clerks@guamlegislature.org

From: Speaker's Office <speaker@guamlegislature.org>
Sent: Tuesday, July 28, 2020 2:10 PM
To: Clerks Office
Cc: Rennae Meno
Subject: Messages and Communications
Attachments: Minutes, Agenda, and other attachments for board meeting held on July 16,2020.pdf; Ltr.BdMtg.7-16-20.GO.Spkr.pdf; 7-16-20.GBOA Agenda Pkg.pdf

07-28-20	10:40 AM	07-28-20	Minutes, Agenda, and other attachments for board meeting held on July 16,2020.* CD	Guam Board of Accountancy	35GL-20-2053

Sinseru yan Minagåhet,

Office of the Speaker • Tina Rose Muña Barnes
Committee on Public Accountability, Human Resources & the Guam Buildup

35th Guam Legislature
I Mina'trentai Singko na Liheslaturan Guåhan

Guam Congress Building | 163 Chalan Santo Papa | Hagatna, GU 96910
T: (671) 477-2520/1
speaker@guamlegislature.org

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Gumai pribilehu yan konfedensia este siha na mensåhi. Solo espesiåtmente para hågu ma entensioña pat ma aturisa para unrisibi. Sen prubidu kumu ti un ma aturisa para manribisa, na'setbe, pat mandespåtcha. Yanggen lachi rinisibu-mu nu este na mensåhi , put fabot ago' guatu gi I numa'huyong gi as speaker@guamlegislature.org yan despues destrosa todu siha I kopian mensåhi. Si Yu'os ma'åse'.

clerks@guamlegislature.org

From: Speaker's Office <speaker@guamlegislature.org>
Sent: Wednesday, September 9, 2020 3:53 PM
To: Clerks Office
Cc: Rennae Meno
Subject: Fwd: FW: Guam Board of Accountancy Meeting Agenda Package - July 16, 2020 M&C Clarification for 35GL-20-2053

Buenas and Hafa Adai Clerks,
Attached is the correspondence for Messages and Communications 35GL-20-2053.
Thank you and Hope you have a great day.

Sinseru yan Minagåhet,

Office of the Speaker • Tina Rose Muña Barnes
Committee on Public Accountability, Human Resources & the Guam Buildup

35th Guam Legislature
I Mina'trentai Singko na Liheslaturan Guåhan

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---------- Forwarded message ---------
From: **Arleen E Gay** <boardsec@guamboa.org>
Date: Tue, Sep 8, 2020 at 3:18 PM
Subject: FW: Guam Board of Accountancy Meeting Agenda Package - July 16, 2020
To: <speaker@guamlegislature.org>
Cc: Dave Sanford <daves@stgguam.com>

This is to reaffirm our previous email below. As per our Executive Director, we wish to leave the content as is. Thank you.

Arleen E Gay

boardsec@guamboa.org

Guam Board of Accountancy

(671)647-0813 x 602

From: Arleen E Gay [mailto:boardsec@guamboa.org]
Sent: Tuesday, July 28, 2020 4:55 PM
To: 'speaker@guamlegislature.org' <speaker@guamlegislature.org>
Cc: Dave Sanford <daves@stgguam.com>
Subject: Guam Board of Accountancy Meeting Agenda Package

Dear Madam Speaker,

Per my telephone conversation with Mr. Matthew Makepace of your office this afternoon, please accept this letter as our authorization to post the contents of our Board meeting agenda and meeting materials on your website, as required.

If you have any questions or further concerns, please advise us at your earliest convenience. Thank you.

Arleen Gay

Board Secretary

Arleen E Gay

boardsec@guamboa.org

Guam Board of Accountancy

(671)647-0813 x 602

GUAM
board of accountancy

35GL-20-2053
Speaker Tina Rose Muña Barnes

JUL 2 8 2020
Time 10:40 (X)AM ( )PM
Received By:

July 28, 2020

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 July 16, 2020. (Please note: We did not hold any meetings during the months of March, April, May or June.)

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 July 16, 2020 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

GUAM
board of accountancy

July 28, 2020

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

Dear Governor Leon Guerrero:

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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 July 16, 2020 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

GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – July 16, 2020

AGENDA

Pages

I. CALL TO ORDER

II. APPROVAL OF MINUTES – February 20, 2020 1-5

III. OLD BUSINESS

- TABLED PENDING ADDITIONAL INFORMATION:
  a) Sole Source Procurement/Rule Change Update
  b) New Licensee Reimbursement Policy Update
  c) Complaint: Licensee No. 3317 – Update

- Approval of Prior Board Actions

- GAEF Update

IV. NEW BUSINESS

A. Requests for Approval

- NTS/Credit Extension Requests
  1) Meera Kannan Nair
  2) Baratam Pavan

- Applications for Initial Certification & Licensure

V. GENERAL DISCUSSION/ANNOUNCEMENTS

- Candidate Care Quarterly Report Q4 2019
- OSCPA Annual Report on Oversight
- GCTC Opening – Testing Options
- John Halloran re CPE
- Peer Review – Guam Firms
- Exam Cheating Issue
- (Financials FY 2020 Q3 (Apr, May, June)

VI. ADJOURNMENT

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

MINUTES OF MEETING

February 20, 2020

I. CALL TO ORDER:

The meeting was called to order at 4:08 p.m. by Chairman John Onedera. The Board welcomed NASBA's Ms. Colleen Conrad, Executive Vice President and Chief Operating Officer, and Mr. Randy Jung, Manager, GCTC, to the meeting. The meeting was held in the GBOA Conference Room.

Members Present:	John Onedera, Chairman Todd Smith, Vice Chairman Francis Quinto Baba, Secretary-Treasurer Jennie Chiu, Member Taling Taitano, Member
Also Present:	Colleen Conrad, Exec VP, COO, NASBA Randy Jung, Manager, GCTC, NASBA Dave Sanford, Executive Director Arleen Gay, Board Secretary

II. APPROVAL OF MINUTES:

Motion was made by Taling Taitano and seconded by Francis Quinto Baba to approve the Board minutes of January 16, 2020. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

- **Sole Source Procurement/Rule Change Update:** Executive Director Dave Sanford updated the members present on the status of Bill 271-35 and the Public Hearing held on February 6, 2020. Bill 271-35 is the Act introduced by Senator Joe S. San Agustin to adopt the amendments of the Guam Board of Accountancy Administrative Rules and Regulation relative to fees, pursuant to the Administrative Adjudication Law. This would increase the CPA examination fees to $200 to apply initially for the exam and $100 to apply for a re-exam. Public Hearing was held on February 6, with Dave Sanford testifying before Senator San Agustin. No other members of Senator San Agustin's Committee were present, with Dave Sanford being the only person testifying. Dave Sanford told the members that we were now awaiting the Bill to come out of Committee and be passed by the Legislature and

approved by the Governor. It was hoped that this would happen within the next month. As soon as the Bill becomes law, Dave Sanford told the members that he would then go to the Attorney General and request that our request for approval of the contract between NASBA and GBOA be approved since the fee change had become law. Our request for contract approval has been with the Attorney General's Office for nearly a year now with no response despite numerous follow-ups.

Dave Sanford told the members of his recent meeting with Public Auditor B. J. Cruz and how he had explained to him the situation the Board had with the Attorney General's Office. B. J. Cruz did make a suggestion that the Board hire their own attorney to handle the Board's legal matters with the Attorney General's Office, along with the handling of any other government-related matters. He said did not see an issue with his suggestion. Dave Sanford said that before an RFP was put out to hire an attorney, he would first contact the Attorney General and advise him of their plan to hire and see whether he might reassign another attorney to our Board as the present attorney assigned to our Board did not seem to responding to our contract approval request.

Dave Sanford also spoke to B. J. Cruz regarding whether legislative appropriations to make contributions to the UOG Endowment Fund were necessary. B. J. Cruz replied that he was not sure, thus the need to have our own attorney. Dave Sanford also said that he would email Attorney Karl Espaldon and pose the same questions that he had to B. J. Cruz and while it was felt that no response would be had, at least it would be noted that the attempt had been made.

- **GAEF Update:** The Raymond James Account Summary Report indicated that the period as of the end of December 2019 through January 31, 2020, for the Endowment Fund contribution was at $2.7M and as of February 18, 2020, the ending balance was at $2,772,975. A $300,000 contribution to the Fund was made recently and another $400,000 for FY 2021 has been budgeted. Dave Sanford told the members that with inception to date at a 6% return, the GBOA/UOG Fund appeared to be doing pretty well.

  Some discussion was had on Dr. Noguchi's visit to Guam this month, his expenses being reimbursed by the GBOA/UOG Fund, and the four-hour CPE presentation he would be conducting, with a two-hour presentation on ethics. Dave Sanford said that this was available for CPAs to attend at no cost. He also said Professor Ruben Davila of USC was still interested in coming to teach at UOG for the summer session under the Visiting Professor Program. Dean Annette Santos of UOG is to follow-up with the Professor.

  It was noted that the house at Dean's Circle which was suggested by Randy Weigand of UOG to be purchased for the Visiting Professor Program, and discussed at the last Board meeting, was actually recently purchased by the UOG. The Board had agreed at the last meeting that the location and maintenance of such was not feasible for the

Visiting Professor Program and so the Board was not interested in the purchase. UOG was hoping that half of the purchase price could be shared by the GBOA/UOG Fund. The Board agreed that this was not an option.

- **New Licensee Reimbursement Policy Update:** The Policy is being finalized and Dave Sanford hoped to have everything completed by the following week.

IV. NEW BUSINESS:

- **Requests for Approval:**

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

    - **Mr. Sandeep Mehta –** Mr. Mehta is requesting an NTS extension for Far and Reg, both which expire on March 25, 2020. He is requesting a six-month extension, his reason being that he is experiencing sciatica with severe back pain. His doctor's note indicated that Mr. Mehta would require complete bed rest for approximately two months. It was agreed by the members to approve Mr. Mehta's request until June.

    - **Ms. Mugdha Subhashchandra Tulaskar –** This is Ms. Tulaskar's second request due to the same medical reason. She was previously granted an extension for Aud and Far which was extended to June 2019. She is now requesting for an extension of Bec and Reg, both expiring on February 11, 2020. Attached were her doctor's notes. It was agreed by the Board members to approve her request until June 2020, and any other requests after, would not be granted.

    - **Requests Due to Coronavirus Outbreak:** There were fourteen requests for NTS or Credit extensions before the Board for approval, all due to the Coronavirus outbreak and the ban on travel. It was agreed by the members to approve all for a period of two months or one window. Dave Sanford said that the list would be forwarded to NASBA. Both Dave Sanford and Colleen Conrad said that they would be checking the candidates' residency before approving. Randy Jung told the members that there had not been much of a decrease in candidates testing and that from January 24 to February 10, 2020, there had been a total of 613 confirmed reservations as of today's meeting. He said he would begin tracking this information to see if there will be any significant impact and he would share his findings with the Board.

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

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **International Candidates to Test in Europe:** Effective February 1, 2020, International testing will begin in England, Scotland, Ireland and Germany. There will be no residency or citizenship requirement and all CPA exam candidates will be able to test in Europe in the same manner as they would in the U.S. Both Dave Sanford and Colleen Conrad explained to the members how this would affect all candidates and allow anyone to test at these testing centers. Dave Sanford said that he did not feel this would affect Guam.

