIA	AUD	P	5/31/2020
GU18099484	2018-09-14	2018-11-14	6765334	RONG	WENJIA	FAR	P	5/31/2020
GU18089298	2018-08-07	2018-11-30	6736736	SAKAKIBARA	KOHEI	FAR	F	
GU12094814	2018-09-17	2018-11-16	6762460	SAKUTA	MINAKO	AUD	F	
GU18079191	2018-07-03	2018-10-22	6712881	Saleh	Hesham	FAR	F	
GU16067027	2018-05-30	2018-11-29	6681265	SANJEEVI	ANBARASAN	REG	F	
GU15056203	2018-05-10	2018-11-11	6666528	SATAKE	YOSHINORI	BEC	P	5/31/2020
GU10084104	2018-08-23	2018-11-09	6746875	SATO	DAISUKE	AUD	F	
GU10084104	2018-08-23	2018-11-09	6746876	SATO	DAISUKE	BEC	F	
GU12024586	2018-07-05	2018-10-15	6707556	SATO	NAMI	BEC	F	
GU18089333	2018-08-13	2018-10-17	6745334	SATO	TSUBASA	FAR	P	4/30/2020
GU18099543	2018-09-19	2018-10-29	6780608	SATOUCHI	RYO	FAR	P	4/30/2020
GU17017669	2018-09-17	2018-10-30	6762469	SCHWAB	MARITES	REG	P	4/30/2020
GU11114471	2018-10-18	2018-11-22	6808344	SEKI	YOSHITAKA	REG	F	
GU17017676	2018-05-30	2018-10-22	6681266	SHAH	HARSHIL	AUD	F	
GU17017676	2018-05-30	2018-10-23	6681267	SHAH	HARSHIL	REG	F	
GU18089289	2018-08-06	2018-10-17	6736716	SHAH	PARTH	AUD	F	
GU18089289	2018-08-06	2018-10-21	6736717	SHAH	PARTH	REG	F	
GU18099419	2018-09-04	2018-11-26	6753620	SHAH	PRANAV	BEC	P	5/31/2020
GU18099419	2018-09-04	2018-11-13	6753621	SHAH	PRANAV	REG	P	5/31/2020
GU18099421	2018-09-04	2018-11-06	6753686	SHAH	PRERAK	REG	F	
GU17027741	2018-06-08	2018-10-05	6684201	SHAH	RAJ PANKAJBHAI	AUD	F	
GU17057956	2018-07-30	2018-10-01	6728026	SHARMA	GARIMA	REG	F	
GU18089341	2018-08-17	2018-11-27	6746241	SHARMA	VIKAS	AUD	F	
GU18089303	2018-08-06	2018-10-08	6736749	SHEN	XIAOJIE	AUD	P	Passed all 4
GU18089303	2018-08-06	2018-10-16	6736751	SHEN	XIAOJIE	FAR	P	Passed all 4
GU18089303	2018-08-06	2018-10-29	6736752	SHEN	XIAOJIE	REG	P	Passed all 4
GU16127567	2018-09-13	2018-11-28	6760697	SHEN	YILU	BEC	P	5/31/2020
GU16127567	2018-09-13	2018-11-29	6760698	SHEN	YILU	REG	F	
GU18099492	2018-09-14	2018-11-13	6765367	SHENG	YUXIAO	AUD	F	
GU18099492	2018-09-14	2018-11-14	6765374	SHENG	YUXIAO	FAR	P	5/31/2020

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Jurisdiction Candidate ID	Application Date	Attendance Date	Candidate Exam Section	Last Name	First Name	Exam Section	P/F	Expires
GU18099493	2018-09-14	2018-11-13	6765368	SHI	JIAMIN	AUD	P	5/31/2020
GU18099493	2018-09-14	2018-11-14	6765375	SHI	JIAMIN	FAR	P	5/31/2020
GU18038750	2018-07-30	2018-10-08	6728031	Shi	Le	AUD	F	
GU18099473	2018-09-13	2018-11-13	6765279	SHI	LU	AUD	F	
GU18099473	2018-09-13	2018-11-14	6765290	SHI	LU	FAR	F	
GU18079224	2018-07-18	2018-10-03	6724779	SHI	YU	BEC	P	4/30/2020
GU18079224	2018-07-18	2018-10-04	6724780	SHI	YU	FAR	P	4/30/2020
GU18089385	2018-08-24	2018-10-23	6749730	SHIBATA	HARUKA	FAR	P	4/30/2020
GU13065180	2018-09-27	2018-10-21	6780478	SHIMAMOTO	DAISUKE	REG	F	
GU18058984	2018-10-18	2018-11-26	6808340	SHINHORI	SHU	AUD	P	5/31/2020
GU18058984	2018-05-16	2018-10-09	6673276	SHINHORI	SHU	BEC	P	4/30/2020
GU18079227	2018-07-13	2018-10-05	6724785	SHU	XIAO	AUD	P	4/30/2020
GU18079227	2018-07-13	2018-10-04	6724786	SHU	XIAO	FAR	P	4/30/2020
GU17108275	2018-04-30	2018-10-01	6659796	SINGAYAO	CRESCEL CZARINA	BEC	P	4/30/2020
GU18018462	2017-11-27	2018-10-29	6571969	SOGA	YUKI	AUD	F	
GU18018462	2017-11-27	2018-10-23	6571970	SOGA	YUKI	FAR	F	
GU18069038	2018-05-29	2018-11-17	6683551	Solanki	Chirag	FAR	P	5/31/2020
GU18069038	2018-05-29	2018-10-16	6683552	Solanki	Chirag	REG	P	4/30/2020
GU16087170	2018-10-26	2018-11-27	6815802	SONG	ELAINE	REG	P	5/31/2020
GU15106530	2018-08-24	2018-10-01	6750521	SONG	YAN	BEC	F	
GU18099506	2018-07-10	2018-10-16	6765407	SRINIVASAN	SUSHRITH	BEC	P	4/30/2020
GU18099506	2018-07-10	2018-10-17	6765429	SRINIVASAN	SUSHRITH	FAR	P	4/30/2020
GU18038712	2018-08-20	2018-11-12	6744272	Stephen	Karoline	AUD	F	
GU18099503	2018-09-17	2018-11-14	6765404	SU	XINYAN	BEC	F	
GU18099503	2018-09-17	2018-11-15	6765445	SU	XINYAN	REG	P	5/31/2020
GU18099439	2018-09-06	2018-11-14	6754194	SU	YIWEI	AUD	F	
GU18099494	2018-09-14	2018-11-13	6765369	SU	YIWEN	AUD	P	5/31/2020
GU18099494	2018-09-14	2018-11-14	6765376	SU	YIWEN	FAR	F	
GU18069041	2018-06-05	2018-10-19	6689806	Sugano	Atsuko	FAR	F	
GU18058949	2018-05-10	2018-11-19	6667421	Sugano	Haruka	BEC	F	
GU18058949	2018-05-10	2018-11-11	6667422	Sugano	Haruka	FAR	F	
GU18058948	2018-05-08	2018-11-26	6666573	Sugawara	Maiko	FAR	F	
GU18079165	2018-10-03	2018-10-29	6788372	Sun	Yajun	FAR	F	
GU18038684	2018-09-12	2018-11-06	6760673	Sun	Yue	AUD	F	
GU18038684	2018-09-12	2018-11-05	6760674	Sun	Yue	BEC	F	
GU18058988	2018-05-09	2018-11-15	6674910	Sun	Yufei	BEC	P	5/31/2020
GU18079197	2018-09-25	2018-11-27	6778205	Surapaneni	Siri Vandana	AUD	P	Passed all 4
GU18079197	2018-07-10	2018-10-05	6716052	Surapaneni	Siri Vandana	BEC	P	Passed all 4
GU17108307	2018-03-21	2018-10-06	6627072	SUZUKI	YUKI	AUD	P	Passed all 4

