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NASBA

Welcome

Presiding: Mark Crocker, CPA
Chair, Executive Directors Committee

2014 Executive Director & State Board Staff Conference

The background is a stylized, painterly illustration of a forest. A dirt path leads from the bottom center towards a cave entrance in the distance. The trees and foliage are rendered in shades of green and brown, with a textured, brush-stroke effect. The overall mood is serene and natural.

NASBA

NASBA REPORT

Carlos Johnson, CPA
Chair, NASBA

Ken L. Bishop
President & CEO, NASBA

2014 Executive Director & State Board Staff Conference



NASBA | AICPA®

SUMMIT MEETING

FEBRUARY 4-5, 2014

MIAMI, FLORIDA



American Accounting Association

Thought Leaders in Accounting



RELEVANCY & BRANDING



Ohio ACCOUNTANCY BOARD

CHAIR MESSAGE

As the Chair of the Ohio Accountancy Board, I am pleased to share with you the highlights of the past year. The Board has been busy with a variety of projects, including the implementation of the new CPA exam, the development of the new CPA exam, and the implementation of the new CPA exam. I am proud of the work that we have done and look forward to continuing our work in the future.

CLOSING THOUGHTS FROM OUR PAST CHAIR

As the past chair of the Ohio Accountancy Board, I am proud to have served the profession and the public. I have been fortunate to work with a great team of staff and board members, and I look forward to seeing the continued success of the Board in the future.

Oklahoma Accountancy Board

We Can Do Better!

As the Chair of the Oklahoma Accountancy Board, I am pleased to share with you the highlights of the past year. The Board has been busy with a variety of projects, including the implementation of the new CPA exam, the development of the new CPA exam, and the implementation of the new CPA exam. I am proud of the work that we have done and look forward to continuing our work in the future.

Wisconsin CPA MATTERS

2014 CERTIFICATE AND FIRM PERMIT RENEWALS UNDERWAY

As the Chair of the Wisconsin Accountancy Board, I am pleased to share with you the highlights of the past year. The Board has been busy with a variety of projects, including the implementation of the new CPA exam, the development of the new CPA exam, and the implementation of the new CPA exam. I am proud of the work that we have done and look forward to continuing our work in the future.



EDUCATION





**DIVERSITY &
LEADERSHIP**



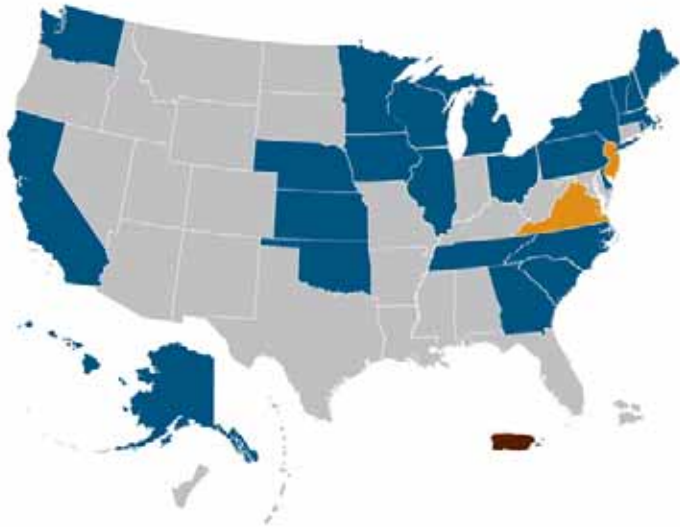


INTERNATIONAL INITIATIVES





LEGISLATIVE EFFORTS





NASBA INFRASTRUCTURE



MISSION DRIVEN
MEMBER FOCUSED





NASBA

Break

2014 Executive Director & State Board Staff Conference

The background of the slide is a painting of a forest. A dirt path leads from the bottom center towards the background, flanked by dense green foliage and trees. The lighting is soft, suggesting a sun-dappled forest floor.

NASBA

Legislative Update

Moderator:

Jimmy Corley

Executive Director, Arkansas State Board of Accountancy

2014 Executive Director & State Board Staff Conference



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Legislative Update

John Johnson

Director, Legislative and Governmental Affairs, NASBA

2014 Executive Director & State Board Staff Conference

Trusted

Resource for Regulation and
Professional Services.

Legislative Update

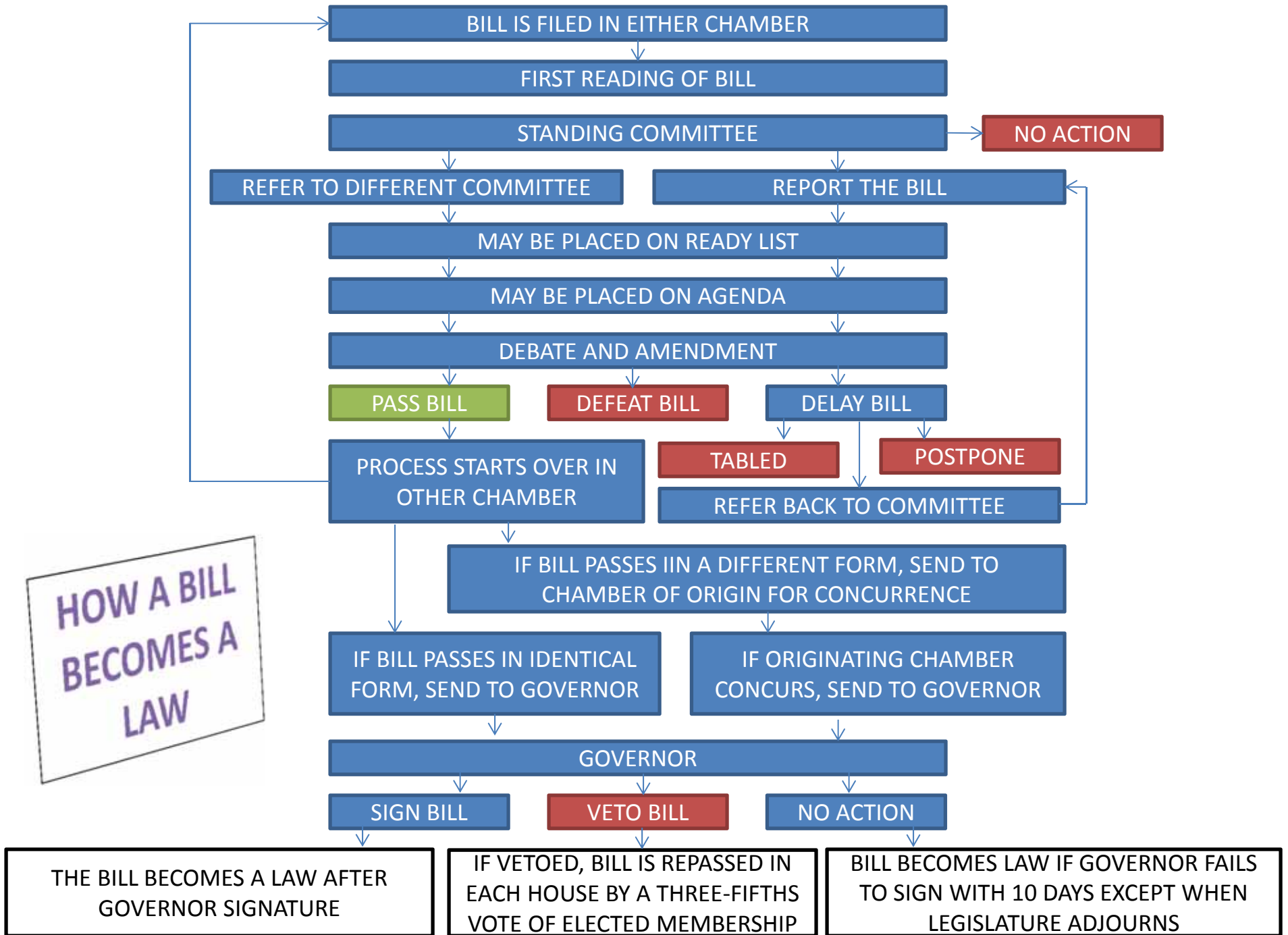
32nd Annual Conference
for Executive Directors and Board
Staff

March 4, 2013



*John W. Johnson, Director
Legislative and
Governmental Affairs
jjohnson@nasba.org
(615) 880-4232 (Office)
(615) 934-6510 (Mobile)*

NASBA



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NASBA Launches Legislative Tracking System

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EVENTS

[32nd Annual Conference for Executive Directors and Board Staff – March 3-6, 2014](#)

[19th Annual Conference for Board of Accountancy Legal Counsel – March 3-5, 2014](#)

[Eastern Regional Meeting – June 4-6, 2014](#)

BLOGS/FEATURES

[NASBA Chair Johnson Outlines His Initiatives for 2013-14](#)

[NASBA Hosts 100th Annual Meeting](#)

[Getting to Know Awards Committee](#)

Trusted

Resource for Regulation and Professional Services.

The collage displays four overlapping screenshots of the StateTrack website interface:

- Top Left Screenshot:** Shows the main navigation bar with the StateTrack logo, a search bar, and links for "What is StateTrack?", "Request a Demo", and "Contact Us". Below the navigation is a large image of a state capitol building with the text "Legislation, State-level are coming".
- Top Right Screenshot:** Shows a search interface for "Legislation Titles / Text Search" with a search button and a dropdown menu for "Virginia". It features a profile for "Robert F. McDonnell (R)" and a bar chart showing "3290" items.
- Bottom Left Screenshot:** Shows a map of the United States with color-coded states. Below the map are several news snippets with titles like "Mandatory Sexual Abuse Training" and "Legislative Committee Hearing".
- Bottom Right Screenshot:** Shows a detailed view of a legislative item, including a "Public Hearing" section and a "Summary" section with a list of items.

Boards of Accountancy Related Legislation

Text

"State Board of Public Accountancy"