- **NASBA Communications Quarterly Bundle/Focus Questions:** The NASBA Quarterly Communications report for Jan 2020 covered highlights of the NASBA Board of Directors' meetings held in October 2019 and January 2020 and included the Focus Questions due in April and the focus question responses from previous survey. Both Dave Sanford and Colleen Conrad went over the highlights of the report with the Board members present, with Ms. Conrad giving more in depth on topics and reports from the various committees discussed at the meetings. The Board was in agreement to the Executive Director's responses to the focus questions due April.

- **Complaint: Licensee No. 3317:** A complaint had been received about a person who is a Guam CPA, U.S. citizen and residing in India. The complainant requested to be anonymous but did fill out a complaint form. The complaint included falsification on audit reports, sexting, and harassment and included pictures. Dave Sanford told the members that he would have to do some research to figure out how to address this complaint. It was agreed that first it should be figured out what exactly was going on and if the complaint was legitimate. It was suggested that an investigator be hired to find out more information. Rodney Kling was suggested to do the investigation as he had previously done an investigation for the Board. Dave Sanford was to look further into the matter and would report back to the Board.

Also discussed:

- The Financial Statement for the month of January FY 2020 was presented to the Board members for their review and approval, along with a graph of GCTC paid events. Dave Sanford told the members that we were on still on track and that basically with the outsourcing, our total revenues might fall about $100,000 short of what was originally budgeted because the original budget was done before the anticipated outsourcing. But he said we were still to the good partly because the Administrative Services contract had been reduced. He said we would probably end up with approximately $30,000 in excess revenue and probably more, overall.

- Dave Sanford announced that he would be attending the NASBA Executive Directors' meeting in March and the Western Regional meeting in June in Colorado Springs. He asked that any members interested in attending the Regional meeting to let him know.

VI. ADJOURNMENT:

The Chairman and Board members thanked Randy Jung and Colleen Conrad for joining today's meeting and for their input. There being no further discussion, motion was made by Todd Smith and seconded by Francis Quinto Baba to adjourn the meeting at 5:35 p.m. The motion carried.

Respectfully submitted:

Arleen E. Gay
Recording Secretary

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
1	Ms. Sabine Abdallah Lebanon	Initial Certificate Active – Attest	KPMG PCC 11/2015 – Present	Holy Spirit Univ. of Kaslik BBA General Director of Education	98% Audit/Attest Services 2% Fin. Advisory Services	Wissam H Safwan NH	None	Approval
2	Mr. Ali Abbas Abdulla Maki Ahmed Bahrain	Initial Certificate Active – Attest	Deloitte & Touché ME 02/2016 - Present	Univ. of Bahrain BS Univ. of North Alabama	5% Accounting Services 90% Audit/Attest Services 5% Tax/Tax Advisory Serv.	Mohamad Rushdi Kikhia ME	None	Approval
3	Ms. Khadija Mohamed Ali Abdulredha Albaharna Bahrain	Initial Certificate Active – Attest	KPMG – Fakhro 09/2016 – Present	Kuwait Univ. BS Accounting Univ. of North Alabama	100% Audit/Attest Services	Saeed Jaafar Radhi NH	None	Approval
4	Ms. Shen-Ping Chang Taiwan	Certificate #3393 Active – Attest	Deloitte – Taiwan 10/2019 – Present Lion Travel Co., Ltd. 03/2017 – 03/2019 Deloitte – China 09/2014 – 09/2016	Soochow Univ. BBA	90% Audit/Attest Services 10% Tax/Tax Advisory Serv.	Sheau-Chi Wang FL	Inactive #3393	Approval
5	Mr. Chih-Chi Chen China	Certificate #1611 Reinstatement Active – Attest	Deloitte – Touché Financial Advisory 03/2012 – Present				Attest #1161	Approval
6	Ms. Manjiri Anil Daptari California	Initial Certificate Active – Attest	The Siefried Group 05/2019 – Present Grant Thornton LLP 10/2017 – 04/2019 Grant Thornton Shared Services Pvt. Ltd. 05/2014 – 10/2017	Univ. of Pune BA ICAI	100% Audit/Attest Services	Prasad Dhulipalla AZ	None	Approval
7	Mr. Thiago Dos Santos Valente Brazil	Initial Certificate Active – Attest	Danaher Corporation 05/2018 – Present PricewaterhouseCoopers 04/2008 – 05/2018	Trevisan Escola Superior de Negocios BA	100% Audit/Attest Services	Daryl Walker CA	None	Approval
8	Mr. Hisham Taher Mohamed Eid Egypt	Certificate #4125 Active – Attest	Ernst & Young Egypt 04/2019 – Present Mazars Mostafa Shawki & Co. 09/2006 – 03/2019	Cairo Univ. BA	100% Audit/Attest Services	Essam Awaad Mohamed Elsaid GU	Inactive #4125	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
9	Mr. Saif Nabeel Michail Elghishan Jordan	Initial Certificate Active – Attest	Ernst & Young 01/2020 – Present PricewaterhouseCoopers 09/2015 – 12/2019	Univ. of Jordan BA	3% Accounting Services 85% Audit/Attest Services 3% Fin. Advisory Services 3% Tax/Tax Advisory Serv. 3% Consulting Skills 3% Mgmt. Advisory Serv.	Hazem Mazen Halasa NH	None	Approval
10	Mr. Sami Samir Hassane United Arab Emirates	Initial Certificate Active – Attest	PricewaterhouseCoopers 09/2016 – Present	Concordia Univ. BA	100% Audit/Attest Services	Shireen Hussein Sakr NH	None	Approval
11	Ms. Shuting Huang China	Initial Certificate Active – Attest	Ernst & Young LLP 09/2017 – Present PricewaterhouseCoopers 10/2014 – 09/2017	Shanghai Univ. BBA; MS Central Univ. of Finance & Economics	100% Audit/Attest Services	Yuan Li CA	None	Approval
12	Ms. Ahmad Mohamad Ismail Kuwait	Initial Certificate Active – Attest	Grant Thornton Al Qatami, Al Aiban & Partners 04/2017 – 03/2020 RSM Kuwait 01/2014 – 03/2017	Gulf Univ. for Science & Technology BBA Univ. of North Alabama	95% Audit/Attest Services 5% Tax/Tax Adivsory Serv.	Mohammad H A Altuhol NH	None	Approval
13	Ms. Hsiao-Yin Lee Illinois	Initial Certificate Active – Attest	Marmon Holdings, Inc. 07/2020 – Present Deloitte Touché Tohmatsu Ltd. 09/2014 – 09/2018	National Taiwan Univ. BBA	80% Audit/Attest Services 20% Tax/Tax Advisory Serv.	Sheau-Chi Wang FL	None	Approval
14	Mr. Kevon Octavius McIntosh Jamaica	Initial Certificate Active – Attest	KPMG 09/2016 – Present Gateway Co-Operative Credit Union Ltd.	Univ. of the West Indies BS Caribbean Advanced Proficiency Examination	100% Audit/Attest Services	Farhan Alam Jarwar MT	None	Approval
15	Ms. Asako Morikawa Japan	Certificate #1551 Active – Attest	PricewaterhouseCoopers 10/2015 – Present Accounting Outsourcing Tohmatsu Co.	Guilford College BA California State Univ., East Bay	98% Audit/Attest Services 2% Financial Advisory Serv.	Masahiko Hosoya WA	Inactive #1551	Approval
16	Mr. Awni Bhazi Bilal Nouh Jordan	Initial Certificate Active – Attest	Attarat Operation & Maintenance Co. 12/2019 – Present PricewaterhouseCoopers 10/2017 – 12/2019	Princess Sumaya Univ. for Technology BS Isra Univ.	100% Audit/Attest Services	Basmah Alsadder NH	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
17	Ms. Jenny Marie de Guzman Roque New York	Certificate #2505 Reinstatement Active – Attest	Grant Thornton LLP 07/2017 – Present Mitchell & Titus LLP 09/2012 – 06/2017				Attest #2505	Approval
18	Ms. Gerlie Cuenco Serrano Guam	Certificate #2430 Active – Attest	Personal Finance Center 03/07/2019 – Present Ernst & Young LLP 01/2014 – 01/2018	Univ. of Guam BBA	100% Audit/Attest Services	John Onedera GU	Inactive #2430	Approval
19	Mr. Haozheng Wang Virginia	Initial Certificate Active – Attest	Ernst & Young 09/2018 – Present	Univ. of International Relations BA George Washington Univ. MS Accounting	100% Audit/Attest Services	Mengyao Lu VA	None	Approval
20	Ms. Ming Xu United Arab Emirates	Initial Certificate Active – Attest	PricewaterhouseCoopers 04/2018 – Present KPMG Lower Gulf 10/2016 – 03/2018	Univ. of Nottingham, Ningbo BS Univ. of Connecticut	100% Audit/Attest Services	Elie Khazen NH	None	Approval
21	Mr. Minoru Yamamoto Japan	Initial Certificate Active – Attest	Ernst & Young 04/2018 – Present Sumitomo Mitsui Trust Bank 04/2011 – 03/2018	Keio Univ. BA California State Univ.; East Bay	100% Audit/Attest Services	Tomohiro Hazama WA	None	Approval
22	Ms. Yuting Yang China	Initial Certificate Active – Attest	Ernst & Young LLP 10/2018 – Present	Nanjing Audit Univ. BA Accounting	100% Audit/Attest Services	Xin Li GU	None	Approval
23	Mr. Amr Mohamed Said Ali Abouelela Saudi Arabia	Initial Certificate Active – Non-Attest	Saudi Electricity Co. 06/2019 – Present e-Finance 02/2018 – 04/2019	Menoufia Univ. BA Hochschule Offenburg Univ. of Applied Sciences MBA	20% Audit/Attest Services 50% Consulting Skills 30% Mgmt. Advisory Serv.	Mohab Samy Misallam CO	None	Approval
24	Mr. Ali Baqer Mahfoodh Ahmed Alhaddar Bahrain	Initial Certificate Active – Non-Attest	Central Bank of Bahrain 01/2018 – Present The Coca-Cola Bottling Co. 03/2017 – 10/2017 Grant Thornton 01/2013 – 02/2016	Univ. of Bahrain BS Univ. of North Alabama	100% Audit/Attest Services	Ali Abbas Abdulla NH	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
25	Mr. Janardhan Palepally Chandra Shekar India	Initial Certificate Active – Non-Attest	Dentsu Aegis Network India Pvt. Ltd. 01/2020 – Present EntelyGlobal Solutions Pvt. Ltd. (Startup India) 01/2018 – 12/2019 Pierian Services Pvt. Ltd. 06/2017 – 12/2017	Bangalore Univ. ICAI BA	40% Accounting Services 20% Fin. Advisory Services 20% Consulting Skills 20% Mgmt. Advisory Serv.	Bert Anthony Wilson CO	None	Approval
26	Ms. Ting-Chuan Chang Taiwan	Certificate #2537 Active – Non-Attest	Deloitte Touché Tohmatsu CPA LLP 11/2013 – Present	Soochow Univ. BBA	100% Accounting Services	Chinghao Yu IL	Inactive #2537	Approval
27	Ms. Neha Chawla New Jersey	Initial Certificate Active – Non-Attest	Ernst & Young 07/2018 – Present KPMG 09/2015 – 12/2017 SS Kothari Mehta & Co. 10/2010 -03/2014	Kurukshetra Univ. BA ICAI MA	100% Consulting Skills	Alejandro Garcia NJ	None	Approval
28	Ms. Chin-Rung Cheng Taiwan	Certificate #4619 Active – Non-Attest	Deloitte 01/2015 – 02/2017	National Chengchi Univ. BA Leiden Univ. MS	50% Tax/Tax Advisory Serv. 50% Consulting Skills	Sheau-Chi Wang FL	Inactive #4619	Approval
29	Mr. Hsuan-Lung Cheng Taiwan	Certificate #4230 Active – Non-Attest	Apex Medical Corp 12/2019 – Present Diodes Incorporated 01/2010 – 02/2017	Fujin Catholic Univ. BBA	50% Accounting Services 20% Audit/Attest Services 30% Tax/Tax Advisory Serv.	Yue Xu GU	Inactive #4230	Approval
30	Mr. Moustafa Ahmed Mohamed Mahmoud Elgebaly Kuwait	Initial Certificate Active – Non-Attest	Compass Advisory (Self) 06/2019 – Present KPMG 05/2016 – 05/2019	Port Said Univ. BA	80% Accounting Services 20% Audit/Attest Services	Laura Jean Humbert CO	None	Approval
31	Ms. Lianxiang Fan China	Initial Certificate Active – Non-Attest	Danisco Co., Ltd. 02/2012 – Present	Jilin Agricultural Univ. Changchun Sci-Tech Univ. BA	100% Accounting Services	Shuai Ding GU	None	Approval
32	Ms. Nandini Garg Texas	Certificate #2765 Active – Non-Attest	Randy Walker & Co, CPA 01/2015 – 02/2016	Dr. B.R. Ambedkar Univ. BA, MBA Accounting	19% Accounting Services 81% Tax/Tax Advisory Serv.	Randy Lee Walker TX	Inactive #2765	Approval
33	Mr. Andrey Damian Glispie Florida	Initial Certificate Active – Non-Attest	Decktight Roofing Services Inc. 08/2014 – Present	Florida International Univ. BA Accounting	60% Accounting Services 30% Audit/Attest Services 10% Tax/Tax Advisory Serv.	Laura Jean Humbert CO	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
34	Mr. Sameh Mohamed Roshdy Badawy Ibrahim Haggag New York	Initial Certificate Active – Non-Attest	Kuwait Cement Co. KPSC 11/2014 – Present Deloitte & Touché 10/2009 – 11/2014	Ain Shams Univ. BA	100% Accounting Services	Tarek Marwan Albarazi GU	None	Approval
35	Mr. Mohamed Baqer Abdulshaheed Ebrahim Mulla Hasan Bahrain	Initial Certificate Active – Non-Attest	Bahrain Airport Services Co. 05/2019 – Present KPMG 03/2017 – 04/2019	Univ. of Bahrain BS Univ. of North Alabama	100% Audit/Attest Services	Ali Abdulmahdi Aljabori GU	None	Approval
36	Mr. Jayesh Jain India	Initial Certificate Active – Non-Attest	Makewell Constructions 11/2017 – 02/2020	Mohan Lala Sukhadia Univ. BA ICAI	100% Audit/Attest Services	Varun Jain CO	None	Approval
37	Ms. Lavina Jain India	Initial Certificate Active – Non-Attest	Deloitte & Touché AERS Pvt. Ltd. 08/2016 – Present	Univ. of Delhi MA	100% Audit/Attest Services	Christopher Patton TX	None	Approval
38	Ms. Mi Suk Jeon Korea	Certificate #952 Active – Non-Attest	Deloitte Anjin LLC 11/2000 – Present	Kyungnam Univ. BA Myongji Univ.	35% Accounting Services 5% Fin. Advisory Services 45% Tax/Tax Advisory Serv. 10% Consulting Skills 5% Mgmt. Advisory Serv.	Scott Glenn Oleson TX	Inactive #952	Approval
39	Ms. Hileri Devang Jhaveri India	Initial Certificate Active – Non-Attest	Citrin Cooperman India LLP 01/2018 – 10/2019	Ahmedabad Univ. BA Gujarat Univ. MA ICAI	45% Accounting Services 23% Audit/Attest Services 32% Tax/Tax Advisory Serv.	Jigar P Shah CO	None	Approval
40	Ms. Harleen Kaur India	Certificate #2709 Reinstatement Active – Non-Attest	Deloitte & Touché LLP 08/2011 – Present				Non-Attest #2709	Approval
41	Ms. Armitpreet Kaur United Arab Emirates	Initial Certificate Active – Non-Attest	MCA Management Consultants 09/2017 – Present Alchemist Hospitals Ltd. 07/2014 – 09/2015	Panjab Univ. Institute of Company Secretaries of India BA	80% Accounting Services 10% Tax/Tax Advisory Serv. 10% Mgmt. Advisory Serv.	Pinayur Kirshna Murthy CO	None	Approval
42	Ms. Ranjit Kumar India	Initial Certificate Active – Non-Attest	DXC Technology 03/2017 – Present	Panjab Univ. Amity Univ. BA	100% Accounting Services	Varun Jain CO	None	Approval
43	Ms. Lixia Liu Texas	Initial Certificate Active – Non-Attest	Danaher Mgmt. Co., Ltd. 09/2016 – 10/2019 PricewaterhouseCoopers 06/2015 – 08/2016	Fudan Univ. BA Shanghai Lixin Univ. of Accounting & Finance	100% Audit/Attest Services	Yuan Zhang NH	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
44	Ms. Bhagyasri Lunawat India	Initial Certificate Active – Non-Attest	Grant Thornton 06/2019 – Present State Street Corporations Services 05/2018 – 05/2019 Deloitte AERS 10/2017 – 05/2018	Mount Carmel College BBA Eastfield College	100% Audit/Attest Services	Prasad Dhulipalla AZ	None	Approval
45	Mr. Naveed Majeed Pakistan	Initial Certificate Active – Non-Attest	MCB Bank Ltd. 11/2018 – Present Deloitte & Touché 01/2015 – 05/2018	ICAP BA	90% Audit/Attest Services 10% Fin. Advisory Services	Ali Sami Aljaziri WA	None	Approval
46	Ms. Minako Mizumoto Japan	Certificate #2597 Active – Non-Attest	AP Outsourcing Ltd. 10/2005 – Current	Jiyugaoka Sanno College AA Hosei Univ. BA California State Univ.; East Bay	50% Accounting Services 10% Audit/Attest Services 20% Fin. Advisory Services 10% Tax/Tax Advisory Serv. 10% Consulting Skills	Hirokazu Sasaki WA	Inactive #2597	Approval
47	Ms. Kazuya Murakawa Japan	Initial Certificate Active – Non-Attest	Kashiwa City Hall 04/2017 – Present Shinsei Bank Ltd. 04/2015 – 03/2017	Doshisha Univ. BA California State Univ.; East Bay	100% Tax/Tax Advisory Serv.	Toyoaki Miwa GU	None	Approval
48	Ms. Yi Ke Russin Wisconsin	Initial Certificate Active – Non-Attest	3B Scientific Corporation 1/2015 – 02/2018	Zhongnan Univ. of Economics & Law BA	100% Accounting Services	Lijuan Qin WA	None	Approval
49	Ms. Marites Venzon Schwab Guam	Initial Certificate Active – Non-Attest	Bishop Baumgartner Memorial Catholic School 06/2019 – Present Archdiocese of Agana 03/2018 – 06/2018	Univ. of Guam BBA Accounting	100% Accounting Services	Josephine Villanueva GU	None	Approval
50	Mr. Vivek Jatin Shah Australia	Initial Certificate Active – Non-Attest	Valdr Tradecom Pvt. Ltd. 01/2018 – Present	The Maharaja Sayajirao Univ. of Baroda ICAI BA	100% Accounting Services	Varun Jain CO	None	Approval
51	Mr. Kazuma Takeda Japan	Initial Certificate Active – Non-Attest	Hitachi Industrial Equipment Systems Co., Ltd. 04/2012 – Present	Niigata Univ. BA California State Univ.; East Bay	75% Accounting Services 25% Audit/Attest Services	Toyoaki Miwa GU	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
52	Mr. Wataru Tanioka Japan	Initial Certificate Active – Non-Attest	Toho Audit Corporation 07/2017 – Present	Meiji Univ. BBA California State Univ.,; East Bay	100% Audit/Attest Services	Toyoaki Miwa GU	None	Approval
53	Ms. Kae Torii Japan	Initial Certificate Active – Non-Attest	Torii Consulting Inc. 10/2015 – Present Caterpillar Japan Inc. 04/2012 – 07/2015	Chiba Univ. BA; MS California State Univ.; East Bay	85% Accounting Services 5% Fin. Advisory Services 5% Consulting Skills 5% Mgmt. Advisory Serv.	Toyoaki Miwa GU	None	Approval
54	Ms. Yi Ting Wei Illinois	Initial Certificate Active – Non-Attest	Cleo Communications Inc.	National Taiwan Univ. BBA Univ. of Illinois at Urbana-Champaign MS Accounting	90% Accounting Services 10% Tax/Tax Advisory Serv.	Thawer Asif Datoo IL	None	Approval
55	Ms. Meng Xu China	Certificate #3284 Active – Non-Attest	Igola Travel Services Consultant Co. Ltd. 04/2016 – Present Guangdong Mingjian Judicial Authentication Institute 03/2008 – 03/2016	Univ. of International Business & Economics BA Shanghai Univ. of Finance & Economics	40% Accounting Services 20% Fin. Advisory Services 30% Tax/Tax Advisory Serv. 10% Mgmt. Advisory Serv.	Qiong Zhang GU	None	Approval
56	Mr. Faisal Abdullah S Aldawoud Saudi Arabia	Initial Certificate Inactive	General Authority of Zakat & Taxes 04/2018 – Present General Organization for Social Insurance 10/2014 – 04/2018	Plymouth State Univ. BS Accounting			None	Approval
57	Mr. Muawia Hakam Ibrahim Alhadrab Saudi Arabia	Initial Certificate Inactive	KPMG 07/2018 – Present Ernst & Young 01/2014 – 07/2018	Yarmouk Univ. BA			None	Approval
58	Mr. Bader Ibrahim Mohammad Alhasnawi Saudi Arabia	Initial Certificate Inactive	KPMG 08/2019 – Present Deloitte & Touché 07/2018 – 07/2019 Ernst & Young 10/2012 – 01/2015	American Univ. of Beirut BBA Univ. of Jordan Univ. of Arizona Univ. of North Alabama			None	Approval
59	Ms. Xiaobai Bai China	Initial Certificate Inactive	KPMG 04/2015 – Present PricewaterhouseCoopers 10/2011 – 08/2014	Southwestern Univ. of Finance & Economics BA Accounting Dongfeng College			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
60	Mr. Ibarhim Rashed M Bin Mibrad Saudi Arabia	Initial Certificate Inactive	Prince Sattam Bin Abdull-Aziz Univ. 11/2011 – Present	Al-Iman Muhammad Ibn Saud Islamic BA Accounting Univ. of Southampton MS			None	Approval
61	Ms. Chih-Hsin Chen Taiwan	Initial Certificate Inactive	None	National Taiwan Univ. BBA			None	Approval
62	Ms. Si-Ciao Chen Taiwan	Initial Certificate Inactive	Light Polymers Ltd. 07/2019 – Present Ansett Aviation Asia 12/2015 – 10/2018	Chung Yuan Christian Univ. BBA			None	Approval
63	Mr. Ting-Wei Chu Taiwan	Initial Certificate Inactive	BMW China Automotive Trading Ltd. 10/2019 – 01/2020 Deloitte Taiwan 07/2018	National Taipei Univ. BBA			None	Approval
64	Mr. Yun-Da Chu Taiwan	Initial Certificate Inactive	PricewaterhouseCoopers 09/2017 – Present	National Cheng Kung Univ. BA; MS			None	Approval
65	Mr. Masayuki Chujo Switzerland	Initial Certificate Inactive	JCB Co., Ltd. 04/1994 – 05/2017	Sophia Univ. BA California State Univ.; East Bay			None	Approval
66	Mr. Lin-Chieh Huang Taiwan	Initial Certificate Inactive	PricewaterhouseCoopers 09/2019 – Present	National Chengchi Univ. BA			None	Approval
67	Mr. Po-Han Huang Taiwan	Initial Certificate Inactive	Deloitte 09/2011 – 09/2016 11/2018 – 09/2019 Chunghwa Telecom Co., Ltd. 10/2016 – 07/2017	National Central Univ. BBA			None	Approval
68	Ms. Tsan-Yi Huang Taiwan	Initial Certificate Inactive	PricewaterhouseCoopers 11/2018 – 11/2019	National Chengchi Univ. BS			None	Approval
69	Ms. Chieh-Ling Kan Taiwan	Initial Certificate Inactive	Ecolab Taipei 11/2014 – 05/2018 Liz Fung Taiwan 10/2016 – 11/2017	Univ. of Tennessee at Martin BSBA Accounting			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
70	Ms. Yen-Ying Lee Taiwan	Initial Certificate Inactive	PricewaterhouseCoopers 09/2014 – 06/2019	Soochow Univ. BBA National Cheng Kung Univ. MBA			None	Approval
71	Ms. Pei-Ju Liao Taiwan	Initial Certificate Inactive	PricewaterhouseCoopers 09/2019 – Present	National Chengchi Univ. BS Accounting			None	Approval
72	Mr. Yuan-Yang Liu Taiwan	Initial Certificate Inactive	None	National Chengchi Univ. BBA			None	Approval
73	Ms. Yusi Luo Pennsylvania	Initial Certificate Inactive	None	Capital Univ. of Economics BBA Drexel Univ.			None	Approval
74	Mr. Yanyan Ma China	Initial Certificate Inactive	China Tianlun Gas Holdings Ltd. 07/2014 – 09/2017	Univ. of Economics & Law BS Accounting Jinan Univ. MS Accounting			None	Approval
75	Mr. Ting-Jen Nian Taiwan	Initial Certificate Inactive	KPMG 12/2019 – Current	National Taiwan Univ. BBA			None	Approval
76	Mr. Karim Diaa Youssef Ezzeldin Omar Iraq	Initial Certificate Inactive	Abu Dhabi Islamic Bank 07/2010 – Present	Cairo Univ. BA			None	Approval
77	Mr. Kenji Omi Belgium	Initial Certificate Inactive	World Customs Organization 07/2018 – Present Ministry of Finance 07/2014 – 06/2018	Waseda Univ. BA Cornell Univ. MPA California State Univ.; East Bay			None	Approval
78	Mr. Tsubasa Sato Japan	Initial Certificate Inactive	Yoyogi Kobetsushidou Gakuin 03/2016 – 12/2019	Meiji Univ. California State Univ.; East Bay BA			None	Approval
79	Mr. Neeraj Sureshchandra Shahji Qatar	Certificate #2383 Inactive	QELP Services QFZ LLC 01/2020 – Present Qatar Project Mgmt. 06/2015 – 11/2019	Univ. of Mumbai BA Univ. of Illinois at Urbana-Champaign			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
80	Ms. Momoko Tokita Japan	Initial Certificate Inactive	Tokio Marine Nichido Fire Insurance Co., Ltd. 04/2010 – 04/2017	Keio Univ. BA California State Univ.; East Bay			None	Approval
81	Mr. Wen-Hua Tsai Taiwan	Initial Certificate Inactive	J.P. Morgan Chase 08/2018 – Present	National Taiwan Univ. BBA			None	Approval
82	Ms. Hsin-Tzu Tseng Taiwan	Initial Certificate Inactive	Deloitte 10/2019 – Present	National Taiwan Univ. BBA			None	Approval
83	Mr. Yasuhiro Tsukada Japan	Initial Certificate Inactive	Kaneka Corporation 04/2004 – Present	Sophia Univ. BS; MS California State Univ.; East Bay			None	Approval
84	Ms. Yi-Ju Wong Taiwan	Initial Certificate Inactive	EPSON Taiwan Technology & Trading Ltd. 06/2018 – Present Welcome Taiwan Co. Ltd. 09/2016	National Chengchi Univ. BS			None	Approval
85	Ms. Cheng-Yu Wu Taiwan	Initial Certificate Inactive	None	National Taiwan Univ. BBA			None	Approval
86	Mr. Chengdong Xiang China	Certificate #1691 Reinstatement Inactive	Youxi Hong Kong Ltd. 08/2019 – Present Shanghai Pielard Knights Cultures 01/2015 – 07/2019	Shanghai International Studies Univ. BA Univ. of British Columbia MBA St. Mary's Univ.			Inactive #1691	Approval
87	Ms. Feng Xu China	Initial Certificate Inactive	Fengtai Investigation Team, National Bureau of Statistics 08/2013 – 06/2020	Huazhong Agricultural Univ. BA Capital Univ. of Economics & Business MA DongFang College			None	Approval
88	Ms. Xiaoqian Xu Canada	Initial Certificate Inactive	Amphenol Canada Corp. 05/2019 – Present Senior Persons Living Connected 04/2016 – 01/2018	Univ. of Toronto BBA Shanghai Univ. of Finance & Economics			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of July 16, 2020