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GU17108307	2018-03-21	2018-10-07	6627073	SUZUKI	YUKI	BEC	P	Passed all 4
GU16117492	2018-05-03	2018-10-15	6667494	TAIMA	SHUNSUKE	FAR	F	
GU18038661	2018-08-07	2018-10-15	6734775	Takahashi	Masaaki	AUD	P	4/30/2020
GU18109592	2018-10-02	2018-11-30	6793024	TAKAMOTO	AKIRA	FAR	F	
GU17108276	2018-09-26	2018-11-27	6780108	TAKASAKI	AYAKA	REG	P	Passed all 4
GU17108279	2018-09-26	2018-10-26	6780048	TAKASU	MASAYA	REG	P	4/30/2020
GU17118369	2018-09-14	2018-11-19	6762308	TAKATA	KOHEI	AUD	F	
GU18099446	2018-09-14	2018-11-29	6763731	TAKEDA	WAKANA	FAR	P	5/31/2020
GU18089287	2018-08-08	2018-10-07	6736713	TAKEYA	KOHEI	FAR	F	
GU14075745	2018-05-22	2018-11-09	6674155	TAKUMA	MAKI	REG	F	
GU18018521	2018-08-23	2018-11-26	6746880	TAMAI	NAOMI	BEC	P	5/31/2020
GU18099481	2018-09-14	2018-11-13	6765309	TAN	ANQI	AUD	F	
GU18099481	2018-09-14	2018-11-15	6765340	TAN	ANQI	REG	F	
GU17118350	2018-07-03	2018-10-26	6707345	TAN	YIN	FAR	F	
GU18099475	2018-09-14	2018-11-20	6765292	TAN	YINGZHOU	FAR	F	
GU15056182	2018-03-20	2018-10-07	6623134	TANAAMI	DAISUKE	BEC	F	
GU18079259	2018-07-27	2018-11-26	6727038	TANABE	KIMIKA	FAR	F	
GU18058971	2018-05-15	2018-11-21	6673251	Tang	Hao-Chu	BEC	F	
GU18058971	2018-09-24	2018-11-19	6775623	Tang	Hao-Chu	REG	F	
GU18069018	2018-05-29	2018-11-26	6683536	Tang	Si	BEC	F	
GU18069018	2018-05-29	2018-11-24	6683537	Tang	Si	FAR	F	
GU17078120	2018-08-24	2018-11-01	6746879	TEO	BENJAMIN	REG	P	Passed all 4
GU18099464	2018-09-13	2018-10-23	6765281	THAKKAR	RIDDHI	BEC	F	
GU18069080	2018-09-28	2018-11-27	6781647	Thyagarajan	Aparna	BEC	F	
GU18079155	2018-06-28	2018-10-05	6706616	Togosbold	Undraa	AUD	P	4/30/2020
GU18079155	2018-06-28	2018-10-03	6706617	Togosbold	Undraa	FAR	P	4/30/2020
GU18048821	2018-04-09	2018-10-05	6646534	Tokita	Momoko	AUD	P	4/30/2020
GU17078079	2018-09-27	2018-11-15	6780432	TOLANI	ASHISH	FAR	F	
GU17027764	2018-05-14	2018-11-15	6670865	TOLANI	KOMAL	FAR	P	5/31/2020
GU18038696	2018-07-05	2018-11-11	6707514	Torii	Izumi	REG	P	Passed all 4
GU18048050	2018-04-17	2018-11-14	6650960	Tsai	Chia-Chen	REG	P	5/31/2020
GU17088150	2018-08-01	2018-10-04	6730104	TSANG	HO WAI TIMOTHY	AUD	F	
GU18099455	2018-09-13	2018-10-23	6763737	TSENG	PEI-YU	AUD	P	4/30/2020
GU17047922	2018-07-03	2018-10-02	6706927	TSENG	WAN-SHAN	BEC	P	4/30/2020
GU17047922	2018-07-11	2018-10-04	6713623	TSENG	WAN-SHAN	FAR	P	4/30/2020
GU17047922	2018-07-03	2018-10-03	6706928	TSENG	WAN-SHAN	REG	F	
GU17128451	2018-08-06	2018-11-20	6733986	TSENG	WEI-HAN	BEC	F	
GU17128451	2018-08-06	2018-11-19	6733987	TSENG	WEI-HAN	REG	P	5/31/2020
GU18079222	2018-07-23	2018-11-20	6724774	TSENG	YU-CHIEN	BEC	P	5/31/2020

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GU18079222	2018-07-23	2018-11-19	6724775	TSENG	YU-CHIEN	REG	P	5/31/2020
GU16107427	2018-04-25	2018-10-12	6656456	TSUJIKAWA	HIROSHI	REG	F	
GU18069081	2018-08-15	2018-11-01	6740649	Tsujimura	Misa	AUD	P	5/31/2020
GU15076301	2018-09-26	2018-11-11	6780085	TSUKAI	KATSUYA	BEC	P	5/31/2020
GU15076301	2018-07-06	2018-10-09	6707864	TSUKAI	KATSUYA	FAR	P	4/30/2020
GU12104863	2018-09-28	2018-10-22	6790668	TSUNEMATSU	MARIKO	AUD	F	
GU18058962	2018-03-28	2018-10-15	6671240	Uchida	Mizuho	AUD	F	
GU18079252	2018-10-03	2018-10-16	6788370	UENO	DAISUKE	FAR	F	
GU18038761	2018-03-27	2018-11-27	6632607	Vamsi	Karthikeyan	BEC	P	5/31/2020
GU18028614	2018-09-24	2018-10-22	6778144	VARADARAJAN	SHYAM	AUD	P	4/30/2020
GU18028614	2018-09-24	2018-10-12	6778168	VARADARAJAN	SHYAM	FAR	P	4/30/2020
GU18028614	2018-10-15	2018-11-09	6802069	VARADARAJAN	SHYAM	REG	P	5/31/2020
GU18038675	2007-04-05	2018-10-31	6618666	Vaz	Renita	AUD	F	
GU18089367	2018-08-22	2018-10-15	6746292	VERDADERO	SOFIA	AUD	P	4/30/2020
GU18089347	2018-08-20	2018-11-12	6746253	Verma	Aman	BEC	F	
GU18089347	2018-08-20	2018-11-07	6746255	Verma	Aman	REG	F	
GU18099562	2018-09-28	2018-11-18	6788548	VISHNOI	SHUBHAM	AUD	F	
GU18099562	2018-09-28	2018-11-13	6788568	VISHNOI	SHUBHAM	FAR	F	
GU16097266	2018-07-27	2018-11-20	6735931	WANG	CHIUNG-YI	BEC	P	5/31/2020
GU16097266	2018-07-27	2018-11-19	6735932	WANG	CHIUNG-YI	FAR	P	5/31/2020
GU18089394	2018-08-22	2018-11-26	6749767	WANG	DI	AUD	P	5/31/2020
GU18089394	2018-08-22	2018-11-24	6749768	WANG	DI	BEC	P	5/31/2020
GU18058956	2018-05-09	2018-11-21	6667254	Wang	I-Ting	REG	F	
GU17118398	2018-07-03	2018-11-27	6706971	WANG	JIA	BEC	P	Passed all 4
GU17118398	2018-07-03	2018-11-26	6706972	WANG	JIA	REG	P	Passed all 4
GU18099463	2018-09-13	2018-11-12	6765284	WANG	JIANLI	FAR	P	5/31/2020
GU18099466	2018-09-07	2018-10-25	6765274	WANG	LI NONG	AUD	P	4/30/2020
GU18099466	2018-09-07	2018-10-23	6765286	WANG	LI NONG	FAR	P	4/30/2020
GU17078104	2018-08-21	2018-11-28	6744251	WANG	LI-LUN	AUD	P	5/31/2020
GU17078104	2018-08-21	2018-11-26	6744252	WANG	LI-LUN	FAR	F	
GU17108268	2018-08-13	2018-10-25	6740574	WANG	MEI-JAN	BEC	P	4/30/2020
GU18069061	2018-06-04	2018-11-19	6684215	Wang	Sy-Yeong	AUD	F	
GU18069061	2018-06-04	2018-11-20	6684216	Wang	Sy-Yeong	FAR	P	5/31/2020
GU18099581	2018-09-28	2018-11-20	6788706	WANG	TINGYU	FAR	P	5/31/2020
GU18069128	2018-06-25	2018-10-13	6697633	Wang	Xiaoshi	FAR	P	4/30/2020
GU18099476	2018-09-14	2018-11-13	6765304	WANG	XILUN	AUD	F	
GU18099476	2018-09-14	2018-11-14	6765320	WANG	XILUN	BEC	F	
GU18099476	2018-09-14	2018-11-15	6765328	WANG	XILUN	FAR	F	
GU18058989	2018-05-18	2018-10-25	6674911	Wang	Xin	BEC	P	4/30/2020