Include plurals/possessives & past/present tense

Text

**+appointment(CPA, Certified Public Accountant,
Accountant) w/250**

Include plurals/possessives & past/present tense

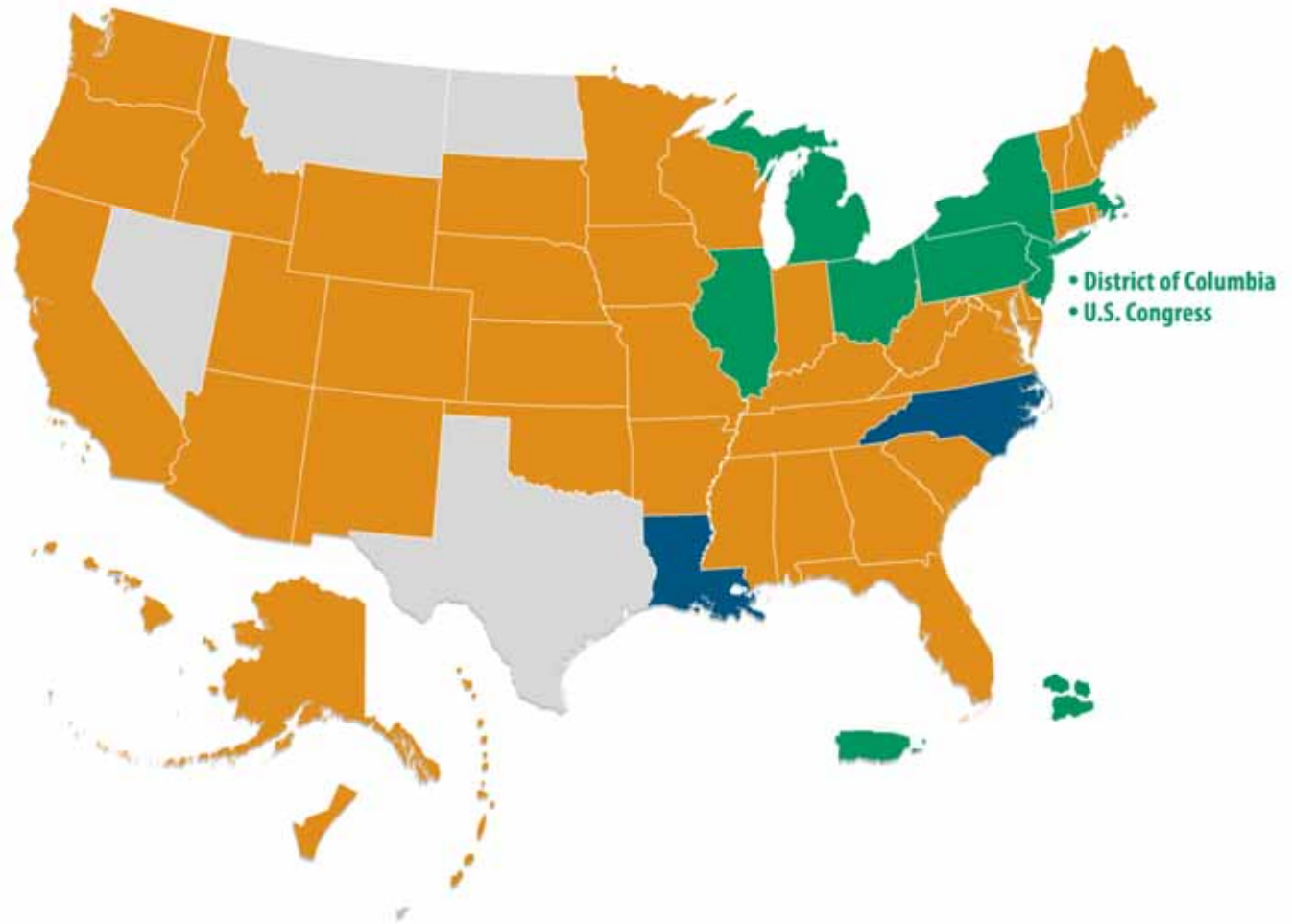
Text

**+ "home office" Accountant accountancy accounting @0
w/250**

Include plurals/possessives & past/present tense

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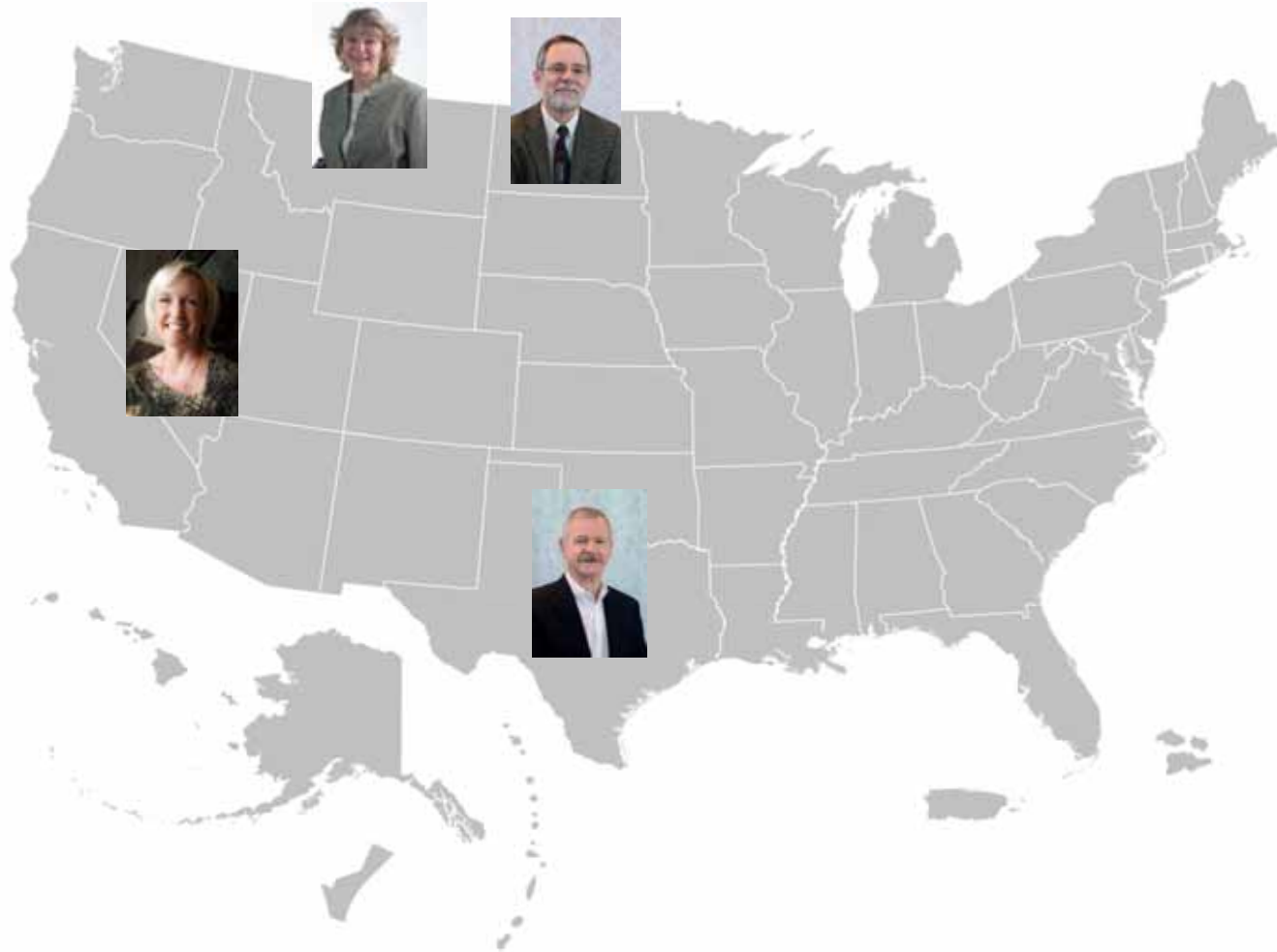
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Resource for Regulation and Professional Services.

LEGISLATION

REGULATIONS

Tracking »

Manage »

Reference »

Help

Legislation Titles / Text Search



GO!

Advanced Search Options >>



- Not in Session
- Protest Sits
- Convened
- Special Session

As of 2/26/14

2014 Legislative Sessions:
 ■ 52 Jurisdictions in session
 ■ 4 Jurisdictions not convening

Convene & Adjourn Dates

Month

List



Mon February 3, 2014

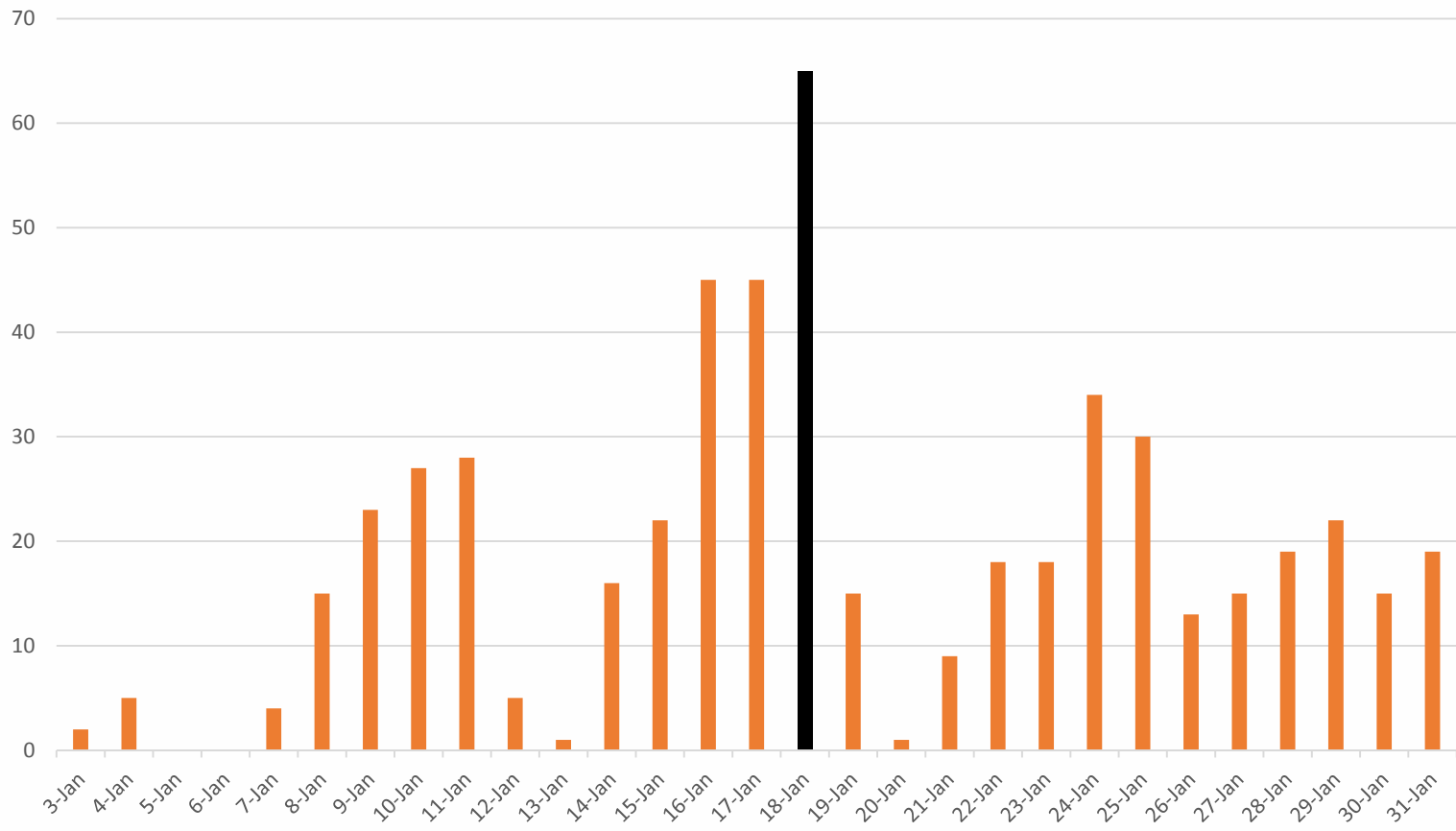
● CONVENE | Oklahoma, Oregon

Wed February 5, 2014

● CONVENE | Connecticut

Mon February 10, 2014

New Bills Filed



High Priority

- Contains a change in statutory language having a direct impact on the profession
- Contains statutory language that *if amended* could have an impact

2014 SESSION

- [history](#) | [hilite](#) | [pdf](#) | print version

14100809D

HOUSE BILL NO. 937
Offered January 8, 2014
Pre-filed January 8, 2014

A BILL to amend and reenact §§ [2.2-3701](#), [2.2-3705.7](#), [2.2-3711](#), and [2.2-3713](#) of the Code of Virginia, **relating to the Virginia Freedom of Information Act**; applicability to the State Corporation Commission; certain exemption for the State Corporation Commission; proceedings for enforcement.

§ [2.2-3713](#). Proceedings for enforcement of chapter.