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
89	Mr. Hideyuki Yamashita California	Certificate #2310 Reinstatement Inactive	Ernst & Young 06/2015 – Present	Langra College AA Univ. of British Columbia BA California State Univ.; East Bay Monica College			#2310 Inactive	Approval
90	Ms. Aya Yasuda Japan	Initial Certificate Inactive	Micron Memory Japan G.K. 07/2015 – Present The Boston Consulting Group 10/2012 – 06/2015	Keio Univ. BA California State Univ.; East Bay			None	Approval
91	Ms. Yi-Chen Yu Taiwan	Initial Certificate Inactive	None	National Taiwan Univ. BBA			None	Approval
92	Mr. Junze Zheng China	Initial Certificate Inactive	Talent CPAs 07/2017 – 07/2020	Nanjing Audit Univ. BA Accounting			None	Approval
93	Mr. Zijie Zheng China	Initial Certificate Inactive	MARCUMBP 09/2018 – 02/2019	Mississippi College MBA Accounting			None	Approval

Request for Extension
Board meeting July 16, 2020

Ms. Meera Kannan Nair (Jurisdiction ID 1649168)
Credit Extension for BEC
Credit Expired 03/31/2020
Reason: Scheduled exams were cancelled due to Covid-19 and credit date is not within the credit extensions that the board approved (April 1, 2020 – December 30, 2020)
Request for extension until December 31, 2020.

Mr. Baratam Pavan (Jurisdiction ID 1651076)
NTS Extension for AUD and FAR
NTS Expired 3/31/2020
Reason: Will need another surgery on his left leg.
Board approved NTS extension on November 2019 meeting for first surgery.
Doctor's note and email are attached.
Request for extension until September 30, 2020

Uniform CPA Examination Score Notice

MEERA KANNAN NAIR
Al Nahda 1
Apartment 215Al Habtoor Building
Al Nahda 1, 695013
Dubai
United Arab Emirates (the)

7/7/2020

National Candidate ID: 814375
Jurisdiction: Guam Board of Accountancy
Examination Section: BEC - Business Environments and Concepts
Examination Section ID: 6572170
Date Examination Section Taken: 6/7/2018
Score: 78 Result: PASS

Current Credit Status for Examination:

AUD	No Credit		
BEC	No Credit	Expired	03/31/20
FAR	Credit	Expires	03/31/21
REG	No Credit		

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

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

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

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

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

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

Questions regarding this score notice should be directed to CPA Examination Services. If you wish to re-take this examination section or take any other examination section, you must log into your user account at cpacentral.nasba.org and select the Apply Online link. Please allow 48 hours before you attempt to register for this examination section.

Rev.201701

Jessica Reyes

From: MEERA KANNAN NAIR <meerakannannair@gmail.com>
Sent: Wednesday, March 11, 2020 1:55 AM
To: Jessica Reyes
Subject: Fwd: (External) Prometric Exam Appointment Cancellation-REG-7255081

Dear Jessica

Please find below the comments from NASBA,I know it is too much to ask but will I get an extension for BEC?

Regards
Meera

---------- Forwarded message ---------
From: **candidatecare** <candidatecare@nasba.org>
Date: Tue, Mar 10, 2020 at 12:50 AM
Subject: RE: (External) Prometric Exam Appointment Cancellation-REG-7255081
To: MEERA KANNAN NAIR <meerakannannair@gmail.com>

Good afternoon Meera,

If you are in jeopardy of losing conditional credit, you may appeal to you GU Board of Accountancy to reinstate the lost credit.

NASBA does not have the authority to extend conditional credit.

We advise you to continue to test until you have successfully passed all four sections, then appeal to the Board to reinstate lost credit.

There is a direct link to the GU Board from our website at www.nasba.org.

Kathleen Love Scales
Candidate Care Advocate
- - - - - - - - - -
National Association of State Boards of Accountancy (NASBA)
150 Fourth Avenue North, Suite 700
Nashville, TN 37219
- - - - - - - - - -
Phone: 615.880.4252
Fax: 615.880.4252
Email: candidatecare@nasba.org
Toll-Free: 1.800.CPA.EXAM
www.nasba.org

Note: E-Mail is a non-secure method of communication. Please do not send personal/confidential information (Social Security number, credit card number, bank account information, etc.) via email as there is a risk involved with sending such information via non-secure communication method. Please contact us via phone or mail at the address indicated above.

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

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

From: MEERA KANNAN NAIR <meerakannannair@gmail.com>
Sent: Sunday, March 08, 2020 10:59 PM
To: candidatecare <candidatecare@nasba.org>
Subject: (External) Prometric Exam Appointment Cancellation-REG-7255081

ATTENTION: This email was sent to NASBA from an external source. Please be extra vigilant when opening attachments or clicking links.

Dear Team

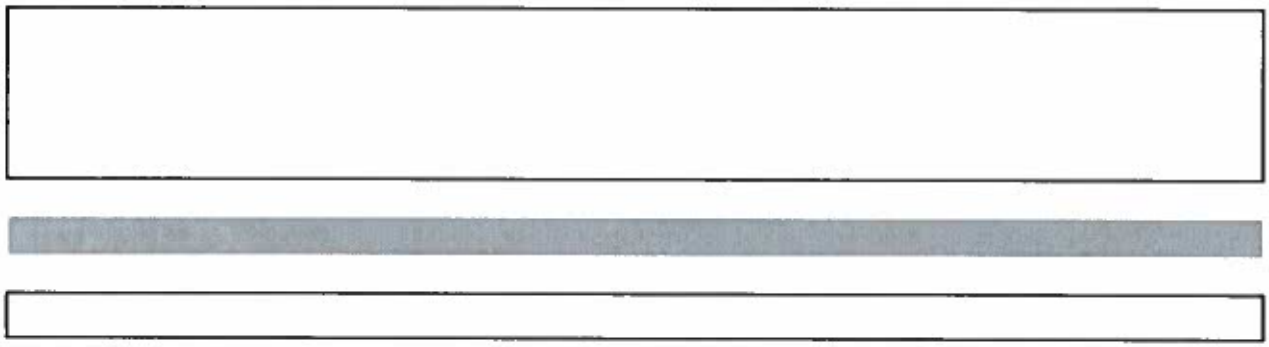
I was schedule to give my REG exam on 10th March 2020 at 12.00 pm,however the exam was cancelled because of site closure amidst Corona Virus spread(please refer below email).