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GU18058989	2018-05-18	2018-10-23	6674912	Wang	Xin	FAR	P	4/30/2020
GU18048856	2018-04-04	2018-11-27	6652036	Wang	Yi	AUD	P	5/31/2020
GU18048856	2018-04-04	2018-11-26	6652037	Wang	Yi	FAR	P	5/31/2020
GU17068025	2018-03-23	2018-10-05	6628788	WANG	YING	AUD	P	4/30/2020
GU17068025	2018-03-23	2018-10-06	6628789	WANG	YING	REG	F	
GU17068007	2018-06-28	2018-11-17	6707500	WANG	YING-CHU	AUD	F	
GU18018512	2018-10-08	2018-11-28	6792937	WANG	YUN-JOU	FAR	F	
GU18099508	2018-09-04	2018-10-02	6765534	WANG	YUYING	BEC	P	4/30/2020
GU18109612	2018-10-03	2018-11-11	6797928	WANG	ZHE	FAR	P	5/31/2020
GU17108312	2018-05-08	2018-11-05	6666327	WATANABE	HIKARU	BEC	P	5/31/2020
GU18099491	2018-09-13	2018-11-13	6765319	WEI	HAOTIAN	AUD	F	
GU18099491	2018-09-13	2018-11-14	6765337	WEI	HAOTIAN	FAR	F	
GU17098248	2018-06-28	2018-10-24	6697274	WEI	YUAN	AUD	P	Passed all 4
GU17098248	2018-06-28	2018-10-22	6697275	WEI	YUAN	FAR	P	Passed all 4
GU18058999	2018-04-16	2018-11-28	6676797	Wong	Enoch	BEC	F	
GU18058999	2018-04-16	2018-11-26	6676799	Wong	Enoch	REG	F	
GU16127631	2018-08-10	2018-11-12	6740582	WONG	MENG HOU	FAR	P	Passed all 4
GU18079213	2018-07-13	2018-10-04	6718216	Wong	Stanley	AUD	F	
GU18079213	2018-07-13	2018-10-03	6718217	Wong	Stanley	FAR	F	
GU17068024	2018-08-27	2018-11-09	6748811	WONG	YUK PING	AUD	P	5/31/2020
GU18099520	2018-09-17	2018-11-13	6770168	WU	HAIQIAN	AUD	F	
GU18099520	2018-09-17	2018-11-14	6770195	WU	HAIQIAN	BEC	F	
GU18099520	2018-09-17	2018-11-15	6770230	WU	HAIQIAN	FAR	F	
GU17108289	2018-09-06	2018-11-21	6792743	WU	HSIN-JU	REG	P	Passed all 4
GU18079205	2018-07-16	2018-11-16	6718106	Wu	Ming-Hsuan	REG	F	
GU18079161	2018-07-03	2018-11-27	6712254	Wu	Shao-Yu	AUD	P	5/31/2020
GU18079161	2018-07-03	2018-11-26	6712255	Wu	Shao-Yu	FAR	P	5/31/2020
GU18069121	2018-06-20	2018-11-30	6694153	Wu	Yen-Chen	AUD	F	
GU17098208	2018-07-03	2018-10-16	6707338	WU	YI-JU	AUD	F	
GU17098208	2018-07-03	2018-10-15	6707339	WU	YI-JU	FAR	F	
GU18079246	2018-07-25	2018-10-08	6724986	XIA	YUQING	FAR	F	
GU18099519	2018-09-17	2018-11-13	6770166	XIAO	TONG	AUD	F	
GU18099519	2018-09-17	2018-11-15	6770271	XIAO	TONG	REG	F	
GU18099454	2018-09-13	2018-11-20	6763766	XIE	GUOXIU	REG	P	5/31/2020
GU16107349	2018-08-20	2018-11-26	6744248	XIE	JINGTING	FAR	P	5/31/2020
GU17108265	2018-10-30	2018-12-08	6823763	XIE	WEI	BEC	P	Passed all 4
GU17108265	2018-04-19	2018-10-18	6651947	XIE	WEI	REG	P	Passed all 4
GU17047925	2018-08-20	2018-10-04	6744249	XU	CHEN	AUD	P	4/30/2020
GU17047925	2018-08-20	2018-10-03	6744250	XU	CHEN	FAR	P	4/30/2020

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GU18018507	2018-09-24	2018-11-13	6775309	XU	HANZI	AUD	F	
GU16127620	2018-10-09	2018-11-29	6794712	XU	HUIYUAN	REG	F	
GU16107408	2018-06-29	2018-10-25	6706562	XU	JINGYI	FAR	F	
GU18099479	2018-09-13	2018-11-13	6765307	XU	KE	AUD	F	
GU18099479	2018-09-13	2018-11-14	6765330	XU	KE	FAR	F	
GU18018541	2018-04-16	2018-10-15	6654588	XU	MIN	BEC	P	4/30/2020
GU18018541	2018-04-16	2018-11-01	6654589	XU	MIN	REG	F	
GU17037849	2018-10-09	2018-11-20	6794637	XU	SUYU	AUD	F	
GU18079217	2018-07-06	2018-10-16	6724682	XU	WEIHUA	BEC	P	4/30/2020
GU16046903	2018-09-21	2018-11-28	6774427	XU	XIAOQIAN	REG	P	5/31/2020
GU18018547	2018-06-15	2018-10-11	6688667	XU	YAXI	FAR	P	4/30/2020
GU18038782	2018-09-24	2018-11-29	6778174	Xu	Yue	REG	P	5/31/2020
GU18059011	2018-04-12	2018-10-22	6676933	Xue	Yansong	BEC	P	4/30/2020
GU18048797	2018-03-23	2018-10-07	6641166	Yadav	Jitendra	AUD	F	
GU18048797	2018-03-23	2018-10-07	6641167	Yadav	Jitendra	BEC	F	
GU18048797	2018-03-23	2018-10-09	6641168	Yadav	Jitendra	FAR	F	
GU18048797	2018-03-23	2018-10-08	6641169	Yadav	Jitendra	REG	F	
GU18038733	2018-05-17	2018-10-29	6671286	Yakata	Sachiko	AUD	F	
GU18089305	2018-07-12	2018-11-09	6736755	YAMAGISHI	RYOKI	FAR	F	
GU13075236	2018-09-27	2018-11-09	6790666	YAMAGUCHI	TOMOHIRO	AUD	P	5/31/2020
GU16117484	2018-07-27	2018-11-05	6726955	YAMAMOTO	DAISHI	AUD	F	
GU16117484	2018-09-26	2018-10-22	6780098	YAMAMOTO	DAISHI	FAR	F	
GU13085280	2018-11-01	2018-11-27	6823876	YAMAZAKI	DAISUKE	FAR	P	5/31/2020
GU18069045	2018-06-05	2018-10-26	6684211	Yang	Shu-Ching	AUD	F	
GU18069045	2018-06-05	2018-10-22	6684212	Yang	Shu-Ching	BEC	P	4/30/2020
GU18069045	2018-06-05	2018-10-23	6684213	Yang	Shu-Ching	FAR	F	
GU18069045	2018-06-05	2018-10-25	6684214	Yang	Shu-Ching	REG	F	
GU15096442	2018-10-01	2018-11-30	6784497	YANG	SHU-MIN	REG	P	Passed all 4
GU18099488	2018-09-13	2018-11-14	6765335	YANG	SU	FAR	F	
GU18089323	2018-08-13	2018-11-30	6742267	YANG	TIANHONG	AUD	P	5/31/2020
GU18089323	2018-08-13	2018-11-29	6742268	YANG	TIANHONG	FAR	P	5/31/2020
GU17047904	2018-06-19	2018-10-22	6691212	YANG	XIN	BEC	P	4/30/2020
GU18089377	2018-08-07	2018-10-11	6747102	YANG	YU-JOU	BEC	P	4/30/2020
GU18089377	2018-08-07	2018-10-12	6747103	YANG	YU-JOU	REG	F	
GU18069082	2018-06-13	2018-10-12	6692066	Yang	Zhizhi	AUD	F	
GU18069082	2018-06-13	2018-10-09	6692067	Yang	Zhizhi	BEC	F	
GU18069082	2018-06-13	2018-10-10	6692068	Yang	Zhizhi	FAR	F	
GU18069082	2018-06-13	2018-10-11	6692069	Yang	Zhizhi	REG	F	
GU17088194	2018-07-10	2018-10-04	6711183	YAO	LEXIN	BEC	P	4/30/2020