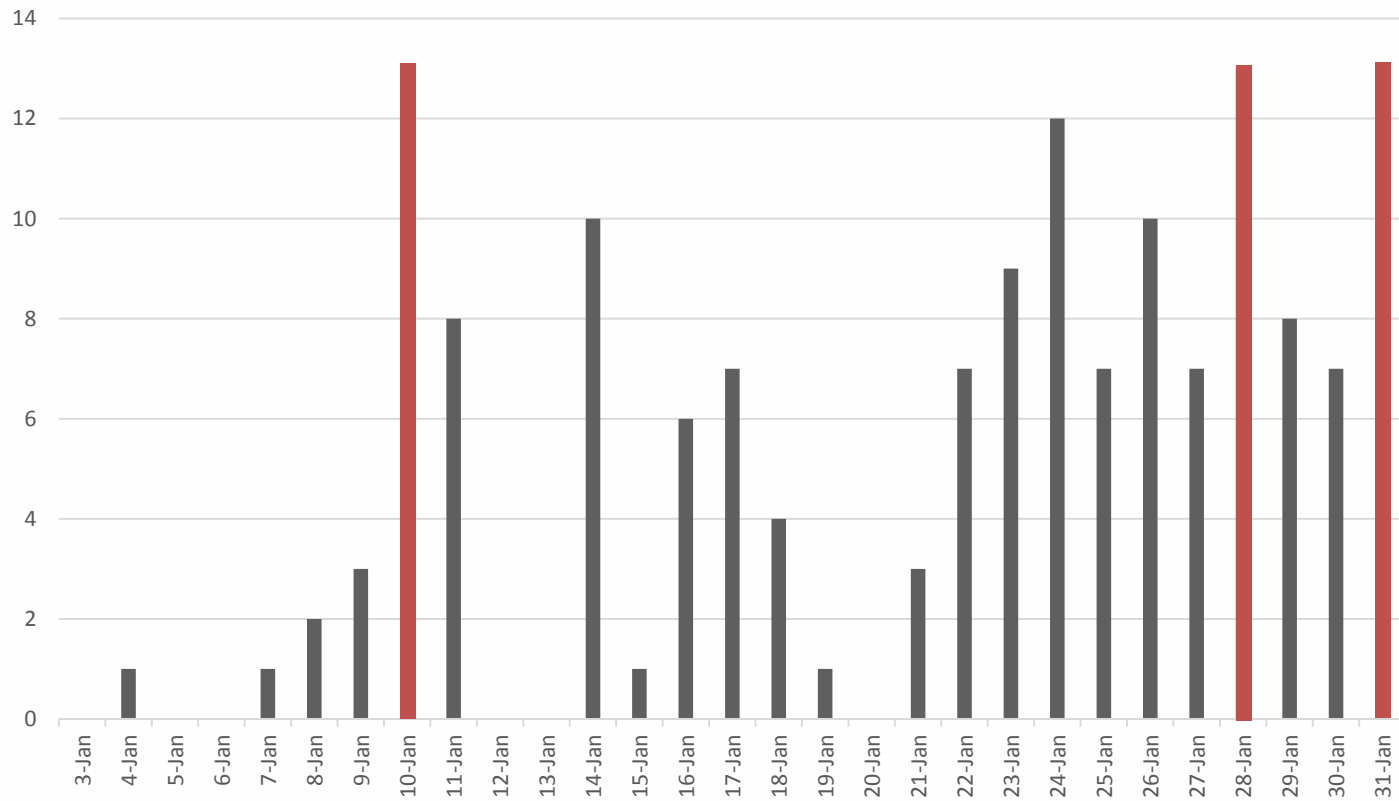
4. In a case involving the State Corporation Commission, to the Supreme Court in accordance with Article IX, Section 4 of the Constitution of Virginia.

§ [2.2-3711](#). Closed meetings authorized for certain limited purposes.

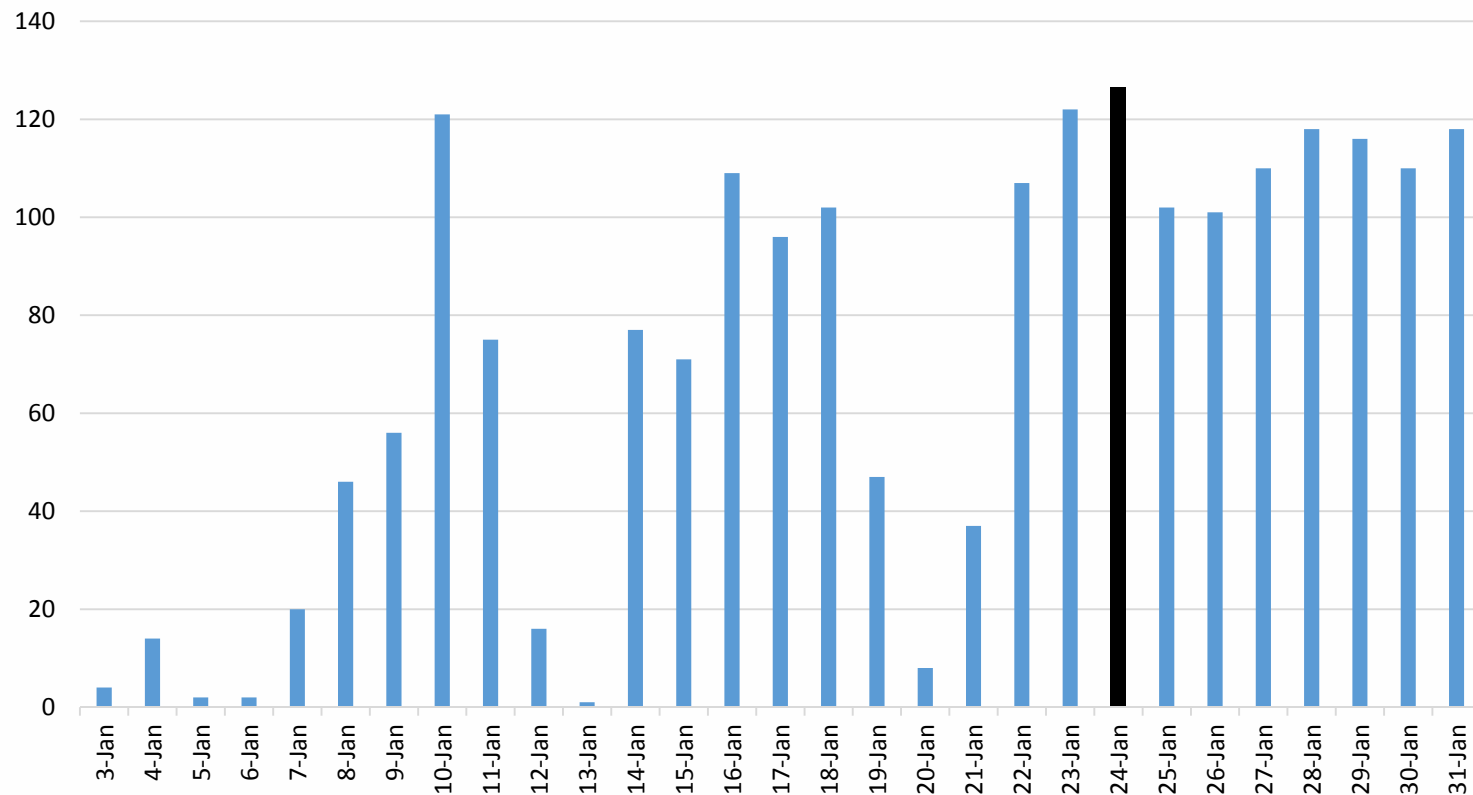
A. Public bodies may hold closed meetings only for the following purposes:

27. Those portions of disciplinary proceedings by any regulatory board within the Department of Professional and Occupational Regulation, or Department of Health Professions, ~~or the Board of Accountancy~~ conducted pursuant to § [2.2-4019](#) or [2.2-4020](#) during which the board deliberates to reach a decision or meetings of health regulatory boards or conference committees of such boards to consider settlement proposals in pending disciplinary actions or modifications to previously issued board orders as requested by either of the parties.

Daily Activity on High Priority Bills

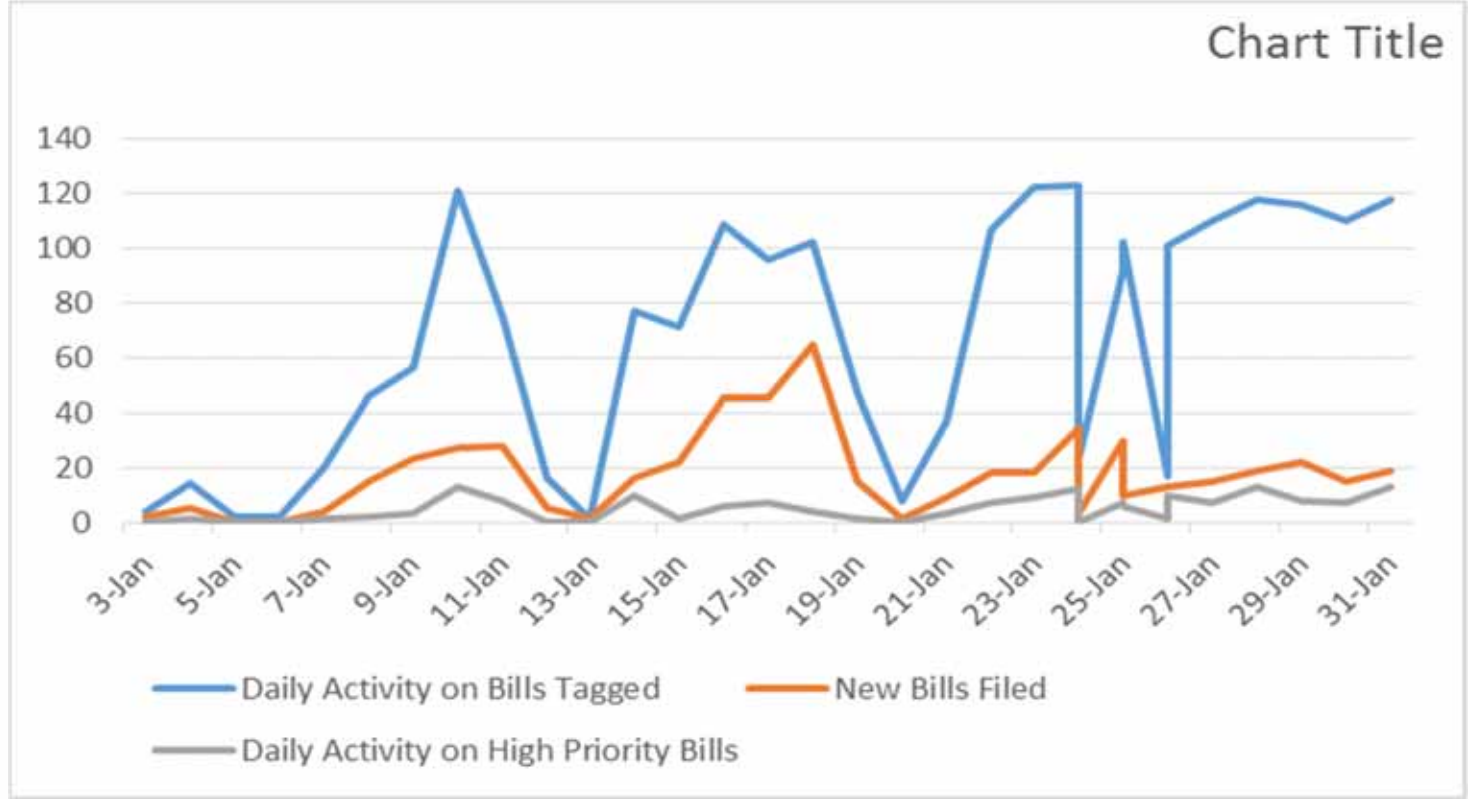


Daily Activity on Bills Tagged



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[Search Sent Items \(24\)](#) [Current Folder](#) [Reply](#) [Reply All](#) [Forward](#)

All: Unread By Date Newest

Dan Dustin
 FW: Notes on sub HB 201
 The commission begins 30 days ago and we were hoping he would have his
 1/17/2014

Dan Dustin
 FW: All last - Suggestions
 etc...