I have still have time left in my NTS(attached),but my credit for BEC will expire on 31 Mar 2020.Is there anyway you can help me out?

Reagrds

Meera

---------- Forwarded message ---------
From: <donotreply@prometric.com>
Date: Sun, Mar 8, 2020 at 7:45 PM
Subject: Appointment Cancellation
To: <meerakannannair@gmail.com>



To: MEERA KANNAN NAIR

Date: 3/8/2020 3:45:52 PM

Subject: **Appointment Cancellation** of computer-based Regulation (Middle East), 8870000002017686

Please be advised that your appointment for the computer-based **Regulation (Middle East)** has been cancelled.

Confirmation:	**8870000002017686**	Prometric Test Center: **# DUBAI, UNITED ARAB EMIRATES**
Program:	**Uniform CPA Exam**	**AMIDEAST Dubai, Office G01, Block 2B Knowledge Village, Al Burouj Road, Al Sufouh DUBAI , , 0000 , UNITED ARAB EMIRATES**
Exam Code:	**REGME**	
	Regulation (Middle East)	

Exam Date: **10 Mar 2020**

Exam Time: **12:00 PM**

If you did not request this cancellation, it is important to note that sometimes Prometric issues cancellations because of unforeseen reasons, such as: inclement weather, power outages, technical issues, etc. We apologize for any inconvenience this cancellation may have caused and would like to assist you with rescheduling as soon as possible. Within the next 24-to-48 hours, you will receive a communication explaining the next steps to take to reschedule your exam 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 advance your career and educational goals. We wish you continued success!

Best,

Prometric Inc.

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



The Uniform CPA Examination

Notice To Schedule (NTS)

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

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

MS MEERA KANNAN NAIR
Al Nahda 1
Apartment 215Al Habtoor Building
Al Nahda 1, 695013
Dubai
United Arab Emirates (the)

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	7255060	7255060	01/24/2020	07/23/2020
REG	7255081	7255081	01/24/2020	12/31/2020

National Candidate ID: 814375

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!

Updated: Nov 2018

July 13, 2020

MS MEERA KANNAN NAIR
Al Nahda 1
Apartment 215Al Habtoor Building
Al Nahda 1, 695013
Dubai
United Arab Emirates (the)

To Whom It May Concern:

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

AUD	01/24/2020	07/23/2020
REG	01/24/2020	12/31/2020

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

Sincerely,

Guam Board of Accountancy

Updated: Nov 2018

The Uniform CPA Examination

Notice To Schedule (NTS)

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

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

BARATAM PAVAN
DOOR NO. 40-1-24/101, KAILASAPURAM
KASTHURINAGAR-2
VISAKHAPATNAM, 530024
ANDHRA PRADESH
India

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	7028512	7028512	06/20/2019	03/31/2020
FAR	7028521	7028521	06/20/2019	03/31/2020

National Candidate ID: 888186

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

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- Arrive at the test center at least 30 minutes before your scheduled examination. A digital photo will be taken as part of the check-in procedures. Late arrivals may not be able to take the exam.
- Your ID will be scanned and swiped in a magnetic strip and barcode reader and biometrics will be used to capture your finger print to increase security and identity validation.
- Be aware that once you enter your password to start the exam, you have limited time to read and respond to the introductory screens. If that time is exceeded, the exam will automatically terminate and it will not be possible to restart the exam.
- During the exam you may only take a break during scheduled break times (i.e., from the time you end one examination section

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

Updated: Nov 2018

December 02, 2019

BARATAM PAVAN
DOOR NO. 40-1-24/101, KAILASAPURAM
KASTHURINAGAR-2
VISAKHAPATNAM, 530024
ANDHRA PRADESH
India

To Whom It May Concern:

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

AUD	06/20/2019	03/31/2020
FAR	06/20/2019	03/31/2020

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

Sincerely,

Guam Board of Accountancy

Updated: Nov 2018

Jessica Reyes

From: srinivasa boddepalli <srinivasa.boddepalli36157@gmail.com>
Sent: Wednesday, March 04, 2020 4:32 AM
To: exammgr@guamboa.org; admin@guamboa.org; licensing@guamboa.org
Cc: baratampavankalyan@yahoo.com
Subject: Medical issue
Attachments: DOCT CERTIFICATE.pdf

Greetings,

I am Boddepalli Srinivasa Rao, General physician from Visakhapatnam,

I take this moment to express my deep concern on my patient who is student of Guam board of accountancy unfortunately he meet with an major accident after he went on to get a surgery to get back to his normal life style, We hoped that all went so smooth, In the review of his health in the month of January we have noticed he is unable to gain normal walking as he was before we later on made a deep investigation on his position ,

We concluded that there is a serious problem with his leg fracture as bone is not joining as expected, New surgery is proposed to Fix the Bone healing and there is a tendon enlargement on the same leg hence we planned to make surgery for second time hence please not this situation and his financial situation I am taking special time to request the institute for the help.

I am enclosing relevant document as per the patient request and my contact details also. And sorry for the delayed mail. Hope recover soon to take exam as soon as possible

Email - srinivasa.boddepalli36157@gmail.com

phone - +919966994341

Thanks in advance,

Srinivasa Rao.

DR. BODDEPALLI SRINIVASA RAO

M.D. (Gen.Med), DCH
GENERAL PHYSICIAN, PEDIATRICIAN & DIABETOLOGIST
Regd. No. 36157

Associate Professor, KGH, VSP.
Cell : 94401 06355

డా॥ బొడ్డేపల్లి శ్రీనివాసరావు

M.D. (Gen.Med), DCH
జనరల్ ఫిజీషియన్, చిన్నపిల్లలు & షుగర్ వ్యాధి నిపుణులు
రిజిస్ట్రర్డ్ నెం. 36157
అసోసియేట్ ప్రొఫెసర్, కె.జి.హెచ్., విశాఖపట్నం.
సెల్: 94401 06355

Consulting Hours : 05.30 p.m. to 09.30 p.m.

సంప్రదించు వేళలు : సా॥ 05.30 గం॥ల నుండి 09.30 గం॥ల వరకు

షుగర్, బి.పి., గుండె, ఊపిరితిత్తులు మరియు చిన్న పిల్లల వ్యాధి నిపుణులు

TO WHOM IT MAY CONCERN

I hereby declare that Pavan Kalyan Baratam (Adress: Kailasapuram, kasthurinagar-2,Door no – 40-1-24/101,Vizag) the previous under gone in the month of October is stand failed due to ligament enlargement. (Left Leg Fracture due to accident)

He need to under go a additional surgery to get back into normal life of living to do his basic support things.

He need to be completely bed rest for the period of 4 months from the date of surgery which is scheduled on February 20th 2020. So I declare to make necessary adjustments for him.

KING GEORGE HOSPITAL * VISAKHAPATNAM *

Dr. B. SRINIVASA RAO M.D.(Gen.Med)
Regd.No.36157
Asst.Professor,A.M.C
King George Hospital
VISAKHAPATNAM

పై మందులు దొరుకు షాపు :

SRI SUBHA MEDICALS శ్రీ శుభ మెడికల్స్

MEDICALS & DIAGNOSTICS

డోర్ నెం. 25-90/3, గ్రౌండ్ ఫ్లోర్, అమృత అర్కేడ్, చైతన్య రెసిడెన్సీ కాలేజ్ ఎదురుగా,
పి.యమ్.పాలెం, విశాఖపట్నం. సెల్: 8106407925, 9704637588

DR. BODDEPALLI SRINIVASA RAO

M.D. (Gen.Med), DCH

GENERAL PHYSICIAN, PEDIATRICIAN & DIABETOLOGIST

Regd. No. 36157

Associate Professor, KGH, VSP.

Cell : 94401 06355

డా॥ బొడ్డేపల్లి శ్రీనివాసరావు

M.D. (Gen.Med), DCH

జనరల్ ఫిజీషియన్, చిన్నపిల్లలు & షుగర్ వ్యాధి నిపుణులు

రిజిస్ట్రర్ నెం. 36157

అసోసియేట్ ప్రొఫెసర్, కె.జి.హెచ్., విశాఖపట్నం.

సెల్: 94401 06355

Consulting Hours : 05.30 p.m. to 09.30 p.m.

సంప్రదించు వేళలు : సా॥ 05.30 గం॥ నుండి 09.30 గం॥ వరకు

షుగర్, బి.పి., గుండె, ఊపిరితిత్తులు మరియు చిన్న పిల్లల వ్యాధి నిపుణులు

Mr Pavan kalyan 24/1/2020

M/24yrs

Pain & swelling

of (R) leg

since - N

No history of trauma

Any fever

Fig bow bowing

of (R) leg

1) Tab Alekuglim

2) Tab Lysert-D

3) Tab Pantop

4) Advised rest for

2 months

Rom

పై మందులు దొరుకు షాపు :

SRI SUBHA MEDICALS శ్రీ శుభ మెడికల్స్

MEDICALS & DIAGNOSTICS

డోర్ నెం. 25-90/3, గ్రౌండ్ ఫ్లోర్, అమృత అర్కేడ్, చైతన్య రెసిడెన్సీ కాలేజ్ ఎదురుగా,

పి.యమ్.పాలెం, విశాఖపట్నం-530041. సెల్: 9160407925, 9704637588

SICK CERTIFICATE

I, Dr. P. Srinivas Rao after

Careful examination of the case certify that Mr/Kum BARATAM PAVAN KALYAN studying in AIC PA (Gowan)

in our School/ College, whose signature given below is suffering form Fracture of both bones of (R) Leg

I recommend his/her absence for school/college for 71 days days from 25/1/2020 to 10/3/2020 essential for the Restoration of his/her health.

Place : V. Kharapalem

Date : 24/1/2020

Signature of the Patient B. Pavan Kalyan

KING GEORGE HOSPITAL * VISAKHAPATNAM *

Signature of Doctor
Regd.No.36157 (Orgn)
Asst.Professor,A.M.C
King George Hospital
VISAKHAPATNAM

Jessica Reyes

From: baratam pavankalyan <baratampavankalyan@yahoo.com>
Sent: Thursday, February 13, 2020 6:29 AM
To: exammgr@guamboa.org
Cc: admin@guamboa.org; licensing@guamboa.org
Subject: RE: PLEASE HELP ME ON THIS ISSUE
Attachments: credit card extension.pdf; Baratam Pavan-1.pdf; DOCT CERTIFICATE.pdf

Greetings,
As per our conversation,
I am attaching all the previous mails from me and your reply.
As per our board requirements I am enclosing all the required forms in colour format.
And physician certificate also for new surgery I am attaching to this mail.
Hope board will give maximum possible period for extension(either 6 or 3 months)
Madam.
Please help me on this issue as I am facing serious issue in my life.

Sent from Yahoo Mail on Android

On Wed, Feb 12, 2020 at 3:17 AM, Jessica Reyes <exammgr@guamboa.org> wrote:

We will need the original letter from the physician to be mailed with the reasoning.

Regards,

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org

admin@guamboa.org

licensing@guamboa.org

From: baratam pavankalyan [mailto:baratampavankalyan@yahoo.com]
Sent: Tuesday, February 11, 2020 3:53 PM
To: exammgr@guamboa.org
Subject: Re: PLEASE HELP ME ON THIS ISSUE

I so sorry,it is the filter in the Xerox machine converted into that into xerxo copy.