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Jurisdiction Candidate ID	Application Date	Attendance Date	Candidate Exam Section	Last Name	First Name	Exam Section	P/F	Expires
GU17088194	2018-07-10	2018-10-02	6711184	YAO	LEXIN	FAR	P	4/30/2020
GU17027926	2018-08-28	2018-11-27	6749084	YAO	QINGHE	AUD	P	Passed all 4
GU17027926	2018-08-28	2018-11-28	6749085	YAO	QINGHE	REG	P	Passed all 4
GU18028581	2018-09-28	2018-11-20	6781655	YAO	YINGTONG	FAR	P	5/31/2020
GU18058958	2018-05-10	2018-11-12	6667434	Yasuda	Takuya	AUD	F	
GU18099460	2018-09-14	2018-11-20	6763800	YASUMURO	TAKAYUKI	AUD	F	
GU18069048	2018-09-14	2018-11-03	6762442	Ye	Yuanyuan	REG	P	Passed all 4
GU18089381	2018-08-09	2018-10-23	6749088	YEUNG	KING TO	BEC	F	
GU16107426	2018-07-26	2018-11-27	6726032	YIN	XIAOMING	AUD	P	Passed all 4
GU16107426	2018-07-26	2018-11-28	6726033	YIN	XIAOMING	REG	P	Passed all 4
GU17088176	2018-09-26	2018-11-30	6780102	YOKOTA	IKUKO	FAR	F	
GU18058923	2018-05-02	2018-11-09	6662827	Yokota	Naoki	AUD	F	
GU14025543	2018-07-05	2018-10-01	6722075	YONEYAMA	MAKOTO	REG	P	4/30/2020
GU18038669	2018-05-02	2018-11-07	6660954	You	Yang	BEC	P	5/31/2020
GU17088151	2018-07-17	2018-11-21	6716867	YU	YEN-YU	FAR	F	
GU17088151	2018-07-17	2018-11-20	6716868	YU	YEN-YU	REG	F	
GU18079239	2018-07-18	2018-11-27	6724864	YUAN	HONG	FAR	P	5/31/2020
GU18099477	2018-09-14	2018-11-13	6765305	YUAN	YULU	AUD	F	
GU18099477	2018-09-14	2018-11-14	6765321	YUAN	YULU	BEC	F	
GU18058913	2018-04-27	2018-11-06	6660865	Yuzuriha	Kimio	AUD	F	
GU16097339	2018-10-10	2018-11-10	6796203	ZANG	LIWEI	AUD	F	
GU18048899	2018-04-13	2018-11-02	6657600	Zhai	Guanghui	REG	F	
GU18099517	2018-09-17	2018-11-13	6779110	ZHANG	CHENG	AUD	P	5/31/2020
GU18099517	2018-09-17	2018-11-14	6779117	ZHANG	CHENG	FAR	P	5/31/2020
GU18099516	2018-09-17	2018-11-13	6770164	ZHANG	FAN	AUD	F	
GU18099516	2018-09-17	2018-11-14	6770228	ZHANG	FAN	FAR	F	
GU17098238	2018-07-27	2018-10-07	6726957	ZHANG	JIARONG	BEC	P	4/30/2020
GU17098238	2018-07-27	2018-10-09	6726958	ZHANG	JIARONG	FAR	P	4/30/2020
GU11074335	2018-04-30	2018-11-09	6665914	ZHANG	JIBING	AUD	F	
GU18058910	2018-04-23	2018-10-09	6660858	Zhang	Minzhen	FAR	F	
GU17078105	2018-10-11	2018-11-30	6797944	ZHANG	PEIFAN	AUD	F	
GU17078105	2018-07-18	2018-10-08	6718080	ZHANG	PEIFAN	BEC	P	4/30/2020
GU17078105	2018-05-22	2018-11-20	6674157	ZHANG	PEIFAN	REG	F	
GU17047916	2018-08-20	2018-10-03	6744274	ZHANG	RUI	FAR	P	4/30/2020
GU18099489	2018-09-14	2018-11-13	6765317	ZHANG	TIANLI	AUD	F	
GU18099489	2018-09-14	2018-11-14	6765326	ZHANG	TIANLI	BEC	F	
GU18058986	2018-05-04	2018-11-27	6673282	Zhang	Xinyue	BEC	P	5/31/2020
GU18058986	2018-05-04	2018-11-26	6673283	Zhang	Xinyue	FAR	P	5/31/2020
GU18069137	2018-06-14	2018-11-26	6699590	Zhang	Xuan	BEC	P	5/31/2020