'Randy Ross'
 RE: OK Legislation
 Randy: Here it am...

Edwin Barmcott
 RE: from Ed
 re the World Turn...

James Suh
 RE: Name Analysis
 Perfect! Thanks you
 1/17/2014

'Randy Ross'
 RE: OK Legislation
 Randy: HB 2190 (Statewide Accountancy Jurisdiction Bill) was filed today which...
 1/17/2014

mpetersen@azaccountancy.gov
 AZ HB 2263
 Monica: Hope you are doing well and having a great start to the new year! I...
 1/17/2014

Edwin Barmcott: Colleen Conrad
 FW: Your approval requested - Joint letter to WI society
 etc... your copy was not included in the distribution. See below
 1/17/2014

Dan Dustin
 Kayyong
 1/17/2014

AZ HB 2263 Forese

[Certified Public Accountants](#)
 Amending sections 32-721, 32-729, 32-730.01, 32-730.02, 32-730.03, 32-730.04, 32-731, 32-732, 32-741.01 and 32-742, Arizona Revised Statutes; relating to certified public accountants.
[Prefile - 01/16/2014](#)
 SYSTEM BILL HISTORY
 New 01/17/2014

 Bill Text:
http://www.azleg.gov/Documents/forBill.asp?Bill_Number=HB2263&Session_ID=112
 John W. Johnson
 Director, Legislative & Governmental Affairs

mpetersen@azaccountancy.gov
 AZ HB 2263
 Monica: Hope you are doing well and having a great start to the new year! I...
 1/17/2014

Young, Matthew T.; Decker, Michael
 RE: Can you guys please review this ASAP and give me any edit/comments y...
 etc... See attached for your review. John
 1/17/2014

Caleb Raymer
 Tentative: Friday Lunch
 1/17/2014

Young, Matthew T.
 RE: Can you guys please review this ASAP and give me any edit/comments y...
 etc... Making some minor changes and will get back to you soon. etc...
 1/17/2014

Dan Dustin; Edwin Barmcott

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PRODUCTS & SERVICES



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MEMBER CENTER

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- Member Products & Services
- < Meetings & Events
- Legislative Tracking
- Gateway
- Committees
- PROC Resources
- Enforcement Resource Guide
- < NASBA Awards
- ED Login

NASBA Launches Legislative Tracking System

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Legislative Tracking

NASBA's legislative tracking network was created specifically for Boards of Accountancy to monitor legislative bills that affect the regulation of the accounting profession, as well as any amendments made to a bill during the legislative process. To begin using the system, click on any "green" state or jurisdiction (green=active legislation) in the map to see a list of legislative bills from that particular state/jurisdiction. Once the list appears, the title of each bill is a link to the legislation.

[Click here](#) to view only high-priority legislation being tracked. Once the list appears, either scroll down to find your state or jurisdiction, or click on any blue state or jurisdiction on the map (blue indicates active high priority legislation) to take you directly to that state/jurisdiction's listing.

"high-priority" includes legislation that either has a direct impact on the regulation of the accounting profession, or legislation that contains existing statutory language that, if amended during the legislative process, could have an impact on the regulation of the accounting profession.



February 14, 2014



- [Boards of Accountancy Related Legislation](#)
 - [Accountancy Standards](#)
 - [Education/Ethics / CPE / Exam requirements](#)
 - [Military/Spouse of Military Licensure](#)
 - [SOX Cascade](#)
 - [Tax Preparers](#)
- [Other Activity Affecting the Profession](#)

Home

11 / 18 items

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Pre-determined searches for board related legislative bills displayed on this page are based on a link to the state's jurisdiction in a particular content area.

- [Boards of Accountancy Related Legislation](#)
 - [Accountancy Standards](#)
 - [Education/Ethics / CPE / Exam requirements](#)
 - [Military/Spouse of Military Licensure](#)
 - [SOX Cascade](#)
 - [Tax Preparers](#)





Legislative Tracking

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"High-priority" includes legislation that either has a direct impact on the regulation of the accounting profession, or legislation that contains existing statutory language that, if amended during the legislative process, could have an impact on the regulation of the accounting profession.



February 14, 2014



Home 1/7/4 2014

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Pre-determined searches, by subject matter, have been created for ease of use. Click on any of the links below to view legislation in a particular content area.

- [Boards of Accountancy Related Legislation](#)
 - [Accounting Standards](#)
 - [Education/Ethics / CPE / Exam requirements](#)
 - [Military/Reserve of Military Licenses](#)
 - [SOX Controls](#)
 - [Tax Preparation](#)



High Priority Legislation

Alaska 2013-2014

4 Bills

Number: AK [R] HB

Sponsor: HAWKER

Title: [EXTEND BOARD OF PUBLIC ACCOUNTANCY](#)

Abstract: An Act extending the termination date of the Board of Public Accountancy; and providing for an effective date.

Status: [\(H\) EFFECTIVE DATE\(S\) OF LAW 6/4/13 - 06/24/2013](#)

History: *Status 06/20/2013; Status 06/08/2013; Status 05/25/2013; Text 04/18/2013; Status, Text 04/10/2013; Status 04/09/2013; Status 04/07/2013;013; Hearing 04/03/2013; Status 03/28/2013; Status 03/27/2013; Status 03/22/2013; Hearing 03/21/2013; Status 03/20/2013; Status 03/15/2013; Hearing 03/14/2013; Hearing 02/28/2013; Hearing 02/27/2013;1/2013; Status 02/20/2013; Status, Text 02/16/2013; Status 02/15/2013; Status 02/14/2013; Status 02/13/2013; Status 02/08/2013;13; Status 02/07/2013; Status, Text 01/31/2013; Status 01/30/2013; Status 01/29/2013;3; New 01/07/2013*

Profiles: View highlighted keywords
 • [Boards of Accountancy Related Legislation](#)

Priority: High

Notes: jjohnson@nasba.org 04/22/13
 Transmitted to the Governor on 4/8

Number: AK [R] HB 84 - Updated (Status 06/20/2013)

Sponsor: SADDLER

Title: [MILITARY TRAINING CREDIT TEMP LICENSE](#)

Abstract: An Act relating to applying military education, training, and service credit to occupational licaning requirements; providing for a temporary occupational license for qualified military service members; and providing for an effective date.



High Priority Legislation
February 13, 2014

Alaska 2013-2014

4 Bills

Number: AK [R] HB

Sponsor: HAWKER

Title: [EXTEND BOARD OF PUBLIC ACCOUNTANCY](#)

Abstract: An Act extending the termination date of the Board of Public Accountancy; and providing for an effective date.

Status: [\(H\) EFFECTIVE DATE\(S\) OF LAW 6/4/13 - 06/24/2013](#)

History: *Status 06/20/2013; Status 06/08/2013; Status 05/25/2013; Text 04/18/2013; Status, Text 04/10/2013; Status 04/09/2013; Status 04/07/2013;013; Hearing 04/03/2013; Status 03/28/2013; Status 03/27/2013; Status 03/22/2013; Hearing 03/21/2013; Status 03/20/2013; Status 03/15/2013; Hearing 03/14/2013; Hearing 02/28/2013; Hearing 02/27/2013;1/2013; Status 02/20/2013; Status, Text 02/16/2013; Status 02/15/2013; Status 02/14/2013; Status 02/13/2013; Status 02/08/2013;13; Status 02/07/2013; Status, Text 01/31/2013; Status 01/30/2013; Status 01/29/2013;3; New 01/07/2013*

Profiles: View highlighted keywords
• [Boards of Accountancy Related Legislation](#)

Priority: High

Notes: jjohnson@nasba.org 04/22/13
Transmitted to the Governor on 4/8

Number: AK [R] HB 84 - Updated (Status 06/20/2013)

Sponsor: SADDLER

Title: [MILITARY TRAINING CREDIT/TEMP LICENSE](#)

Abstract: An Act relating to applying military education, training, and service credit to occupational licensing requirements; providing for a temporary occupational license for qualified military service members; and providing for an effective date.

Virginia 2014-2015

8 Bills

Sponsor: W. Allen Jones

Title: [Budget Bill](#)

Abstract: Budget Bill. Appropriations of the Budget submitted by the Governor of Virginia providing a portion of revenues for the two years ending respectively on the thirtieth day of June, 2015, and the thirtieth day of June, 2016.

Status: [House: Referred to Committee on Appropriations - 12/16/2013](#)

History: [Status 01/24/2014](#); [Status 01/23/2014](#); [New 12/17/2013](#)

Profiles: [View highlighted keywords](#)

- [Boards of Accountancy Related Legislation](#)
- [Boards of Accountancy Related Legislation/Education/Ethics / CPE / Exam requirements](#)
- [Boards of Accountancy Related Legislation/Military/Spouse of Military Licensure](#)

Priority: High

Number: VA [R] HB 897 - Updated (Status 01/31/2014)

Sponsor: Christopher K. Peace

Title: [Private security services businesses, exception for certified public accountants](#)

Abstract: Private security services businesses, exception for certified public accountants. Provides that a certified public accountant (employees are excepted from the licensing, certification, and training requirements for private security services businesses. Currently, CPAs who are licensed to practice in the Commonwealth are excepted from these re. the Commonwealth, i.e., out-of-state ...

Status: [Senate: Referred to Committee on General Laws and Technology - 01/28/2014](#)

History: [Status 01/31/2014](#); [Status 01/30/2014](#); [Status 01/28/2014](#); [Status 01/25/2014](#); [Status 01/24/2014](#); [Status 01/22/2014](#); [Status 01/09/2014](#)

Profiles: [View highlighted keywords](#)

- [Boards of Accountancy Related Legislation](#)

Priority: High

Number: VA [R] HB 907 - Updated (Status 02/13/2014)

Sponsor: Barry D. Knight

Title: [Accountancy, Board for, licensing requirements](#)

Abstract: Board for Accountancy; licensing requirements. Requires certified public accounting firms to participate in the Facilitated State of Certified Public Accountants for peer review.

Status: [Senate: Passed Senate \(39-Y 0-N\) - 02/12/2014](#)

History: [Status 02/13/2014](#); [Status 02/12/2014](#); [Status 02/11/2014](#); [Status 01/31/2014](#); [Status 01/30/2014](#); [Status 01/28/2014](#); [Status 01/17/2014](#); [Status 01/11/2014](#); [Status, Text 01/10/2014](#); [New 01/09/2014](#)

Profiles: [View highlighted keywords](#)

- [Boards of Accountancy Related Legislation](#)
- [Boards of Accountancy Related Legislation/Education/Ethics / CPE / Exam requirements](#)

Priority: High

Number: VA [R] HB 937 - Updated (Status 02/07/2014)

Sponsor: Scott A. Surovell

Title: [Virginia Freedom of Information Act, application to the State Corporation Commission, exemptions](#)

Abstract: Freedom of Information Act, application to the State Corporation Commission, exemptions, proceedings for enforcement. (i) is a public body for the purposes of the Freedom of Information Act (FOIA), but exempts records of the Commission to the extent such records relate to (i) the Commission's exercise of the powers and duties prescng to the regulation or control of persons ...