Shall I share you the original one along With exact reason of second surgery?

Sent from Yahoo Mail on Android

On Tue, Feb 11, 2020 at 10:50 AM, Jessica Reyes

<exammgr@guamboa.org> wrote:

Baratam,

The board will not consider a second extension without an original letter directly from the physician putting forth the reason for the second surgery.

Regards,

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org

admin@guamboa.org

licensing@guamboa.org

From: baratam pavankalyan [mailto:baratampavankalyan@yahoo.com]
Sent: Tuesday, February 11, 2020 4:46 AM
To: Jessica Reyes; Licensing
Subject: PLEASE HELP ME ON THIS ISSUE

Greetings Madam,

I am pavan kalyan as you already know that i have a medical issue due to my accident which is very unfortunate to me as it is posting serious issue i have under gone one more surgery on January for final fixation of fracture.

I am seeking help from you madam to get my NTS extension for one last time to make my future is in the hands of passing CPA.

Hope Guam board is with me in welfare of students has serious health issues like i has.

I am enclosing all the required documents, as jessica madam already responding asking 50 dollars credit authorization form I am enclosing authorization form,medical certificate , my nts

Please process my NTS request with maximum period that board can give on my case if it is 6 months it will be great for me madam or 3 months at-least please madam

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Friday, February 21, 2020 1:59 PM
To: Arleen Gay
Subject: FW: NASBA's Candidate Care Quarterly Report Q4 2019
Attachments: Candidate Care Quarterly Report Q4 2019 PH.pdf.docx

ALREEN – please include in next Board meeting package. Thanks! Dave

From: Kathy Love Scales (klovescales@nasba.org) [mailto:klovescales@nasba.org]
Sent: Friday, February 21, 2020 1:13 AM
Subject: NASBA's Candidate Care Quarterly Report Q4 2019

Good morning,

The Q4 2019 Candidate Care Report is attached.
Make it a great day!

NASBA

National Association of State Boards of Accountancy

CANDIDATE CARE

QUARTERLY REPORT

October 1, 2019 – December 10, 2019

KATHLEEN LOVE SCALES, CANDIDATE CARE ADVOCATE

NASBA'S CANDIDATE CARE CONCERNS

19Q4

October 1-December 10, 2019

Category	19Q4
Pencil & Paper Requests	1177
AICPA Test Content	10
Candidate Error	76
Confirmation of Attendance	5
Environment	59
Prometric Scheduling Issues	20
Prometric Site Issues	12
Technical/Software	218
Total	1577

NASBA Candidate Care Concerns Table

This report summarizes activities and preparations for the CPA examinations which have taken place in the 4th quarter of 2019. It also presents concerns expressed by candidates during the testing window.

Paper and Pencils

During this testing window the number of candidates making these requests continued to increase. The CBT Administration Committee hasn't made any changes regarding this issue.

AICPA Test Content

In this category, if candidates report issues with examination content, such as documents provided to answer questions showing conflicting information, no balance sheet or unclear instructions, they are instructed to direct their inquiry to the AICPA.

Candidate Error
Candidate error includes issues such as, failing to bring NTS to test center, providing an incorrect NTS, issues with name on the NTS matching primary identification, hitting the "submit" button prematurely and timing out on the introductory screen.

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

Environment-Force Majeure
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
Candidates report concerns about the lack of availability at test centers. Prometric routinely reviews capacity throughout the testing centers and will extend operating hours as needed.

Prometric Site Issues
This category documents candidate complaints such as where they are seated in the testing room or the check-in process.

Technical/Software
Examples of issues in this category are exam will not launch, computer tools not working properly, exam shutting down, unable to restart exam 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 in some instances. They have indicated, this is a disruption in their ability to focus, causes extreme anxiety and results 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
NASBA experienced a Gateway maintenance issue resulting in candidates not being able to access their NTS, November 22nd-November 24th. Affected candidates were rescheduled and were able to test during the current window.
Prometric Test Centers in Puerto Rico & Colorado experienced server issues during the period of December 11th-December 15th. The emergency window was implemented to accommodate these candidates.

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

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Saturday, April 11, 2020 7:50 PM
To: Arleen Gay
Subject: FW: OSCPA Annual Report on Oversight (Peer Review)
Attachments: Annual Report on Oversight - 2019.pdf

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

From: Phyllis Barker (pbarker@orcpa.org) [mailto:pbarker@orcpa.org]
Sent: Saturday, April 11, 2020 7:41 AM
To: Dave Sanford <execdir@guamboa.org>
Subject: OSCPA Annual Report on Oversight (Peer Review)

Hello Dave,

Attached is our 2019 Annual Report on Oversight for Peer Review. I apologize for not sending you a copy in previous years. I would be happy to send you prior reports for 2014-2018 if you would like copies.

If you have any questions, please let me know.

Phyllis B. Barker, CAE
Vice President/COO
Oregon Society of CPAs | orcpa.org
d: 503-597-5472 | **e**: pbarker@orcpa.org
p: 503-641-7200 | 800-255-1470 (ext. 127)

For the safety of our team, members, and guests, the OSCPA staff and office are operating virtually until further notice. Click for resources and to learn more

Join the conversation on OSCPA Bridge

State of Oregon
Oregon Society of CPAs

Annual Report on Oversight for 2018 and 2019
Date Issued – March 20, 2020

I. Summary of Peer Review Programs

The Oregon Society of CPAs (OSCPA) serves as the administering entity for the AICPA Peer Review Program in the State of Oregon, Guam, Northern Mariana Islands, and effective April 2, 2018, the state of Hawaii. OSCPA also administers the Oregon Peer Review Program, which operates the same as the AICPA Peer Review Program, for firms not required to be enrolled in the AICPA Peer Review Program.

Both the Oregon Board of Accountancy (BOA) and the Hawaii Board of Public Accountancy (BPA) require firms to undergo a peer review.

The BOA requires all firms that perform attest or compilation services as defined by OAR 801-005-0010 in Oregon or for Oregon clients to participate in an approved peer review program as a condition of registration under ORS 673.160 and for each renewal thereof. The BOA has designated OSCPA as an authorized report acceptance body to approve peer review reports issued for firms enrolled in peer review programs administered by OSCPA.

As defined by HRS 466-34, the BPAA requires that every firm, including the Hawaii offices and Hawaii engagements of foreign or multistate firms, that is required to obtain a firm permit to practice pursuant to HRS 466-7 undergo a peer review every three years. In addition, HRS 466-35 requires that upon completion of a peer review, each reviewed firm shall submit a peer review compliance reporting form to the board pursuant to section HRS 466-38.

Types of Peer Reviews

There are two types of peer reviews: system reviews and engagement reviews.

System Reviews: System reviews are for firms that perform engagements under the Statements of Auditing Standards (SASs) or *Government Auditing Standards* (GAS) issued by the U. S. Government Accountability Office; examinations under the Statements on Standards for Attestation Engagement (SSAEs), or engagements under Public Company Accounting Oversight Board (PCAOB) standards. In addition, agreed-upon procedures, reviews, compilations, and preparation engagements are also included in the scope of the peer review. A system review is designed to provide a peer reviewer with a reasonable basis for expressing an opinion on whether, during the year under review:

a) The reviewed firm's system of quality control for its accounting and auditing and practice has been designed in accordance with quality control standards established by the AICPA and
b) The reviewed firm's quality control policies and procedures were being complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

The peer review report rating may be:

- *Pass*: (firm's system of quality control for the accounting and auditing practice has been suitably designed and complied with to provide the firm reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects);

- *Pass with deficiencies* (firm's system of quality control for the accounting and auditing practice has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting with applicable professional standards in all material respects with the exception of deficiency[ies] described in the report); or
- *Fail* (firm's system of quality control is not suitably designed to provide the firm with reasonable assurance of performing and reporting in with applicable professional standards in all material respects or the firm has not complied with its system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects).

Engagement reviews: Engagement reviews are available only to firms that do not perform engagements under the SASs, *Government Auditing Standards*, examinations under the SSAEs, or engagements performed under PCAOB standards. The peer reviewer's objective is to evaluate whether engagements submitted for review are performed and reported on in conformity with applicable professional standards in all material respects.

The peer review report rating may:

- *Pass* (the reviewer concludes that nothing came to his or her attention that caused him or her to believe that the engagements submitted for review were not performed and reported on in conformity with applicable professional standards in all material respects;
- *Pass with deficiency(ies)* (the reviewer concludes that at least one, but not all, of the engagements submitted for review contain a deficiency; or
- *Fail* (the reviewer concludes that all the engagements submitted for review were not performed or reported on in conformity with applicable professional standards in all material respects.) In some cases, the firm may have issued only one engagement and thus receive a fail rating.

Number of Enrolled Firms by Number of Professionals* as of March 3, 2019.

Enrolled Firms by Number of Professionals* in Pracitce	AICPA Peer Review Program in Oregon	AICPA Peer Review Program in Hawaii	AICPA Combined Peer Review Program	Oregon Peer Review Program	Combined Program Totals
Sole Practitioners	99	50	149	29	178
2 to 5	161	64	225	29	254
6 to 10	54	29	83	4	87
11 to 19	35	12	47	0	47
20 to 49	14	4	18	0	18
50 to 99	2	1	3	0	3
100+	1	0	1	0	1
Total Enrolled Firms	366	160	526	62	588

* Professionals are considered all personnel who perform professional services, for which the firm is responsible, whether or not they are CPAs.

The total enrolled firms include seven firms located in Guam, and 160 firms located in Hawaii. Of the total firms enrolled, there are two firms in Guam, five firms in Hawaii, and 24 firms in Oregon enrolled in the AICPA Peer Review Program and 2 firms enrolled in the Oregon Peer Review Program that currently do not perform accounting and auditing services and, therefore, are not required to complete a peer review until such time as the practice resumes issuing such engagements.