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GU18028600	2018-09-04	2018-10-19	6760671	ZHANG	YING	AUD	P	4/30/2020
GU18059006	2018-05-22	2018-11-06	6676923	Zhang	Ziyue	FAR	P	5/31/2020
GU18099512	2018-09-17	2018-11-13	6769899	ZHAO	CHENXIN	AUD	F	
GU18099512	2018-09-17	2018-11-14	6769978	ZHAO	CHENXIN	FAR	F	
GU17078130	2018-07-03	2018-11-05	6707333	ZHAO	LIANG	AUD	P	Passed all 4
GU16026702	2018-07-13	2018-10-09	6714703	ZHAO	SHU	AUD	P	Passed all 4
GU16026702	2018-07-13	2018-10-08	6714704	ZHAO	SHU	FAR	P	Passed all 4
GU18099511	2018-09-17	2018-11-13	6769897	ZHAO	XINJUE	AUD	F	
GU18099511	2018-09-17	2018-11-15	6770029	ZHAO	XINJUE	REG	F	
GU18058975	2018-05-15	2018-11-30	6673246	Zheng	Yawen	FAR	F	
GU18048858	2018-04-16	2018-10-23	6652040	Zhou	Menglei	BEC	P	4/30/2020
GU18048851	2018-10-08	2018-11-30	6792936	Zhou	Nan	FAR	P	5/31/2020
GU18099431	2018-09-06	2018-10-05	6754182	ZHOU	XIAOYU	BEC	F	
GU18048820	2018-04-09	2018-10-09	6646532	Zhou	Yue	FAR	F	
GU18099510	2018-09-17	2018-11-13	6769678	ZHOU	ZHIYU	BEC	F	
GU18099510	2018-09-17	2018-11-14	6769720	ZHOU	ZHIYU	FAR	F	
GU18048879	2018-04-24	2018-11-24	6656580	Zhou	Zhuoyuan	FAR	F	
GU16087192	2018-04-25	2018-11-08	6656529	ZHOU	ZIWEI	REG	F	
GU18028625	2018-01-30	2018-10-26	6607038	ZHU	QINLING	BEC	P	4/30/2020
GU18099490	2018-09-14	2018-11-13	6765318	ZHU	SHU	AUD	P	5/31/2020
GU18099490	2018-09-14	2018-11-14	6765327	ZHU	SHU	BEC	P	5/31/2020
GU16067041	2018-07-03	2018-10-02	6706952	ZHU	YUE	FAR	P	4/30/2020
GU16067041	2018-07-03	2018-10-04	6706953	ZHU	YUE	REG	F	
GU18048885	2018-04-23	2018-10-12	6656640	Zhuang	Mianmian	AUD	P	4/30/2020
GU18048885	2018-04-23	2018-10-10	6656641	Zhuang	Mianmian	FAR	P	4/30/2020
GU18018457	2018-07-03	2018-10-25	6707355	ZHUO	KANGLAN	REG	P	4/30/2020
GU8089393	2018-08-23	2018-11-21	6749769	ZONG	CHUANQIN	BEC	P	5/31/2020

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of September 17, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
1	Mr. Hesham Alaa Sobhy Ahmed UAE	Initial Certificate Active – Attest	Souq Extra LLC 12/2017 – Present KPMG Lower Gulf LTD 11/2012 – 12/2017	American Univ of Sharjah – BA Univ of N Alabama	100% Audit/Attest Services	Fawzi Aburass New Hampshire	None	Approval
2	Ms. Aisha Abdul Rahman Zakariya Al Kamali UAE	Initial Certificate Active – Attest	Ernst & Young Middle East 9/2014 – Present	American Univ of Sharjah BS	100% Audit/Attest Services	Ashraf Wahid Abu-Sharkh Ohio	None	Approval
3	Ms. Zainab Yusuf Hasan Ali Hasan Almadhi Bahrain	Initial Certificate Active – Attest	KPMG Fakhro 5/2014 – Present	Univ of Bahrain BA Univ of N Alabama	100% Audit/Attest Services	Saeed Jaafar Radhi New Hampshire	None	Approval
4	Mr. Saif Abdulrahman M Almusayib Saudi Arabia	Initial Certificate Active -- Attest	KPMG Al Fozan & Partners 9/2016 – Present	Univ of Northern British Columbia BA	100% Audit/Attest Services	Omar Said Mohamed Ali GU	None	Approval
5	Mr. Ali Mohamed Ali Abdulla Alshakhoori Bahrain	Initial Certificate Active – Attest	KPMG Fakhro 10/2012 - Present	Univ of Bahrain BA Univ of N Alabama	100% Audit/Attest Services	Saeed J Radhi New Hampshire	None	Approval
6	Ms. Vaaruni Dhawan India	Initial Certificate Active – Attest	KPMG 11/2014 – 7/2017 KPMG Global Services 5/2011 – 11/2014	Amity Univ BA The Global Open Univ MA	98.91% Audit/Attest Services 1.09% Mgmt Advisory Services	Nancy Rose California	None	Approval
7	Mr. Mohamed Fathy Mohamed Abdelrahman Elsheikh Saudi Arabia	Initial Certificae Active – Attest	KPMG Alfozan & Partners 01/2016 – Present KPMG Hazem Hassan 02/2015 – 01/2016	Cairo Univ. BA	100% Audit/Attest Services	Omar Said Mohamed Ali Guam	None	Approval
8	Ms. Catherine M I Halteh Palestine	Initial Certificate Active – Attest	Bank of Palestine 5/2017 – Present Deloitte & Touche Middle East 7/2013 – 4/2017	Birzeit Univ BA	60% Audit/Attest Services 20% Financial Services 20% consulting Skills	Ra'ed Eleya Ibrahim Navel Abuelezam GU	None	Approval
9	Ms. Jialin Huang China	Initial Certificate Active – Attest	KPMG 10/2016 - Present	East Tennessee State Univ BBA N China Univ of Tech	20% Accounting 60% Audit/Attest Services 20% Consulting Skills	Chit Wa Mak WA	None	Approval
10	Ms. Teng Ieong China	Reinstatement Active – Attest #1883	SJM S A 7/2012 – Present Galaxy Entertainment 2/2012 – 6/2012 KPMG 10/2009 – 1/2012				Attest License Expired 06/30/2017 CPE Attached	Approval
11	Ms. Danica David Lagman GU	Initial certificate Active – Attest	Deloitte & Touche LLP 8/2017 – Present WDI Guam dba Capriciosa 8/2013 – 1/2017	Univ of Guam BBA	100% Audit/Attest	Lee Vensel GU	None	Approval

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of September 17, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
12	Ms. Jiameng Liang China	Initial Certificate Active – Attest	KPMG Macau 10/2016 - Present	Sun Yat-Sen Univ BA Univ of Melbourne MA	70% Audit/Attest 30% Tax/Tax Advisory Serv	Chit Wa Mak WA	None	Approval
13	Mr. San-Lung Lin New Jersey	Reinstatement Active – Attest #1776	Foremost Group Inc 1/2011 – Present KPMG Taiwan 7/2009 – 12/2010				Attest License Expired 06/30/2017 CPE Attached	Approval
14	Ms. Nancy Madan India	Initial Certificate Active – Attest	Ernst & Young GDS LLP 10/2018 - Present Ernst & Young GDS LLP 7/2014 – 4/2017	Univ of Delhi BA	100% Audit/Attest Ser.	Jeffrey Green GA	None	Approval
15	Ms. Ma Sharena Reodique Qatar	Initial Certificate Active – Attest	Ahmed Tawfik & Co 10/2017 – Present Al Rayyan Hospitality 9/2014 – 5/2017 Mazars Bahrain 5/2012 – 6/2014	Univ of the East BS Acctg	100% Audit/Attest Ser.	Mohab Samy Misallam CO	None	Approval
16	Ms. Lingyan Sun China	Initial Certificate Active – Attest	Zhanghui Certified Tax Agents Co Ltd 10/2010 – 2/2019	Univ of Nottingham BA Dongfang College	20% Accounting Serv 50% Audit/Attest 5% Financial Services 15% Tax/Tax Advisory Serv 5% Consulting Services 5% Mgmt Advisory Services	Xuemei Ren MI	None	Approval
17	Mr. Fahad Ali S. Alhedaithy Saudi Arabia	Initial Certificate Active - Non-Attest	Saudi Aramco 08/2008 – Present	Aston Univ. BA	100% Accounting Services	Sameer Abdulhadi Illinois	None	Approval
18	Ms. Bharti Arora India	Initial Certificate Active - Non-Attest	Ernst & Young GDS India Pvt. Ltd. 07/2015 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Varun Jain Colorado	None	Approval
19	Mr. Yu-Hsi Chin Taiwan	#2264 Non-Attest	Micro-Star Int'l Co. Ltd. 12/2010 – Present Benson Law Firm 11/2007 – 09/2010	Soochow Univ. BA	55% Accounting Services 40% Audit/Attest Services 5% Tax/Tax Advisory Services	Laura Jean Humbert Colorado	Currently Holds Inactive License	Approval
20	Ms. Mudra Ashok Desai Texas	Initial Certificate Active - Non-Attest	Avant Tax 01/2019 – Present India Advantage Securities Pvt. Ltd. 08/2014 – 03/2018	Narsee Monjee Institute of Management MA 01/24/2018 ICAI Univ. of Mumbai	45% Accounting Services 20% Financial Advisory Serv. 15% Tax/Tax Advisory Serv. 20% Consulting Skills	Varun Jain Colorado	None	Approval
21	Mr. Kareem Mohamed Melegi Elhossary Kuwait	Initial Certificate Active - Non-Attest	Kalid & Hazem Mishary, Al Khalid Co. 10/2012 – Present Hazem Elevators 07/2010 – 09/2012	Menofia Univ. BA	75% Accounting Services 25% Financial Advisory Serv.	Ibrahim Elaskary Guam	None	Approval