Status: [House: Tabled in Commerce and Labor by voice vote - 02/06/2014](#)

History: [Status 02/07/2014](#); [Status, Text 01/10/2014](#); [New 01/09/2014](#)

Profiles: [View highlighted keywords](#)

Alabama 2014

Sponsor: [Clausen](#)
Title: [General fund budget, appropriations for ordinary expenses of executive, legislative, and judicial departments](#)
Abstract: This bill makes appropriations for the ordinary expenses of the executive, legislative and judicial agencies of the State, for other functions of said year ending September 30,

Status: [Read for the first time and referred to the House of Representatives committee on Ways and Means General Fund - 01/15/2014](#)
History: [New 01/15/2014](#)
Profiles: [View highlighted keywords](#)

- [Boards of Accountancy Related Legislation](#)
- [Boards of Accountancy Related Legislation/Education/Ethics / CPE / Exam requirements](#)

Priority: High

Number: [AL \[R\] HB 377 - Updated \(Status 02/13/2014\)](#)
Sponsor: [Jones](#)
Title: [Public Accountancy Act, term ""attest"" further defined, term ""report"" defined, nonresident certified public accountants with practice in 34-1-2, 34-1-16, 34-1-17 am'd](#)
Abstract: Under existing law, the term attest is defined in the Public Accountancy Act of 2003 as providing specified financial statement services. This bill would expand this definition to include any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE) rather than just examination of prospective report and would require ...

Status: [Pending third reading on day 14 Favorable from Financial Services - 02/12/2014](#)
History: [Status 02/13/2014; New 01/30/2014](#)
Profiles: [View highlighted keywords](#)

- [Boards of Accountancy Related Legislation](#)
- [Boards of Accountancy Related Legislation/Accountancy Standards](#)
- [Boards of Accountancy Related Legislation/Education/Ethics / CPE / Exam requirements](#)

Priority: High

Number: [AL \[R\] SB 16 - Updated \(Status 01/15/2014\)](#)
Sponsor: [Williams](#)
Title: [State agencies, Sunset bills, omnibus bill for agencies continued without modification, Sec. 41-20-11 am'd](#)
Abstract: This bill would amend the Alabama Sunset Law to allow for the Legislature to consider an omnibus bill for the recommendation of the Sunset Committee.

Status: [Pending third reading on day 3 Favorable from Governmental Affairs - 01/15/2014](#)
History: [Status 01/15/2014; Hearing 01/14/2014; Text 10/02/2013; Text 09/07/2013; Text 08/19/2013; New 08/14/2013](#)
Profiles: [View highlighted keywords](#)

- [Boards of Accountancy Related Legislation](#)

Priority: High

Number: [AL \[R\] SB 146 - Updated \(Status 02/13/2014\)](#)
Sponsor: [Holley](#)
Title: [Public Accountancy Act, term ""attest"" further defined, term ""report"" defined, nonresident certified public accountant standards, Secs. 34-1-2, 34-1-16, 34-1-17 am'd](#)
Abstract: Under existing law, the term attest is defined in the Public Accountancy Act of 2003 as providing specified financial information. This bill would expand this definition to include any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE) rather than just external audits and would also define the term report and would require ...

Status: [Pending third reading on day 14 Favorable from Financial Services - 02/12/2014](#)
History: [Status 02/13/2014; Status 01/30/2014; Status 01/28/2014; Status 01/22/2014; Hearing 01/16/2014; New 01/14/2014](#)
Profiles: [View highlighted keywords](#)

Number: VA [R] HB 30 - Updated (Status 01/24/2014)

Sponsor: S. Chris Jones

Title: [Budget Bill](#)

Abstract: Budget Bill. Appropriations of the Budget submitted by the Governor of Virginia providing a portion of revenues for the two years ending respectively on the thirtieth day of June, 2015, and the thirtieth day of June, 2016

Status: [House: Referred to Committee on Appropriations - 12/16/2013](#)

History: [Status 01/24/2014](#); [Status 01/23/2014](#); [New 12/17/2013](#)

Profiles: View highlighted keywords

- [Boards of Accountancy Related Legislation](#)
- [Boards of Accountancy Related Legislation/Education/Ethics / CPE / Exam requirements](#)
- [Boards of Accountancy Related Legislation/Military/Spouse of Military Licensure](#)

Priority: High

Number: VA [R] HB 897 - Updated (Status 01/31/2014)

Sponsor: Christopher K. Peace

Title: [Private security services businesses, exception for certified public accountants](#)

Abstract: Private security services businesses; exception for certified public accountants. Provides that a certified public accountant (employees are excepted from the licensing, certification, and training requirements for private security services businesses. Currently, CPAs who are licensed to practice in the Commonwealth are excepted from these re. the Commonwealth, i.e., out-of-state ...

Status: [Senate: Referred to Committee on General Laws and Technology - 01/28/2014](#)

History: [Status 01/31/2014](#); [Status 01/30/2014](#); [Status 01/28/2014](#); [Status 01/25/2014](#); [Status 01/24/2014](#); [Status 01/22/2014](#); [Status 01/09/2014](#)

Profiles: View highlighted keywords

- [Boards of Accountancy Related Legislation](#)

Priority: High

Number: VA [R] HB 907 - Updated (Status 02/13/2014)

Sponsor: Barry D. Knight

Title: [Accountancy, Board for; licensing requirements](#)

Abstract: Board for Accountancy; licensing requirements. Requires certified public accounting firms to participate in the Facilitated State of Certified Public Accountants for peer review.

Status: [Senate: Passed Senate \(39-Y 0-N\) - 02/12/2014](#)

History: [Status 02/13/2014](#); [Status 02/12/2014](#); [Status 02/11/2014](#); [Status 01/31/2014](#); [Status 01/30/2014](#); [Status 01/28/2014](#); [Status 01/17/2014](#); [Status 01/11/2014](#); [Status, Text 01/10/2014](#); [New 01/09/2014](#)

Profiles: View highlighted keywords

- [Boards of Accountancy Related Legislation](#)
- [Boards of Accountancy Related Legislation/Education/Ethics / CPE / Exam requirements](#)

Priority: High

Number: VA [R] HB 937 - Updated (Status 02/07/2014)

Sponsor: Scott A. Surovell

Title: [Virginia Freedom of Information Act, application to the State Corporation Commission, exemptions](#)

Abstract: Freedom of Information Act; application to the State Corporation Commission; exemptions; proceedings for enforcement. (a) is a public body for the purposes of the Freedom of Information Act (FOIA), but exempts records of the Commission to the extent such records relate to (i) the Commission's exercise of the powers and duties prescng to the regulation or control of persons ...

Status: [House: Tabled in Commerce and Labor by voice vote - 02/06/2014](#)

History: [Status 02/07/2014](#); [Status, Text 01/10/2014](#); [New 01/09/2014](#)

Profiles: View highlighted keywords

Number: VA [R] HB 1074 - Updated (Status 02/13/2014)

Sponsor: Edward T. Scott

Title: [Va. Racing Commission; transfers responsibility for Commission to Sec. of Agriculture & Forestry.](#)

Abstract: Virginia Racing Commission. Transfers responsibility for the Virginia Racing Commission to the Secretary of Agriculture and Forestry. Currently, the Virginia Racing Commission is u

Status: [Senate: Referred to Committee on General Laws and Technology - 02/12/2014](#)

History: [Status 02/13/2014](#); [Status 02/12/2014](#); [Status 02/11/2014](#); [Status 02/08/2014](#); [Status 02/06/2014](#); [Status 01/30/2014](#); [Status 01/28/2014](#); [Status 01/24/2014](#); [Status 01/23/2014](#); [Status 01](#)

Profiles: View highlighted keywords

• [Boards of Accountancy Related Legislation](#)

Priority: High

Number: VA [R] HB 897 - Updated (Status 01/31/2014)

Sponsor: Christopher K. Pearce

Title: [Private security services businesses, exception for certified public accountants.](#)

Abstract: Private security services businesses, exception for certified public accountants. Provides that a certified public accountant (employees are excepted from the licensing, certification, and training requirements for private security services businesses. Currently, CPAs who are licensed to practice in the Commonwealth are excepted from these re. the Commonwealth, i.e., out-of-state ...

Status: [Senate: Referred to Committee on General Laws and Technology - 01/28/2014](#)

History: [Status 01/31/2014](#); [Status 01/30/2014](#); [Status 01/28/2014](#); [Status 01/25/2014](#); [Status 01/24/2014](#); [Status 01/22/2014](#); [Status 01/09/2014](#)

Profiles: View highlighted keywords

• [Boards of Accountancy Related Legislation](#)

Priority: High

Number: VA [R] HB 907 - Updated (Status 02/13/2014)

Sponsor: Barry D. Knight

Title: [Accountancy, Board for, licensing requirements.](#)

Abstract: Board for Accountancy, licensing requirements. Requires certified public accounting firms to participate in the Facilitated State of Certified Public Accountants for peer review.

Status: [Senate: Passed Senate \(39-Y 0-N\) - 02/12/2014](#)

History: [Status 02/13/2014](#); [Status 02/12/2014](#); [Status 02/11/2014](#); [Status 01/31/2014](#); [Status 01/30/2014](#); [Status 01/28/2014](#); [Status 01/17/2014](#); [Status 01/11/2014](#); [Status, Text 01/10/2014](#); [New 01/09/2014](#)

Profiles: View highlighted keywords

• [Boards of Accountancy Related Legislation](#)

• [Boards of Accountancy Related Legislation Education Ethics / CPE / Exam requirements](#)

Priority: High

Number: VA [R] HB 937 - Updated (Status 02/07/2014)

Sponsor: Scott A. Surovell

Title: [Virginia Freedom of Information Act, application to the State Corporation Commission, exemptions.](#)

Abstract: Freedom of Information Act, application to the State Corporation Commission, exemptions, proceedings for enforcement. (b) is a public body for the purposes of the Freedom of Information Act (FOIA), but exempts records of the Commission to the extent such records relate to (i) the Commission's exercise of the powers and duties prescng to the regulation or control of persons ...

Status: [House: Tabled in Commerce and Labor by voice vote - 02/06/2014](#)

History: [Status 02/07/2014](#); [Status, Text 01/10/2014](#); [New 01/09/2014](#)

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14103047D

HOUSE BILL NO. 1074
Offered January 8, 2014

A BILL to amend and reenact §§ 2.2-203.3 and 2.2-204 of the Code of Virginia, relating to responsibility for the Virginia Racing Commission.

Patron-- Scott

Referred to Committee on General Laws

Be it enacted by the General Assembly of Virginia:

1. That §§ 2.2-203.3 and 2.2-204 of the Code of Virginia are amended and reenacted as follows:

§ 2.2-203.3. Position established; agencies for which responsible; additional duties.

The position of Secretary of Agriculture and Forestry (the Secretary) is created. The Secretary shall be responsible to the Governor for the following agencies: Department of Forestry, Department of Agriculture and Consumer Services, ~~and~~ Virginia Agricultural Council, and Virginia Racing Commission. The Governor, by executive order, may assign any state executive agency to the Secretary, or reassign any agency listed in this section to another Secretary.

§ 2.2-204. Position established; agencies for which responsible; additional duties.

The position of Secretary of Commerce and Trade (the Secretary) is created. The Secretary shall be responsible to the Governor for the following agencies: Virginia Economic Development Partnership Authority, Virginia Tourism Authority, Department of Labor and Industry, Department of Mines, Minerals and Energy, Virginia Employment Commission, Department of Professional and Occupational Regulation, Department of Housing and Community Development, Department of Small Business and Supplier Diversity, Virginia Housing Development Authority, ~~Virginia~~ **and Board of Accountancy.** ~~and~~ Tobacco Indemnification and Community Revitalization Commission. The Governor, by executive order, may assign any state executive agency to the Secretary, or reassign any agency listed in this section to another Secretary.