Results of Peer Reviews Performed During the Years 2018 and 2019

Results by Type of Peer Review and Report Issued in 2018

Review Type	Report Rating	AICPA Peer Review Program in Oregon	AICPA Peer Review Program in Hawaii	AICPA Combined Peer Review Program	Oregon Peer Review Program	Combined Program Totals
Engagement Reviews						
	Fail	8	5	13	0	13
	Pass	74	23	97	16	113
	Pass with deficiencies	9	2	11	8	19
	In process	2	3	5	0	5
		93	**33**	**126**	**24**	**150**
System Reviews						
	Fail	1	2	3	0	3
	Pass	38	16	54	1	55
	Pass with deficiencies	4	4	8	1	9
	In process	0	0	0	0	0
		43	**22**	**65**	**2**	**67**
Total Reviews		**136**	**55**	**191**	**26**	**217**

Results by Type of Peer Review and Report Issued in 2019

Review Type	Report Rating	AICPA Peer Review Program in Oregon	AICPA Peer Review Program in Hawaii	AICPA Combined Peer Review Program	Oregon Peer Review Program	Combined Program Totals
Engagement Reviews						
	Fail	2	0	2	2	4
	Pass	43	33	76	17	93
	Pass with deficiencies	8	2	10	2	12
	In process	0	3	3	0	3
		53	**38**	**91**	**21**	**112**
System Reviews						
	Fail	3	1	4	0	4
	Pass	28	11	39	1	40
	Pass with deficiencies	5	3	8	0	8
	In process	1	4	5	0	5
		37	**19**	**56**	**1**	**57**
Total Reviews		**90**	**57**	**147**	**22**	**169**

Note: AICPA Peer Review Program in Oregon includes one firm located in Guam

Number and Reasons for Report Modifications (Reasons for PWD or Fail Reports) During the Years 2018 and 2019

Number and Reasons for Report Modifications (Reasons for PWD or Fail Reports) Issued in 2018

Reasons for Report Modificaitons	AICPA Peer Review Program in Oregon	AICPA Peer Review Program in Hawaii	AICPA Combined Peer Review Program
Acceptance and continuance of client relationships and specific engagements	1	1	2
Engagement performance	5	3	8
Human resources	1	3	4
Leadership responsibilities for quality within the firm (the Tone at the Top)	1	0	1
Monitoring	3	3	6
Relevant ethical requirements	0	1	1
Totals	11	11	22

Oregon Peer Review Progam did not include any reviews with an audit engagement, which identify reason for report modifications

Number and Reasons for Report Modifications (Reasons for PWD or Fail Reports) Issued in 2019

Reasons for Report Modificaitons	AICPA Peer Review Program in Oregon	AICPA Peer Review Program in Hawaii	AICPA Combined Peer Review Program
Acceptance and continuance of client relationships and specific engagements	2	1	3
Engagement performance	3	4	7
Human resources	5	1	6
Leadership responsibilities for quality within the firm (the Tone at the Top)	4	1	5
Monitoring	4	2	6
Relevant ethical requirements	1	1	2
Totals	19	10	29

Oregon Peer Review Progam did not include any reviews with an audit engagement, which identify reason for report modifications

Number of Engagements Not Performed or Reported On in Accordance with Professional Standards in All Material Respects

The following shows the total number of engagements reviewed and the number identified as not performed or reported on in accordance with professional standards in all material respects from peer reviews performed during 2018 and 2019. The *Standards for Performing and Reporting on Peer Reviews* state that an engagement is ordinarily

considered not performed and/or reported in accordance with applicable professional standards in all material respects when issues, individually or in aggregate, exist that are material to understanding the report or the financial statements accompanying the report, or represents omission of a critical accounting, auditing, or attestation procedure required by professional

Number of Engagements Not Performed or Reported on in Accordance with Professional Standards in All Materials Respects for 2018

Engagement Type	AICPA Peer Review Program in Oregon		AICPA Peer Review Program in Hawaii		AICPA Combined Peer Review Program		Oregon Peer Review Program		Combined Program Totals	
	Number of Engagements		Number of Engagements		Number of Engagements		Number of Engagements		Number of Engagements	
	Reviewed	Not Performed in Accordance with Professional Standards	Reviewed	Not Performed in Accordance with Professional Standards	Reviewed	Not Performed in Accordance with Professional Standards	Reviewed	Not Performed in Accordance with Professional Standards	Reviewed	Not Performed in Accordance with Professional Standards
Agreed-upon Procedures Engagements	22	0	5	0	27	0	1	0	55	0
Agreed-upon Procedures Engagements (SSAE)	3	1	1	1	4	2	0	0	8	2
All others subject to GAS	9	0	2	2	11	2	0	0	22	2
Attestation Engagements (Examination, Review, or Agreed-upon Procedures under GAS)	1	0	2	0	3	0	0	0	6	0
Compilations of financial statements that omit substantially all disclosures	129	10	64	8	193	18	26	5	412	23
Compilations of financial statements with disclosures	73	7	19	2	92	9	12	2	196	11
Employee Retirement Income Security Act (ERISA):Defined Benefit Plans	2	0	2	1	4	1	0	0	8	1
Employee Retirement Income Security Act (ERISA):Defined Contribution Plans (403(b) plans only)	2	0	0	0	2	0	0	0	4	0
Employee Retirement Income Security Act (ERISA):Defined Contribution Plans (excluding 403(b) plans)	18	1	9	2	27	3	1	0	55	3
Employee Retirement Income Security Act (ERISA):Employee Stock Ownership Plans (ESOP)	1	0	0	0	1	0	0	0	2	0
Employee Retirement Income Security Act (ERISA):Health and Welfare	4	0	3	0	7	0	0	0	14	0
Examination Engagements	2	0	1	0	3	0	0	0	6	0
Examination of Service Organization Control Reports (SOC Reports):SOC 1	1	0	0	0	1	0	0	0	2	0
Examination of Service Organization Control Reports (SOC Reports):SOC 2	1	0	0	0	1	0	0	0	2	0
OMB Single Audit Engagements	15	0	9	5	24	5		0	48	5
Other Audits Under Statements on Auditing Standards	63	2	34	5	97	7	1	0	195	7
Preparation Engagements Omit Disclosures	25	2	8	0	33	2	1	1	67	3
Preparation Engagements with Disclosures	1	0	0	0	1	0	0	0	2	0
Reviews of financial statements	116	5	33	3	149	8	11	1	309	9
Totals	**488**	**28**	**192**	**29**	**680**	**57**	**14**	**9**	**706**	**66**

Number of Engagements Not Performed or Reported on in Accordance with Professional Standards in All Material Respects for 2019

Engagement Type	AICPA Peer Review Program in Oregon		AICPA Peer Review Program in Hawaii		AICPA Combined Peer Review Program		Oregon Peer Review Program		Combined Program Totals	
	Number of Engagements		Number of Engagements		Number of Engagements		Number of Engagements		Number of Engagements	
	Reviewed	Not Performed in Accordance with Professional Standards	Reviewed	Not Performed in Accordance with Professional Standards	Reviewed	Not Performed in Accordance with Professional Standards	Reviewed	Not Performed in Accordance with Professional Standards	Reviewed	Not Performed in Accordance with Professional Standards
Agreed-upon Procedures Engagements	15	0	5	0	20	0	0	0	20	0
All others subject to GAS	10	1	2	0	12	1	0	0	12	1
Attestation Engagements (Examination, Review, or Agreed-upon Procedures under GAS)	4	0	2	0	6	0	0	0	6	0
Compilations of financial statements that omit substantially all disclosures	80	8	54	2	134	10	20	2	154	12
Compilations of financial statements with disclosures	52	3	14	1	66	4	6	0	72	4
Employee Retirement Income Security Act (ERISA):Defined Benefit Plans	2	1	4	0	6	1	1	0	7	1
Employee Retirement Income Security Act (ERISA):Defined Contribution Plans (403(b) plans only)	1	0	1	0	2	0	0	0	2	0
Employee Retirement Income Security Act (ERISA):Defined Contribution Plans (excluding 403(b) plans)	14	4	10	2	24	6	1	0	25	6
Employee Retirement Income Security Act (ERISA):Employee Stock Ownership Plans (ESOP)	1	1	1	0	2	1	0	0	2	1
Employee Retirement Income Security Act (ERISA):Health and Welfare	0	0	4	1	4	1	0	0	4	1
OMB Single Audit Engagements	23	10	7	3	30	13	1	0	31	13
Other Audits Under Statements on Auditing Standards	42	9	33	7	75	16	1	0	76	16
Preparation Engagements Omit Disclosures	9	1	5	0	14	1	1	0	15	1
Preparation Engagements with Disclosures	3	0	3	0	6	0	0	0	6	0
Reviews of financial statements	66	5	29	1	95	6	14	2	109	8
Totals	**322**	**43**	**174**	**17**	**496**	**60**	**45**	**4**	**541**	**64**

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Summary of Required Corrective Actions

The Oregon Society of CPAs' Peer Review Committee (Committee) is authorized by the *Standards for Performing and Reporting on Peer Reviews* to decide on the need for and nature of any additional follow-up actions required as a condition of acceptance of the firm's peer review. During the report acceptance process, the peer review committee evaluates the need for follow-up actions based on the nature, significance, pattern, and pervasiveness of engagement deficiencies. The peer review committee also considers the matters noted by the reviewer and the firm's response thereto. If the firm's response contains remedial actions which are comprehensive, genuine, and feasible, then the committee may decide to not recommend further corrective actions. Corrective actions are remedial and educational in nature and are imposed in an attempt to strengthen the performance of the firm. A review may have multiple corrective actions. For 2018 and 2019, the following represents the type of corrective actions required.

Summary of Required Follow-up Actions for 2018

Type of Follow-up Action	AICPA Peer Review Program in Oregon	AICPA Peer Review Program in Hawaii	AICPA Combined Peer Review Program	Oregon Peer Review Program	Combined Program Totals
Agree to Hire TC/Outside Party to Perform Inspection	1	0	1	0	1
Agree to Pre-issuance Review by TC/Outside Party	4	1	5	2	7
Does Not Perform Any Auditing Engagements	0	3	3	1	4
Join EBPAQC	0	1	1	0	1
Join GAQC	0	1	1	0	1
Other	0	1	1	0	1
Request to Have Accelerated Review	1	0	1	0	1
Submit Monitoring Report to Team Captain/Outside Party for Review	5	4	9	1	10
Submit Proof of Certain CPE Taken	39	18	57	12	69
Submit to TC/Outside Party Post-issuance Review of Subsequent Engagements w/o wp's	17	11	28	5	33
Submit to TC/Outside Party Post-issuance Review of Subsequent Engagements w/ wp's	3	2	5	0	5
Submit to TC/Outside Party Revisit - General	2	0	2	0	2
TC/Outside Party to Review Quality Control Document	1	0	1	0	1
Totals	**73**	**42**	**115**	**21**	**136**

Summary of Required Follow-up Actions for 2019

Type of Follow-up Action	AICPA Peer Review Program in Oregon	AICPA Peer Review Program in Hawaii	AICPA Combined Peer Review Program	Oregon Peer Review Program	Combined Program Totals
Agree to Pre-issuance Review by TC/Outside Party	2	6	8	2	10
Does Not Perform Any Auditing Engagements	2	0	2	1	3
Join EBPAQC	1	1	2	0	2
Submit Evidence of Proper Firm Licensure	0	1	1	0	1
Submit Monitoring Report to Team Captain/Outside Party for Review	4	3	7	0	7
Submit Proof of Certain CPE Taken	26	10	36	7	43
Submit to TC/Outside Party Post-issuance Review of Subsequent Engagements w/o wp's	15	5	20	0	20
Submit to TC/Outside Party Revisit - General	0	1	1	0	1
TC/Outside Party to Review Firm's Remedial Actions in its Response on the FFC	2	0	2	0	2
TC/Outside Party Review Correction of Non-Conforming Engagements	0	0	0	2	2
Totals	**52**	**27**	**79**	**12**	**91**

II. Administering Entity Policies and Procedures

Acceptance of Peer Reviews

All peer reviews administered by OSCPA follow the *AICPA Standards for Performing and Reporting on Peer Reviews.* Each peer review is presented to the Oregon Society of CPAs Peer Review Committee (Committee) for consideration of acceptance after the review has been completed; all documents are received by OSCPA Peer Review staff and the performance of a technical review. However, the Committee has granted authority for Technical Reviewers to accept Engagement Reviews that do not have any Findings for Further Consideration (FFCs) and no Matters for Consideration (MFCs) specifically related to a review engagement.

Scheduling a Review and Extensions

Approximately seven to eight months before a firm's peer review due date, the Peer Review Information Management Application (PRIMA) will send the firm an electronic notice to start the peer review process. The firm's managing partner or peer review contact will login PRIMA and complete the Peer Review Information (PRI) describing the firm's accounting & auditing practice for the firm's peer review year. The firm may choose its own reviewer; however, a firm having an engagement review may request a Committee Appointed Review Team (CART). Staff will appoint a review captain to perform the CART peer review. A list of qualified reviewers can be found on the OSCPA website or the AICPA Web site for a complete national list. The review should not commence until the firm has received notification from PRIMA that the reviewer has been approved to perform the review.