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of September 17, 2019

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22	Mr.Rishabh Goel India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 08/2017 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher J. Patton Texas	None	Approval
23	Ms. Yixuan Han China	Initial Certificate Active - Non-Attest	KPMG Advisory Ltd. 10/2017 – Present	Univ. of Science & Technology Beijing BA Boston College	50% Financial Advisory Serv. 25% Consulting Skills 25% Mgmt. Advisory Serv.	Yixing Pan New York	None	Approval
24	Ms. Payal Jain India	Initial Certificate Active - Non-Attest	Transunion Cibil Ltd. 07/2018 – Present Kuehne Nagel Pte. Ltd. 09/2016 – 01/2018	Sikkim Manipal Unvi. MBA Hamvati Nandan Bahuguna Garhwal Unvi. BA	100% Accounting Services	Varun Jain Colorado	None	Approval
25	Ms. Liuliu Jia China	Initial Certificate Active - Non-Attest	Beijing Sankuai Zaixian Tech. Co. Ltd. 07/2018 – Present Qufenqi Beijing Tech. Co. Ltd. 05/2016 – 06/2018 Miao Zhen Information Tech. Co. Ltd.	Central Univ. of Finance & Econ. BA Shanghai Univ. of Finance & Econ.	60% Accounting Services 10% Audit/Attest Services 10% Financial Advisory Serv. 10% Tax/Tax Advisory Serv. 5% Consulting Skills 5% Mgmt. Advisory Serv.	Tairan Li Virginia	None	Approval
26	Ms. Ming-Chun Ko Taiwan	#2377 Active - Non-Attest	DuPont Agriscience Co. Ltd. 04/2019 – Present The Chemour Co. Ltd. 01/2015 – 09/2018	Soochow Univ. BBA	60% Accounting Services 20% Audit/Attest Services 20% Tax/Tax Advisory Serv.	Laura Jean Humbert Colorado	Currently Holds Inactive License	Approval
27	Mr. Yogesh Kumar India	Initial Certificate Active - Non-Attest	Deloitte & Touche AERS Pvt. Ltd. 08/2016 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Christopher J Patton Texas	None	Approval
28	Mr. Yuanjie Li China	Initial Certificate Active – Non-Attest	Tax Bureau of Pengjiang Dist. Jianmen City 08/2010 – Present	South China Univ. of Tech. BA Shanghai Lixin Univ. of Commerce	100% Tax/Tax Advisory Serv.	Ting Yang Washington	None	Approval
29	Mr. Tzu-Wen Liao North Carolina	Initial Certificate Active – Non-Attest	Baker Interiors Furniture Co. 07/2017 – Present	National Taiwan Univ. BBA	50% Accounting Services 10% Audit/Attest Services 20% Financial Advisory Serv. 20% Mgmt. Advisory Services	Hau Ou Yang Illionois	None	Approval
30	Mr. Zhi Liu China	Initial Certificate Active – Non-Attest	ZhanJiang MIC Chemenergy Ltd. 11/2013 – Present Shenwan Hongyuan Secuirities 01/2011 – 07/2013	Thompson Rivers Unvi. BBA Dongfang College, Shandong Univ. of Finance & Econ.	30% Accounting Services 20% Financial Advisory Serv. 15% Tax/Tax Advisory Serv. 10% Consulting Services 25% Mgmt. Advisory Serv.	Huiping Zhong Texas	None	Approval

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of September 17, 2019

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31	Mr. Hayata Nakayama Japan	Initial Certificate Active – Non-Attest	NTT Docomo Inc. 04/2012 – Present	The Univ. of Tokyo BA California State Univ. East Bay	100% Accounting Services	Toyoaki Miwa Guam	None	Approval
32	Mr. Nuparth Sahni India	Initial Certificate Active – Non-Attest	MGO India Pvt. Ltd. 11/2018 – Present Ernst & Young GDS Pvt. Ltd. 07/2012 – 08/2017	Univ. of Delhi BA	100% Audit/Attest Services	Jeffery L Green Georgia	None	Approval
33	Mr. Kazuma Saito Japan	Initial Certificate Active – Non-Attest	Nichiigakkan Co., Ltd. 11/2016 – Present	Aoyama Gakuin Univ. BA California State Univ. East Bay	100% Accounting Services	Toyoaki Miwa Guam	None	Approval
34	Mr. Yuqiang Shen China	Initial Certificate Active – Non-Attest	Hangzhou Chenghi Medical Equipment Co. Ltd. 01/2016 – 06/2019	Huazhong Agricultural Univ. BA Zhejiang Univ. DongFang College, Shandong Univ. of Finance & Econ	60% Accounting Services 10% Financial Advisory Serv. 10% Tax/Tax Advisory Serv. 10% Consulting Skills 10% Mgmt. Advisory Services	Huiping Zhong Texas	None	Approval
35	Ms. Yi-Chen Tsai New York	Initial Certificate Active – Non-Attest	Ernst & Young 07/2010 – 12/2018	National Sun Yat-Sen Univ. BBA Ming Dao Univ.	100% Audit/Attest Services	Shengan Hsieh Iowa	None	Approval
36	Ms. Ying Wang China	Initial Certificate Active – Non-Attest	Beijing Chengshi Wanglin Information Tech. Co. Ltd. 08/2017 – Present Beijing Sohu New Media Information Tech. Co. Ltd. 09/2015 – 08/2017 KPMG China 10/2010 – 09/2015	China Agricultural Univ. BA Renmin Univ. of China	60% Accounting Services 20% Financial Advisory Serv. 5% Tax/Tax Advisory Serv. 15% Mgmt. Advisory Serv.	Mo Li Guam	None	Approval
37	Ms. Ao Wu China	Reinstatement #1710 Active – Non-Attest	Fu Feng Consulting 07/2019 – Present Jin Kong Group 2/2019 – 7/2019 A WCloud 4/2018 – 12/2018	Shenyang Jianzhu Univ. BA			Non-Attest License Expired 06/30/2015 CPE Attached	Approval