The Secretary shall implement the provisions of the Virginia Biotechnology Research Act (§ 2.2-5500 et seq.).

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Jewell, Wade (BOA)		
RE: NASBA Check-in re PW: SB 1549 Permission request / Follow-up RE: Brief heads-up		1/29/2014
Thanks. Sorry I couldn't be of more help!		
Jewell, Wade (BOA)		1/29/2014
RE: NASBA Check-in re PW: SB 1549 Permission request / Follow-up RE: Brief heads-up		
John,		
Cox, James		1/29/2014
RE: ACPA question		
John - Thanks for reaching out! Martin - Barbara Andrews with ACPA's Forensic		
PITTIONE Martin W * BOA		1/29/2014
PW ACPA question		
Hi John - I will work through my local society as the site you sent me does not have		
Duran - DORA, Ofelia		1/29/2014
Re: SB 135		

To: John, Johnnie, Jennifer@cpa.com; Elzavay Grooms; Dan Dustin; james@nasba.org

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NASBA

Legislative Tracking System

Number: AL [R] SB 146 - Updated (Status 01/28/2014)

Title: [Public Accountancy Act, term "attest" further defined, term "report" defined, nonresident certified public accountants with practicing privileges required to meet professional standards, Secs. 34-1-2, 34-1-16, 34-1-17 am'd.](#)

Success, Dennis Tomorsky		1/29/2014
RE: PW: NASBA Check-in re PW: SB 1549 Permission request / Follow-up RE: Brief heads-up		
I'll send him our legislation tomorrow. I'll copy you! Wade		
Young, Matthew T.		1/29/2014
RE: WCPA - CPA Education Requirement Update		
Thanks, Dennis. I'm sure it's been a hectic few days/weeks and the update is much		
WCPA - Dennis Tomorsky		1/29/2014
WCPA - CPA Education Requirement Update		
Mat and John, Sorry to keep you in suspense for several days. I am preparing a		
PITTIONE Martin W * BOA		1/29/2014
NASBA Check-in re PW: SB 1549 Permission request / Follow-up RE: Brief heads-up		
Hi John - Hope you are well. We are gearing up to prepare for a hearing on		
CQ StateTrack Reports		1/29/2014
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CQ StateTrack Reports		1/29/2014
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Title: [Public Accountancy Act, term "attest" further defined, term "report" defined, nonresident certified public accountants with practicing privileges required to meet professional standards, Secs. 34-1-2, 34-1-16, 34-1-17 am'd.](#)

Abstract: Under existing law, the term attest is defined in the Public Accountancy Act of 2003 as providing specified financial statement services, including the examination of prospective financial information. This bill would expand this definition to include any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE) rather than just examination of prospective financial information. This bill would also define the term report and would require ...

Status: [Motion to Read a Third Time and Pass adopted Roll Call 190 - 01/28/2014](#)

History: [Status 01/28/2014; Status 01/22/2014; Hearing 01/16/2014; New 01/14/2014](#)

Profiles: [View highlighted keywords](#)

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CO StateTrack Reports | John Johnson | Jennifer@cpa.com | Stacey Grooms | Dan Dustin | James Cox

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Wed 1/29/2014 12:28 PM

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Jewell, Wade (BOA)

RE: NASBA Check-in re FW: SB 1549 Permission request / Follow-up RE: Brief heads-up
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Jewell, Wade (BOA)

RE: NASBA Check-in re FW: SB 1549 Permission request / Follow-up
John,

Cox, James

RE: AICPA question
John - Thanks for reaching out! Martin - Barbara Andrews with Ali

PITTONI Martin W * BOA

FW: AICPA question
Hi John - I will work through my local society as the site you sent me does not have

Duran - DORA, Ofelia

Re: SB 133
Hi John, I do not have the specific information on how many states

PITTONI Martin W * BOA

Re: SB 133
Thank you! Martin Sent from my iPhone

Duran - DORA, Ofelia

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Hi John, Yes. Thanks. It's on my radar. I managed the PI program until the first of

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RE: Fwd: NASBA Check-in re FW: SB 1549 Permission request / Follow-up RE: Brief h...
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Young, Matthew T.

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WICPA - Dennis Tomorsky

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1/29/2014

Number: CO [R] SB 133 - Updated (Hearing 01/28/2014)

Title: [Mandatory Licensure Private Investigators](#)

History: *Hearing, New* 01/28/2014

Profiles: View highlighted keywords

- [Boards of Accountancy Related Legislation/Education/Ethics / CPE / Exam requirements](#)

Number: HI [R] HB 716 - Updated (Hearing 01/29/2014)

Title: [Public Accountancy; Disciplinary Actions; Administrative Fine](#)

Status: [H Bill scheduled to be heard by JUD on Friday, 01-31-14 2:00PM in House conference room 325. - 01/28/2014](#)

History: *Hearing, Status* 01/29/2014; *Status* 01/10/2014; *Status* 02/14/2013; *Status* 02/13/2013; *Status* 02/05/2013; *Hearing, Status* 02/01/2013; *Status* 01/28/2013; *Status* 01/26/2013; *Status* 01/25/2013; *New* 01/23/2013

Profiles: View highlighted keywords

- [Boards of Accountancy Related Legislation](#)

Notes: johnson@nasba.org
04/24/13

You're right, John. The bill was never heard by the second committee referral so is dead for this session. But since 2014 is the second cycle, it can pick up right where it left off and move forward. I'm hoping that'll happen! Aloha, Laurie

Maryland 2014

Number: MD [R] SB 184 - Updated (Status 01/28/2014)

Title: [Annual Corrective Bill](#)

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- Tom Kenny
Florida Newsletter!!!!
Virginia, I hope all is well. I heard from John Johnson that you are interested 2/1/2014
- CQ.com Alert
Sarbanes Oxley
CQ.com EMAIL ALERTS 2/1/2014
- Tom Kenny
RE: January 2014 Oklahoma Accountancy Board Bulletin
What? I wasn't giving you any kind of stuff... You asked me if you wanted me 2/1/2014

Tom Kenny
RE: January 2014 Oklahoma Accountancy Board Bulletin
Hah. I will send her email...

Tom Kenny
RE: January 2014 Oklahoma Accountancy Board Bulletin
No, in response to her response...

Tom Kenny
RE: January 2014 Oklahoma Accountancy Board Bulletin
Send her a follow up and copy me and

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To: John Johnson; kwormley@cq.com; Stacey Grooms; Dan Duetz; jacob@icpa.org

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Number: [HI \[R\] HB 716](#) - Updated (Status 02/01/2014)

Title: [Public Accountancy; Disciplinary Actions; Administrative Fine](#)

Abstract: Clarifies that the board of public accountancy may take over one or more disciplinary actions against any person for violations of accountancy regulatory law, and increases the amount of the administrative fine that may be imposed for any violation.

Status: [H The committees on JUD recommend that the measure be PASSED, UNAMENDED. The votes were as follows: 9 Ayes: Representative\(s\) Rhoads, Har, Brower, Creagan, Ito, Kawakami, Tsuji, McDermott, Thielen; Ayes with reservations: none; Noes: none; and 4 Excused: Representative\(s\) Belatti, C. Lee, Nakashima, Wooley. - 01/31/2014](#)

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History: Status 02/01/2014; Hearing, Status 01/29/2014; Status 01/10/2014; Status 02/14/2013; Status 02/13/2013; Status 02/05/2013; Hearing, Status 02/01/2013; Hearing 01/28/2013; Status 01/26/2013; Status 01/25/2013; New 01/23/2013

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• [Boards of Accountancy Related Legislation](#)

Notes: jjohnson@nasha.org

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2/1/2014

by the second committee referral so is dead for this session. But since 2014 is the second year of the and move forward. I'm hoping that'll happen! Aloha, Laurie

1 Bill

Scheduled Report -- High Priority Legislation 2/1/2014

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Title: Governor confirms appointments

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Janice Hodge RE: Gov. Eco. Bills Ok. Then I am wishing for great weather next Thursday and Friday. Janice		Fri 10:48 AM	
Janice Hodge RE: Gov. Eco. Bills Thank you. Happy Valentine's Day to you as well. Please let me know what		Fri 10:29 AM	
CQ StateTrack Reports Scheduled Report -- CQ StateTrack Daily Legislative Alert View		Fri 10:25 AM	
Tim Wright via Smartsheet Update Request: State Society Relations		Fri 10:02 AM	
Janice Hodge RE: Gov. Eco. Bills Hi John, You probably saw it in the invitation to you I did not receive a copy of the		Fri 10:01 AM	
Tim Wright via Smartsheet Update Request: Board Effectiveness & Legislative Support			
Dan Dustin Draft Testimony Without Letterhead Daniel L. Dustin, CPA Vice President, State Board Relations			

Reply Reply All Forward



Fri 2/14/2014 8:52 AM

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Scheduled Report -- MS HB 525

To: jimburkes@haddosresid.com; John Johnson

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MS HB 525
February 14, 2014

Number: MS [R] HB 525 - Updated (Status 02/13/2014)

Sponsor: Turner

Title: Boards and commissions; revise various provisions and abolish certain inactive.

TO THOSE GOVERNMENTAL ENTITIES; TO REPEAL SECTIONS 7-1-551 THROUGH 7-1-565, MISSISSIPPI CODE OF 1972, WHICH CREATE THE GOVERNOR'S COMMISSION ON PHYSICAL FITNESS AND SPORTS AND PRESCRIBE ITS MISSISSIPPI CODE OF 1972, TO DELETE STATUTORY

CQ StateTrack Reports
Scheduled Report -- MS HB 525
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Fri 8:56 AM

1 Bills

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Dan Dustin VI Testimony Hey John: Is our written testimony due today? Dan Sent from my Verizon Wireless	Fri 4:34 AM
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United States Department of Labor The DOL Newsletter - February 13, 2014: Taking Action on the Minimum Wage; Pled... If you are having trouble viewing this newsletter, please go to	Thu 5:40 PM
CQ StateTrack Reports Scheduled Report -- High Priority Legislation View	Thu 4:20 PM

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Jim Burkes



John Johnson
Director of Legislativ...

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- PITTIONI Martin W * BOA
Re: AICPA question
Hi Barbara and James - Thank you for the very prompt response and offer to share
1/30/2014
 - WICPA - Dennis Tomorsky
WICPA - Update regarding CPA exam education requirement advocacy
Good afternoon all
1/30/2014
 - Russ Friedewald

Reply Reply All Forward

Wed 1/29/2014 12:28 PM

 CQ StateTrack Reports <email@trendtrack.com>
Scheduled Report -- High Priority Legislation - Status Changes

To: John Mrazek; keamley@cq.com; Steacy Grooms; Dan Dushin; jacob@icpa.org

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Jewell, Wade (BOA)
RE: NASBA Check-in re FW: SB 1549 Permission request / Follow-up RE: Brief heads-... 1/30/2014
Thanks. Sorry I couldn't be of more help!