The Peer Review Standards require that specific types or number of engagements must be selected in a System Review as well as specific audit areas. Specific audit areas are considered "must-select" engagements and should be included in the sample of engagements selected for review or assessed at a higher level of peer review risk. CPA firms should be certain that both the administering entity and the team captain are informed if their practice includes any of the following engagements, whether or not the work has begun on these engagements or if such engagements were issued subsequent to the firm's prior peer review:

- Engagements subject to Government Auditing Standards (GAS),
- Audits subject to the Employment Retirement Income Security Act (ERISA)
- Engagements subject to the Federal Depository Insurance Corporation Improvement Act (FDICIA)
- Examinations of service organizations (SOC 1 or SOC 2 engagements), and
- Broker-dealers

When planning and scheduling a peer review, firms are advised against scheduling the commencement and exit conference dates in the same month the peer review is due; however, the exit conference date should be scheduled to occur at least two weeks prior to the due date. The due date is the date all items are to be submitted to the OSCPA Peer Review Program. Allowing sufficient time to complete the peer review well in advance of the due date will help ensure the review is completed timely. Many factors such as illness, loss of staff, weather, etc. may delay the commencement of a review and could cause the review to be submitted late, and the firm is responsible for ensuring the review is completed timely.

Extensions

The firm may realize that it will be unable to complete its peer review or corrective action by the due date assigned. All requests for an extension must be submitted in PRIMA and should generally be submitted at least 60 days prior to the due date. The firm should cite the reasons an extension is requested, and all requests are considered on a case-by-case basis.

Acceptable reasons for requesting an extension:

1. The firm is a new firm because of a merger or dissolution, or a dissolution is imminent.
2. The firm needs a few months to complete a major engagement that is within the scope of the peer review.
3. The firm is unable to have the review because of an absence, loss, or turnover of personnel significant to the conduct of the review (applicable only to the smaller firms).
4. The firm's records or offices have been severely damaged or destroyed because of a natural catastrophe.
5. The firm needs more time because it has selected a reviewer that has a scheduling conflict and is unavailable to perform the review by the firm's due date but is available to perform the review within one or two months.
6. There is an incomplete engagement, which is an initial engagement, and there is no comparable engagement (Interpretation 58-2).

7. Other extraordinary circumstance that, in the Peer Review Committee's judgment, warrants an extension.

Unacceptable reasons for requesting for requesting an extension:

1. Vacation schedules of either the individual(s) conducting the review or the firm's personnel significant to the conduct of the review.
2. The firm indicate that it needs more time to prepare for the review or to implement new quality control policies and procedures.
3. The firm is developing a quality control document.
4. The firm is not ready for the review.
5. The firm has added a new partner.
6. The nature of the firm's accounting and auditing practice changes (for example, a firm with an audit practice when it enrolled was assigned a due date and later gave up its audit practice, and the firm has not performed an audit for at least a year).In additional changes in a firm's practice after this year-end should not change the review type or due date of the review, unless those changes would result in a step-up review.

Oregon firms must submit a copy of an approved extension request to the Oregon Board of Accountancy within 21 days of receiving an extension per OAR-801-050-0020(4)(g).

Hawaii firms must notify the Hawaii Board of Public Accountancy within 20 days of approval of an extension request per HRS Sec. 466-34(f).

Please note: If a firm performs engagements under Generally Accepted Government Auditing Standards (GAGAS), please note that the GAO does not automatically accept extensions beyond 3 months. While administrative entities, such as the Oregon Society of CPAs' Peer Review Committee, may grant extensions of more than 3 months, those firms must also request (and be approved for) an extension beyond 3 months from the GAO to avoid noncompliance with GAGAS. The firm should be able to provide the team captain with an approved extension form the GAO, if applicable.

Firms should contact U.S. General Accounting Office / 202-512-9535 to obtain an extension.

If a firm is unable to complete its peer review by the assigned due date and has not been granted an extension, any Yellow Book audit engagements completed or issued during the period between a firm's peer review due date and the date the peer review is completed (the date of the report) will be automatically considered to be substandard.

If an extension is approved by the GAO, the firm should notify the Peer Review staff in writing.

Change in Year-End

Firms may find that routinely a major engagement is not completed timely, or its review is due during its busy season, which causes the firm to request an extension. The firm should consider requesting a change in year-end. Please keep in mind a firm's next peer review cannot cover a twelve-month period that extends beyond three years from the last peer review.

For example: Firm ABC has an annual engagement for Firm XYZ for a December 31 year-end, which is also the last month in its peer review year. The firm's peer review is due June 30 the following year. Customer XYZ routinely delays the start of the engagement until June or July, thus causing a delay in Firm ABC completing its review by the due date. Changing to a peer review year-end of September would shorten the period between two peer reviews by three months. With a September 30 peer review year-end, Firm ABC's review would be due March of the following year and for subsequent peer reviews.

Firms are encouraged to discuss a possible change in year-end with the peer reviewer and/or OSCPA Peer Review staff.

Administering Entity Oversight Process and Procedures

Oversight of Peer Reviews and Reviewers:
The Committee monitors the performance of individual reviewers by selecting several reviews for oversight on an annual basis. The oversight program may be either a "field" oversight by visiting the reviewed firm in the field or a "desk" oversight, which would consist of a working paper review only. The purpose of the oversight program is to provide assurance that reviews are carried out consistently and in accordance with the *Standards*.

Annually the Committee will choose a cross section of reviews to be subject to oversight by the Committee within the guidelines of the AICPA Peer Review Program. The number and type of engagements chosen for oversight is subject to the discretion of the Committee; however, at a minimum, 2% of all reviews performed in a twelve-month period of time will be subject to oversight. Within that 2% at least two of each type of peer review evaluated (i.e., System and Engagement Reviews) will be subject to oversight.

Oversight can take the form of a desk review of the work papers that were submitted to the Committee (System or Engagement), a complete review of the entire peer review engagement that would include submission of the entire files of the reviewer submitted to the Committee (System or Engagement Reviews), or an on-site review during the performance of the review (System Reviews only). Generally, oversight of Engagement reviews, and occasionally System Reviews, will include submission of the entire files of the reviewer, which includes the firm representation letter and copies of the financial statements provided by the firm to the reviewer.

Oversights will be conducted at the discretion of the Committee and may be selected at random or for one of the following reasons:

1. The report acceptance body questioned the appropriateness of the report issued and could not resolve its questions without an independent look at the reviewed firm.
2. There was a disagreement between the reviewed firm and the reviewer that could not be resolved without an independent look at the engagement(s) in question.
3. The report acceptance body questioned whether the reviewed firm understands the importance of the review findings or has committed to corrective actions that are practicable in the circumstances.
4. The reviewer had performed in an unsatisfactory manner on a prior review.
   Other factors can contribute to a peer reviewer being selected for oversight and may include, but are not limited to, reviewers that:

   a. Frequently submit reports with a peer review rating of pass and no Finding for Further Consideration (FFC) forms.
   b. Seldom, if ever, submit peer review reports with a rating of pass with deficiency or fail.
   c. Appear to be submitting the exact same boilerplate FFC form(s).
   d. Conduct their first System Review that contains high-risk industries.
   e. Received communications from regulatory, monitoring, or enforcement bodies relating to allegations or investigations in the conduct of accounting, audit, or attestation engagements performed by the reviewer.
5. The reviewer's firm receives a report with a peer review rating of pass with deficiencies or fail on its current peer review.
6. Engagements from peer reviewers new to the Committee.
7. Engagements from reviewers that perform a substantial number of reviews.
8. A random selection of reviews and/or reviewers.

Additional information regarding Oversights:

1. All reviewers conducting an oversight will be paid from the Committee budget at the same rate as technical reviewers for hours in excess of two hours per year spent in the oversight function.
2. The AICPA Peer Review Program Oversight Checklist is utilized on all oversight engagements. Oversight reports are kept on file at the Society office for AICPA oversight visits.
3. The oversight report prepared on letterhead and is submitted in PRIMA and the reviewer is provided time to respond to the report. The final report is provided to the Committee at the same meeting when the peer review is presented for acceptance.
4. The Committee chair or a designated member of the Committee will perform an administrative oversight in the year the AICPA does not.

Oversight of Reviewer's Resumes:
To qualify as a reviewer, an individual must be an AICPA member and have at least five years of recent experience in the practice of public accounting in accounting or auditing functions. The firm that the member is associated with should have received a pass report on either its System or Engagement Review. The reviewer should obtain at least 48 hours of continuing professional education in subjects related to accounting, auditing, and quality control every three years, with a minimum of 8 hours in any one year.

A reviewer of an engagement in a high-risk industry should possess not only current knowledge of professional standards but also current knowledge of the accounting practices specific to that industry. In addition, the reviewer of an engagement in a high-risk industry should have current practice experience in that industry and complete current reviewer training for specific industries. If a reviewer does not have such experience, the reviewer may be required to justify why they should be permitted to review engagements in that industry. In those incidences, the technical reviewers will be consulted. The technical reviewer may defer the decision to the Committee.

Ensuring that reviewers' resumes are updated annually and are accurate is a critical element in determining if the reviewer or review team has the appropriate knowledge and experience to perform a specific peer review. All reviewer resumes are verified over a three-year period. Verification includes the reviewers' qualifications and experience related to engagements performed under GAS, ERISA, FDICIA, broker-dealers, or SOC 1 and 2; review of current level of involvement for each industry code listed on the reviewer's resume; review of a list of continuing professional education (CPE) obtained in subjects relating to accounting, auditing, and quality control (A&A) during the last three complete years; and determining if the reviewer obtained at least 120 CPE credit hours over a three year period, with no less than 48 hours in A&A if the reviewer is an auditor with at least 8 hours in each year. Copies of CPE certificates may be requested to document qualifications. Additional procedures include verifying whether a) the reviewer is a partner or manager in a firm enrolled in the AICPA Peer Review Program; b) the reviewer's firm received a pass report on its most recently completed peer review; and c) the reviewer's industry experience coincides with the firm's practice as identified during its most recent peer review.

Oversight Process

In accordance with oversight policies and procedures described under Administering Entity Oversight Process and Procedures a summary of oversight in 2018 and 2019 follows.

Peer reviews selected for oversight

AICPA Member Firms

Type of Peer Review (System or Engagement)	2018 Oversight	2019 Oversight
System (on-site)	2	2
System (desk)	0	3
Engagement	2	2
Total	4	7

Note: Requirement for two must-select engagement to be included in the oversights ended in 2017, due to enhanced oversights being performed by the AICPA

Oregon State Program

Type of Peer Review (System or Engagement)	2018 Oversight	2019 Oversight
System	0	0
Engagement	1	0
Total	1	0

Verification of reviewer's resumes

Year	State	Total Number of Peer Reviewers	Total Number of Resume's Verified for Year	% of Total Verified
2018	Oregon	30	14	47%
2018	Hawaii	6	2	33%
2019	Oregon	25	11	44%
2019	Hawaii	6	2	33%

Administrative oversights

Date of Last Administrative Oversight Performed by the Administering Entity	Dec. 19, 2919
Date of Last On-site Oversight Performed by the AICPA Oversight Task Force (covers only the AICPA Peer Review Program)	Sept. 19-20, 2018