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of September 17, 2019

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38	Ms. Xiaochun Yang China	Initial Certificate Active – Non-Attest	Chailease Int'l Finance Corp. 04/2018 – Present Chailease Int'l Finance Corp. 02/2011 – 04/2014	Zhogyuan Univ. of Tech. BA China Univ. of Petroleum, Beijing	60% Accounting Services 5% Financial Advisory Serv. 30% Tax/Tax Advisory Serv. 5% Consulting Skills	Tairan Lin Virginia	None	Approval
39	Ms. Xueying Zhang China	Initial Certificate Active – Non-Attest	Zhuhai Cyklop Tech. Co. Ltd. 04/2018 – Present SHV Investing Company Ltd. 11/2015 – 04/2018 Guangxi Fanhua Energy Company Ltd. 11/2011 – 03/2015	Guangdong Univ. of Foreign Studies BA	100% Accounting Services	Li Yao Michigan	None	Approval
40	Ms. Huijuan Zhou China	Initial Certificate Active – Non-Attest	Genpact Information & Tech Co. Ltd. 12/2018 – Present GE Co. Ltd. 06/2016 – 11/2018 Dorel Consulting Co. Ltd. 11/2014 – 05/2016	Univ. of Denver MS Shanghi Lixin Univ. of Accounting & Finance	70% Accounting Services 30% Tax/Tax Advisory Serv.	Zhang Lian Guam	None	Approval
41	Mr. Vignesh Appia-Ramakrishna New Jersey	Initial Certificate Inactive	KPMG LLP 07/2012 – Present	Madurai Kamaraj Univ. Indian Institute of Mgmt Indore BA ICAI			None	Approval
42	Ms. Aarushi Alagh India	Initial Certificate Inactive	Deloitte & Touche AERS Pvt. Ltd. 08/2017 – 04/2019	Univ. of Delhi BA			None	Approval
43	Ms. Bei Bai China	Initial Certificate Inactive	Shanghai Niwadai Internet Finance Information Co. 08/2018 – Present PricewaterhouseCoopers 08/2006 – 08/2018	Shanghai Univ. of Finance & Econ BA Renmin Univ. of China			None	Approval
44	Ms. Pei-Ling Chao Taiwan	Initial Certificate Inactive	Perkin Elmer Taiwan Corp. 07/2016 – 07/2019 EBN Technology Corp. 03/2013 – 01/2016 Dentsply Sirona Taiwan 07/2012 – 03/2013	Ming Chuan Univ. AA Soochow Univ. BBA			None	Approval

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of September 17, 2019

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45	Mr. Shih-Tung Chen Taiwan	Initial Certificate Inactive	KPMG May Huang 12/2018 – 07/2019 Sandra Lin 09/2010 – 12/2017	National Kaosiung Univ. of Applied Sciences AA National Pingtung Univ. BBA			None	Approval
46	Ms. Wei-Chun Chen Guam	Initial Certificate Inactive	Guam Enterprise & Marketing Co. 07/2019 – Present Guam Leadership Academy 07/2019 – Present Hafaloha, Inc. 06/2019 – 07/2019	Univ. of Guam BBA			None	Approval
47	Ms. Chin-Rung Cheng Taiwan	Initial Certificate Inactive	Lai, Yun-Fa 01/2015 – 02/2016	National Chengchi Univ. BA Leiden Univ. MA National Taiwan Univ. MA Law			None	Approval
48	Mr. Po-Hsuan Chiang Taiwan	Initial Certificate Inactive	VTC Electronics Corp. 09/2013 – Present Sentelic Corporation 12/2010 – 09/2013 Transcend Information Inc. 12/2007 – 12/2010	Fujen Catholic Univ. BBA Univ. of Birmingham MS Accounting			None	Approval
49	Mr. Yujie Gong Hawaii	Initial Certificate Inactive	Oceanwide Resort HI LLC 03/2017 – Present Oceanwide Center LLC 08/2015 – 02/2017 Shenyang Oceanwide Real Estate Co. Ltd. 07/2012 – 07/31/2015	Hunan Univ. BA Accounting Dongfang College, Shandong Univ. of Finance & Econ			None	Approval
50	Mr. Gaurav Gupta India	Initial Certificate Inactive	JP Morgan Services Pvt. Ltd. 04/2018 – Present Accenture Solutions Pvt. Ltd. 08/2015 – 04/2018 GE India Industrial Pvt. Ltd. 06/2011 – 08/2015	Univ. of Delhi BA ICAI			None	Approval

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of September 17, 2019

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51	Ms. Jiayin Han China	Initial Certificate Inactive	Mazars Consulting Co. Ltd. 03/2019 – Present Triangle Accounting Inc. 08/2018 – 02/2019	Indiana Univ. BS Accounting			None	Approval
52	Mr. Pao-Yuan Hsiao Taiwan	Initial Certificate Inactive	N/A	National Taiwan Univ. BA			None	Approval
53	Ms. Hsin-Hui Huang Taiwan	Initial Certificate Inactive	Kkday.com Int'l Co. Ltd. 06/2018 – Present Aplix Corp. 2001 – 2001S Deloitte & Touché 1994 – 1997	Providence Univ. BBA Royal Roads Univ. MBA			None	Approval
54	Ms. Riti Jabalia India	Initial Certificate Inactive	AEPN & Associates 04/2018 – Present KPMG GDC Pvt. Ltd. 07/2016 – 03/2018	Univ. of Delhi BA ICAI			None	Approval
55	Ms. Xinyi Kong China	Initial Certificate Inactive	Zhonghui CPAs LLP 10/2017 – 06/2019	Nanjing Audit Univ. BA			None	Approval
56	Ms. Qing Liang China	Initial Certificate Inactive	58.com (NYSE:WUBA) 09/2014 – Present TNT China Inc. 11/2008 – 09-2014	Harbin Industry & Tech. BA Shanghai Univ. of Finance & Econ. China Univ. of Petroleum, Beijing			None	Approval
57	Ms. Bo-Ling Lin Taiwan	Initial Certificate Inactive	Fiona Wang 09/2014 – 08/2018	National Chengchi Univ. BA			None	Approval
58	Ms. Shih-Yu Lin Taiwan	Initial Certificate Inactive	Gigabyte Technology Co. Ltd. 07/2019 – Present Sinopac Securities Corp. 10/2010 – 03/2018	National Dong Hwa Univ. BBA			None	Approval
59	Mr. Jui-Chi Lo Taiwan	Initial Certificate Inactive	N/A	National Taiwan Univ. of Science & Tech. BBA National Cheng Kung Univ.			None	Approval
60	Mr. Yuki Makita Japan	Initial Certificate Inactive	Toshiba Energy Systems & Solutions Corp. 04/2012 – Present	Kobe Univ. BBA Indiana Univ. MBA California State Univ. East Bay			None	Approval

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of September 17, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
61	Mr. Yuta Muto Japan	Initial Certificate Inactive	Chiyoda Corp. 04/2014 – Present	Sophia Univ. BA ESSCA Ecole De Mgmt. California State Univ. East Bay			None	Approval
62	Ms. Sakiko Onishi Japan	Initial Certificate Inactive	Roland DG Corp. 05/2016 – Present Meiji Yasuda Live Ins. Co. 04/2007 – 10/2011	Osaka Univ. BA California State Univ. East Bay			None	Approval
63	Mr. Ryosuke Osaki Japan	Initial Certificate Inactive	N/A	Keio Univ. BA California State Univ. East Bay			None	Approval
64	Ms. Yu Pan Taiwan	Initial Certificate Inactive	N/A	National Chengchi Univ. BS Accounting			None	Approval
65	Ms. Smruthi Raman California	Initial Certificate Inactive	Tempcfo, Inc. 10/2018 – Present Robert Half Int'l 09/2018 – 10/2018 K Force Inc. 06/2018 – 09/2018	Madwai Kamaj Univ. MBA ACCA Techno Global Univ.			None	Approval
66	Mr. Ankur Amit Sanghavi India	Initial Certificate Inactive	P.H. Sanghavi & Co. 09/2015 – 04/2018	Univ. of Mumbai BA ICAI			None	Approval
67	Ms. Ayaka Takasaki Japan	Initial Certificate Inactive	SB Energy Co. 03/2019 JGC Plant Innovations Co. Ltd. 01/2012	Rikkyo Univ. BA California State Univ. East Bay			None	Approval
68	Ms. Undraa Togosbold Mongolia	Initial Certificate Inactive	Int'l Development Law Org. 04/2019 – Present CESO-SACO Mangolia 06/2016 – 03/2018 Huawai Tech. Investment Co. Ltd. 05/2014 – 06/2016	Ritsumeikan Asia Pacific Univ. BBA Virginia Int'l Univ. MBA Univ. of North Alabama			None	Approval
69	Ms. Yanxia Wang Japan	Initial Certificate Inactive	Technosmile Inc. 03/2011 – Present	Shizuoka Sangyo Univ. BA California State Univ. East Bay			None	Approval