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Cox, James
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John - Thanks for reaching out! Martin - Barbara Andrews with AICPA's Forensic

FW: AICPA question 1/30/2014 January 29, 2014

Duran - DORA, Ofelia
Re: SB 133 1/30/2014
Hi John, Yes. Thanks. It's on my radar. I managed the PI program until the first of

Thank you Martin. Sent from my iPhone

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Hi John, I do not have the specific information on how many states license PIs and

I'll send that our legislation tomorrow. I'll copy your Wade

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1 Bill

Status 01/28/2014)
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and Pass adopted Roll Call 190 - 01/28/2014
2/2014; Hearing 01/16/2014; New 01/14/2014

- Boards of Accountancy Related Legislation
- Boards of Accountancy Related Legislation

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WICPA - Dennis Tomorsky
WICPA - CPA Education Requirement Update
 Mat and John, Sorry to keep you in suspense for several days. I am preparing a

1/29/2014

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- PITTIONI Martin W * BOA
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 Re: SB 133
 Hi John, I do not have the specific information on how many states license PE's and 1/30/2014
- PITTIONI Martin W * BOA
 Re: SB 133
 Thank you! Martin - Sent from my iPhone 1/30/2014
- Duran - DORA, Ofelia
 Re: SB 133
 Hi John, Yes. Thanks. It's on my radar. I managed the PE program until the first of 1/30/2014

Please do not reply to this e-mail as the mailbox is suspended. If you are in need of assistance, please contact your Account Manager directly. Alternatively, you may contact customer service at custserv@nasba.org



High Priority Legislation - Status Changes
 January 29, 2014

Alabama 2014 **1 Bill**

Number: AL [R] SB 146 - Updated (Status 01/28/2014)

Title: [Public Accountancy Act, term "attest" further defined, term "report" defined, nonresident certified public accountants with practicing privileges required to meet professional standards, Secs. 34-1-2, 34-1-16, 34-1-17 am'd.](#)

Abstract: Under existing law, the term attest is defined in the Public Accountancy Act of 2003 as providing specified financial statement services, including the examination of prospective financial information. This bill would expand this definition to include any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE) rather than just examination of prospective financial information. This bill would also define the term report and would require ...

Status: [Motion to Read a Third Time and Pass adopted Roll Call 190 - 01/28/2014](#)

Young, Matthew T.
RE: WICPA - CPA Education Requirement Update
 Thanks, Dennis. I'm sure it's been a hectic few days/weeks and the update is much

1/29/2014

WICPA - Dennis Tomorsky
WICPA - Update regarding CPA exam education requirement advocacy
 Good afternoon All,

1/30/2014

Click here to add networks.

John James Cox
 Relations Manager State Legis...

Janice Hodge
RE: U.S. Virgin Islands Accountancy Legislation (1:00 p.m. Atlantic Time Zone) 1/30/2014
Will do.

Pamela Ivey
Re: HB 62 1/30/2014
Hi you two! Thanks for alerting me about this. I have known that HB0062 would be

Re: AICPA question 1/30/2014
Hi Barbara and James - Thank you for the very prompt response and offer to share

WICPA - Dennis Tomorsky 1/30/2014
WICPA - Update regarding CPA exam education requirement advocacy

Russ Friedewald
RE: HB 4381 1/30/2014
Thanks, John. I appreciate your keeping an eye out for us. Looking forward to the

Jewell, Wade (BOA) 1/30/2014
RE: NASBA Check-in re FW: SB 1549 Permission request / Follow-up RE: Brief heads...
Thanks. Sorry I couldn't be of more help!

Jewell, Wade (BOA) 1/30/2014
RE: NASBA Check-in re FW: SB 1549 Permission request / Follow-up RE: Brief heads...
John,

Cox, James 1/30/2014
RE: AICPA question
John - Thanks for reaching out! Martin - Barbara Andrews with AICPA's Parents

PITTONI Martin W * BOA 1/30/2014
FW: AICPA question
Hi John - I will work through my local society as the site you sent me does not have

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Jewell, Wade (BOA) 1/29/2014
RE: Fwd: NASBA Check-in re FW: SB 1549 Permission request / Follow-up RE: Brief h...
I'll send him our legislation tomorrow. I'll copy you! Wade

Young, Matthew T. 1/30/2014
RE: USFBI - FBI Education Enrollment Initiative

2014 1:09 PM
Friedewald <rfriedewald@ilboa.org>
4381

page on 1/31/2014 1:41 PM.
I appreciate your keeping an eye out for us. Looking forward to the warmth of Savannah. It has been a brutal winter and it is not even close to be over. See you in Georgia.

Russ Friedewald, Executive Director
Board of Examiners
1170 E. Dicht Road, Ste. 107

Sent: Thursday, January 30, 2014 1:02 PM
To: Russ Friedewald
Cc: Dan Dustin
Subject: HB 4381

Russ:
Hope you are doing well and hopefully surviving this brutal winter! Just wanted to make sure that HB 4381 was on your radar - A bill that convenes a task force in order to prepare a report that determines the appropriate scope for regulating tax return preparers, etc. Let me know if we can be of any help and I look forward to seeing you in Savannah, GA - John

[HB 4381](#) Michael J. Zalowski

[TAX RETURN PREPARER-REGULATION](#)
Amends the Illinois Public Accounting Act. Provides that the Department of Financial and Professional Regulation shall convene a task force in order to prepare a report that determines the appropriate scope of a program for regulating tax return preparers, addresses the appropriate qualifications for tax return preparers, and considers any other matters that the task force determines to be necessary or appropriate. Requires that the report be submitted no later than September 1, 2014.
[House Referred to Rules Committee - 01/29/2014](#)
[SYSTEM BILL HISTORY](#)

Click a photo to see recent emails and social updates.

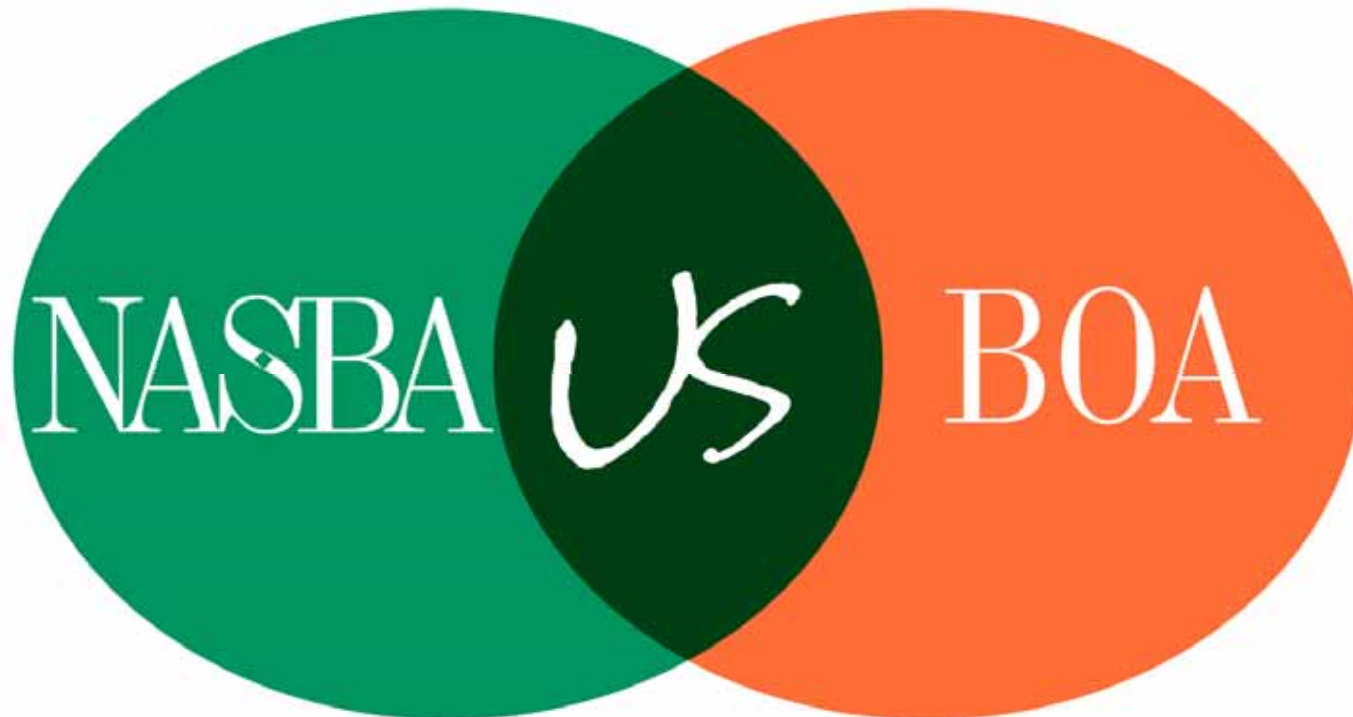
Connect to social networks to show profile photos and activity updates of your colleagues in Office. Click here to add networks.



Trusted

Resource for Regulation and
Professional Services.

Questions?



NASBA

The background of the slide is a painting of a forest path. The path is a light brown dirt road that curves slightly to the right and leads into the distance. The trees on either side are tall and thin, with dense green foliage. The lighting is soft, suggesting a dappled sunlight effect. A semi-transparent grey rectangular box is centered over the middle of the image, containing the main text.

NASBA

National Registry of CPE Sponsors and The Future of Learning:
Exploring New Learning Methods for CPE

Moderator: Ofelia Duran

2014 Executive Director & State Board Staff Conference



NASBA

National Registry of CPE Sponsors and the Future of Learning: Exploring New Learning Methods for CPE

Jessica Luttrull, CPA

Maria-Lisa Caldwell, ESQ

Eric Dingler

2014 Executive Director & State Board Staff Conference

National Registry
of CPE Sponsors
and
The Future of Learning:
Exploring New Learning Methods
for CPE



National Registry of CPE Sponsors

Jessica Luttrull
Manager, National Registry - NASBA



- Registry Processes and Resources to Benefit State Boards
 - Desk Audit Process
 - Complaint Process
 - Tools on LearningMarket.org
- The State of the National Registry
- The CPE Standards



Audit Purpose:

Confirm responses on the self-certification renewal application regarding compliance with the CPE Standards



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- Sponsors are selected at random
- Sponsors receive notice of audit electronically



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- Instructor/Course Developer Biographies
- Certificate of Completion
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- Attendance Monitoring Procedures
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Desk Audit Results

Communication Consists of:

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 - Audit period
 - Audit outcome
- Report of Desk Audit Findings
 - Findings
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Tools and Resources



THE TRUSTED CONTINUING EDUCATION RESOURCE

- Confirm Registry Sponsor Status Tool
 - Search for CPE Providers

www.learningmarket.org





Search



- ▶ The Standards (2012)
- ▶ The Standards (2002)
- ▶ Forms and Applications
- ▶ What Sponsors Need to Know
- ▶ New CPE Sponsors
- ▶ CPE Monitor eNewsletter

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Search for CPE Courses

Subject Area

Month and Year

Credit Hours

Provider Login

View Learning Providers

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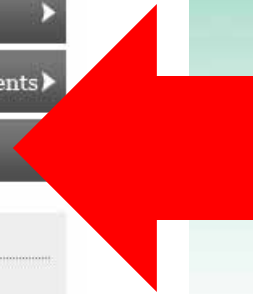
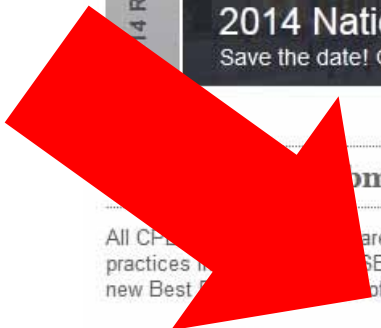
Search for CPE Providers

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- ▶ For keyword search click here
- ▶ Confirm Registry Sponsor Status

Documents

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- MEETINGS & EVENTS
- INTERNATIONAL
- NEWS
- PUBLICATIONS
- BOARDS OF ACCOUNTANCY

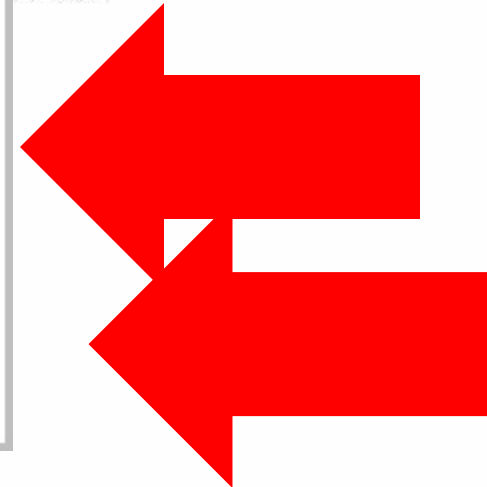
Home > Confirm Registry CPE Sponsor Status

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the Registry Sponsor ID, delivery method and date of 627-2286.