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of September 17, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
70	Ms. Yuhong Wei China	Initial Certificate Inactive	Zibo BOC-QZLU Gases Co. 07/2017 – 08/2019	Nanjing Audit Univ. BA			None	Approval
71	Ms. Jiamin Wu China	Initial Certificate Inactive	KPMG Advisory Ltd. 07/2017 – 08/2017	Purdue Univ. BS/MS Accounting			None	Approval
72	Ms. Wanchen Zheng China	Initial Certificate	Luizheng Pharmaceutical Tech 08/2018 – Present Deloitte China 12/2014 – 03/2018	Shanghai Lixin Univ. of Com. BA Beijing Language & Culture Univ.			None	Approval

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Arleen E Gay

From: Dave Sanford [redacted]
Sent: Saturday, August 24, 2019 11:26 AM
To: Arleen Gay
Cc: 'Jessica Reyes'
Subject: FW: NASBA Candidate Care Quarterly Report Q2 2019
Attachments: Candidate Care Quarterly Report Q2 2019 PH.pdf.docx; Candidate Care Quarterly Report Q2 2019 PH.pdf.pdf

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

From: Kathy Love Scales [redacted]
Sent: Saturday, August 24, 2019 1:06 AM
Subject: NASBA Candidate Care Quarterly Report Q2 2019

Good morning,

The Candidate Care Quarterly Report for Q2 2019 is attached.
Make it a great day!

Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmittal.

NASBA

National Association of State Boards of Accountancy

CANDIDATE CARE

QUARTERLY REPORT

April 1, 2019 – June 10, 2019

KATHLEEN LOVE SCALES, CANDIDATE CARE ADVOCATE

Note that the Legislature has taken steps to ensure that any protected personal identifying information has been redacted or excluded in whole or in part in order to protect the privacy of any individual(s) whose information has been included as part of this transmittal.

NASBA'S CANDIDATE CARE CONCERNS

19Q2

April 1-June 10, 2019

Category	19Q2
Pencil & Paper Requests	811
AICPA Test Content	13
Candidate Error	51
Confirmation of Attendance	8
Environment	18
Prometric Scheduling Issues	19
Prometric Site Issues	18
Technical/Software	47
Total	982

NASBA Candidate Care Concerns Table

This report summarizes activities and preparations for the CPA examinations which have taken place in the 2nd quarter of 2019. It also presents concerns expressed by candidates during the testing window.

Paper and Pencils=811

During this testing window the number of candidates making these requests continued to increase. The CBT Administration Committee reviewed this issue and will make recommendations to Prometric and the AICPA on whether to move back to offering paper and pencil to all candidates and eliminate the use of note boards.

AICPA Content=13

In this category, for example, if candidates mention an error in documents provided to answer questions showing conflicting info or if there was no balance sheet or statement of financial position to refer to or if no info instructing to leave blank or add a zero they are advised to direct their inquiry to the AICPA.

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Candidate Error=51
This number reflects candidates with types of issues, such as, but not limited to; an incorrect NTS the day of testing, name not matching primary ID, hitting the "submit" button prematurely, timing out on the introductory screen, not possessing NTS.

Confirmation of Attendance=8
This issue occurs when the testing center cannot print the attendance form at the end of a testing event.

Environment-Force Majeure=18
This category houses environmental issues such as; test center room temperature, construction noise, power failure, fire drill and situations out of the candidate's or testing centers control.

Prometric Scheduling Issues=19
When candidates complain about lack of availability at test centers. Prometric routinely reviews capacity throughout the testing centers and will extend hours as needed.

Prometric Site Issues=18
A couple of examples for this category are complaints of where a candidate is seated in the testing room or check-in process being slow.

Technical/Software=47
Examples of issues in this category are; exam will not launch, computer tools not working properly, exam shutting down or issues with authoritative literature.

Multiple Restarts
Candidates continue to report during their exam the computer crashes multiple times and need to be restarted as well as exam workstation being relocated. They have indicated, this is a disruption in their ability to focus, causes extreme anxiety and resulted in an unfair testing experience. This issue continues to be investigated by Prometric and AICPA. NASBA's Candidate Care Department escalates any candidates who have reported multiple restarts to the weekly meeting of the NASBA, AICPA and Prometric operations team. Any candidate with this issue is offered a free retest. It is important for candidates to contact NASBA's Candidate Care Department to report such difficulties within five days of their testing event, for them to receive the option of retesting.

Tangible Items for Quarter
There is nothing to report in this category for Q2 2019.

As always, we appreciate the opportunity to assist your CPA candidates. If you have any questions or concerns please call 615-880-4252 or Email klove@nasba.org or candidatecare@nasba.org **Kathleen Love Scales, Candidate Care Department, NASBA. SHARE: Facebook/Twitter/linked-In/Email**

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GUAM BOARD OF ACCOUNTANCY

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

(Modified Accrual Basis: updated 9/17/2019 dns)

BUDGET CATEGORY Description	NOTES	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual YTD 8/31/2019	FY2019 Approve Budget
REVENUES SUMMARY							
Exam Application Fees		89,750	120,900	126,450	152,500	144,550	110,00
Guam Computer Test Center Administration Fees		411,320	518,185	444,500	420,560	366,730	450,00
Certification Fees		60,725	100,750	128,100	138,725	145,475	95,00
Individual Licensing Fees		119,425	138,350	173,375	205,700	228,025	170,00
Firm Licensing Fees		5,675	5,450	5,350	5,450	5,775	5,00
Penalties/Miscellaneous Fees/Interest		16,762	12,302	18,320	22,556	26,880	
TOTAL REVENUES		**703,657**	**895,937**	**896,095**	**945,491**	**917,435**	**830,00**
220 Travel		0	0	0	0	0	
230 Contractual							
Administrative Services Contract		290,245	292,273	299,186	304,984	249,063	314,28
Legal Services Contract		0	0	0	0	0	
Copier Services		4,301	5,638	6,572	8,438	6,861	7,50
Education & Testing		0	2,596	0	0	0	20,00
Others (Publications, Dues, etc.)		14,200	14,200	15,544	15,240	15,240	16,00
Web/Database development & maintenance		0	66	0	0	0	15,00
233 Office Space		23,868	23,868	23,868	23,868	21,879	24,00
240 Supplies		11,363	14,426	18,788	19,865	11,789	18,00
250 Small Equipment		1,963	2,384	4,065	5,084	1,364	15,00
290 Miscellaneous							
Bank Charges		6,424	9,391	11,980	14,878	16,087	18,00
Postage		14,322	28,365	33,810	46,998	26,440	32,00
Training		0	5,014	0	0	0	10,00
Notices/Compliance Investigations/Others		2,882	2,672	1,010	610	960	
UOG Endowment Contribution		0	100,000	200,000	400,000	400,000	300,00
363 Telephone Services		0	0	0	0	0	
450 Capitalized Equipment		0	0	0	0	0	
TOTAL EXPENDITURES		**369,567**	**500,893**	**614,823**	**839,965**	**749,683**	**789,78**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		**334,090**	**395,043**	**281,272**	**105,526**	**167,752**	**40,22**
FUND BALANCE:							
Beginning	(1)	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,827,79**
UOG Endowment Contribution Paid (PL 32-191)		(1,000,000)					
Ending		**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,995,543**	**1,868,01**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**521,899**	**644,962**	**954,983**	**1,059,598**	**1,250,331**	
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**	**17,100**	
Accounts Payable		(25,054)	(25,264)	(25,789)	(31,178)	(24,149)	
Net Fund Balance		**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,995,543**	
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**	**805,543**	

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.

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