Registry Sponsor ID	<input type="text" value="103605"/>
Registry Sponsor ID is located on each Certificate of Completion and is also available by searching for a particular provider here .	
Delivery Method	<input type="text" value="Group Live"/>
Date Of Program	<input type="text" value="2"/> <input type="text" value="14"/> <input type="text" value="2014"/>
	Clear <input type="button" value="Submit"/>



PRODUCTS & SERVICES



MEDIA & RESOURCES





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Delivery Method	<input type="text" value="Group Live"/>
Date Of Program	<input type="text" value="2"/> <input type="text" value="10"/> <input type="text" value="2014"/>
	Clear <input type="button" value="Submit"/>



This sponsor was an approved provider on the National Registry on that date for the selected delivery method.







- ▶ The Standards (2012)
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Provider Login ▶

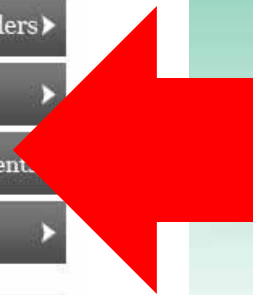
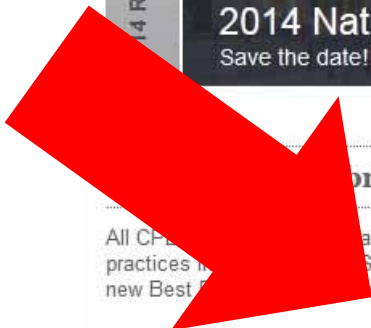
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More ▶



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Search for Learning Providers

Search

Below is the learning provider information that was returned for your search.

NASBA Approval Codes:

- National Registry
- QAS
- AR Roster
- TN Roster
- WV Roster



- ▶ The Standards (2012)
- ▶ The Standards (2002)

NASBA Approved National Registry

- QAS
- AR Roster
- TN Roster
- WV Roster

Search

Keyword Search

Bisk

viewing entries 1 to 200 of 2013
page: 1 2 3 4 5 6 7 8 9 10 11 > >|

1031 Advanced Seminar
 Registry ID: 103733
 Approved Delivery Method: Group Live

1040 Tax Biz
 Registry ID: 115765
 Approved Delivery Method: Group Live

NASBA Chair Johnson Outlines His Initiatives for 2013-14
 Wed, 20 Nov 2013 16:07:53 GMT
 Author: Andy Goldstein, NASBA Electronic Media Specialist and Webmaster
 Posted: November 20, 2013
 During his inaugural address at NASBA's 106th Annual Meeting, Carlos Johnson formally accepted his role as NASBA's Chair for 2013-14 and outlined what he hopes to accomplish while serving the

Search for Learning Providers

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You can search providers below by NASBA approval, or click here to search for CPE courses.



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NASBA Approved

- National Registry
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Search

Keyword Search Bisk

- Search For Courses
- Join The Registry
- Confirm Registry Sponsor Status

viewing entries 1 to 1 of 1

Bisk CPEasy
 Registry ID: 103605 QAS ID: 002
 Approved Delivery Method: Group Live, Group Internet Based, Self Study

viewing entries 1 to 1 of 1 page:

NASBA Talks

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The State of the National Registry

Government agencies

Private companies

ACCOUNTING FIRMS

NON-PROFITS

2,000

ACADEMIA

Accounting SOCIETIES

Professional publishing companies



Private companies are the growing sector of the Registry.

Recent additions to the National Registry include:



The CPE Standards

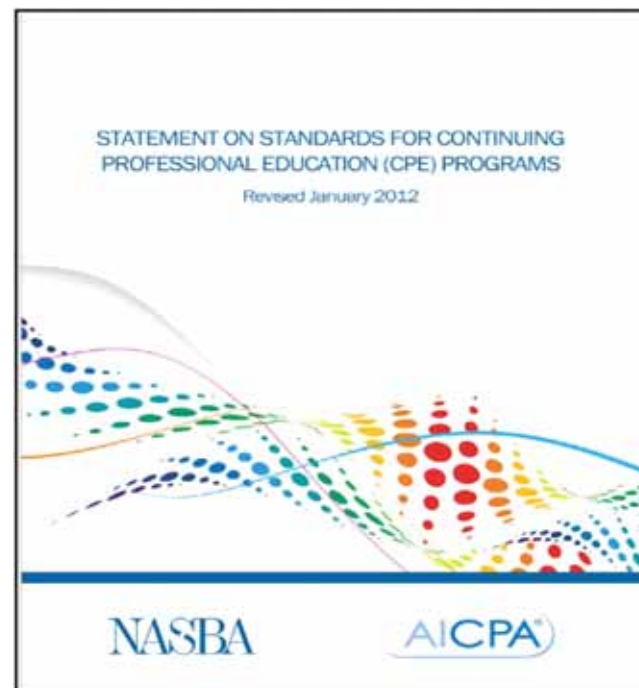
The role of the CPE Standards:

- Establishes requirements for the development and administration of CPE programs
- Establishes areas of responsibilities for CPE providers
- Provides uniform CPE language that can be utilized by jurisdictions in their laws and rules



The CPE Standards

- The Standards were last revised in January 2012.
- Procedures were put in place such that the Standards would be reviewed and evaluated every 2 years.



The CPE Standards

2014 – Year of Review and Evaluation

- The process will follow the 2012 revision process:
 - The Standards will be reviewed and evaluated by the CPE Standards Working Group
 - The Working Group will present its recommendation to NASBA's CPE Committee which will then present its recommendation to a Joint CPE Standards Committee made up of representatives from the AICPA and NASBA
 - The respective Boards will review and approve any recommended revisions from the Joint Committee which will then be available for public comment



The CPE Standards Working Group

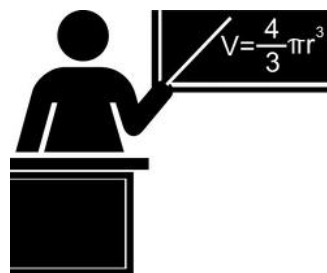
- Comprised of 13 members representing the stakeholders in CPE.
- Members have experience in:
 - development of group live, self study and group internet based courses
 - instructional design of courses
 - development of education for internal use
 - development of technical courses
 - higher education (college/university)
 - the administration of CPE from a State Society and AICPA perspective
- Includes representation from State Boards as well as NASBA's board
- Is geographically dispersed



Areas of Consideration in 2014



- Innovations in delivery methods
- Blended delivery methods



- Nano-Learning



National Registry
of CPE Sponsors
and
The Future of Learning:
Exploring New Learning Methods
for CPE



National Registry of CPE Sponsors

Jessica Luttrull
Manager, National Registry - NASBA



- Registry Processes and Resources to Benefit State Boards
 - Desk Audit Process
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www.learningmarket.org



2014 National Registry Summit
 Save the date! Omni Nashville Hotel, Sept 17-19, 2014

14 REGISTRY SUMMIT

WORD COUNT FORMULA

BEST PRACTICES

SPONSOR INFORMATION

Search



- ▶ The Standards (2012)
- ▶ The Standards (2002)
- ▶ Forms and Applications
- ▶ What Sponsors Need to Know
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[More ▶](#)

Search for CPE Courses

Subject Area

Month and Year

Credit Hours

[Provider Login ▶](#)

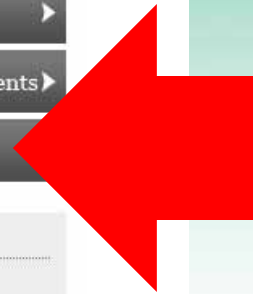
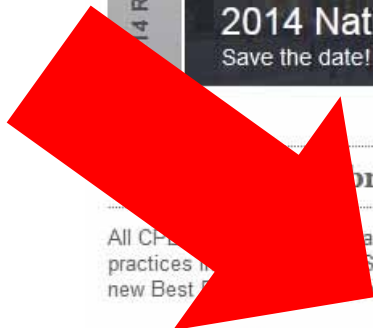
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- MEETINGS & EVENTS
- INTERNATIONAL
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Registry Sponsor ID

103605

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Delivery Method

Group Live

Date Of Program

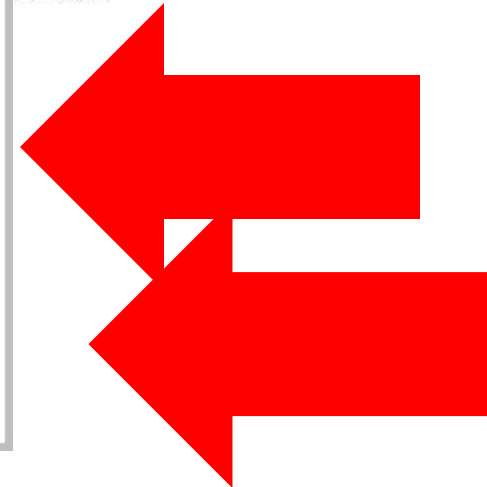
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14

2014

[Clear](#)

Submit





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[Clear](#)



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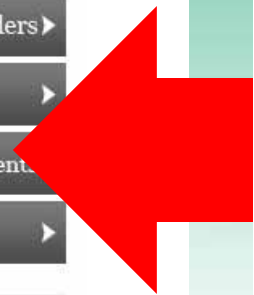
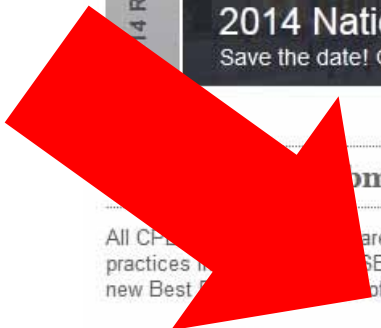
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More



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Search

Keyword Search

Bisk

viewing entries 1 to 200 of 2013
page: 1 2 3 4 5 6 7 8 9 10 11 > >|

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About NASBA | NASBA.org

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Confirm Registry Sponsor Status

viewing entries 1 to 1 of 1

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 Approved Delivery Method: Group Live, Group Internet Based, Self Study

viewing entries 1 to 1 of 1 page:

NASBA Talks

NASBA Chair Johnson Outlines His Initiatives for 2013-14
 Wed, 20 Nov 2013 16:07:53 GMT
 Author: Andy Goldstein, NASBA Electronic Media Specialist and Webmaster
 Posted: November 20, 2013
 During his inaugural address at NASBA's 106th Annual Meeting, Carlos Johnson formally accepted his role as NASBA's Chair for 2013-14 and outlined what he hopes to accomplish while serving the

The State of the National Registry

Government agencies

Private companies

ACCOUNTING FIRMS

NON-PROFITS

2,000

ACADEMIA

Accounting SOCIETIES

Professional publishing companies



Private companies are the growing sector of the Registry.

Recent additions to the National Registry include:



The CPE Standards

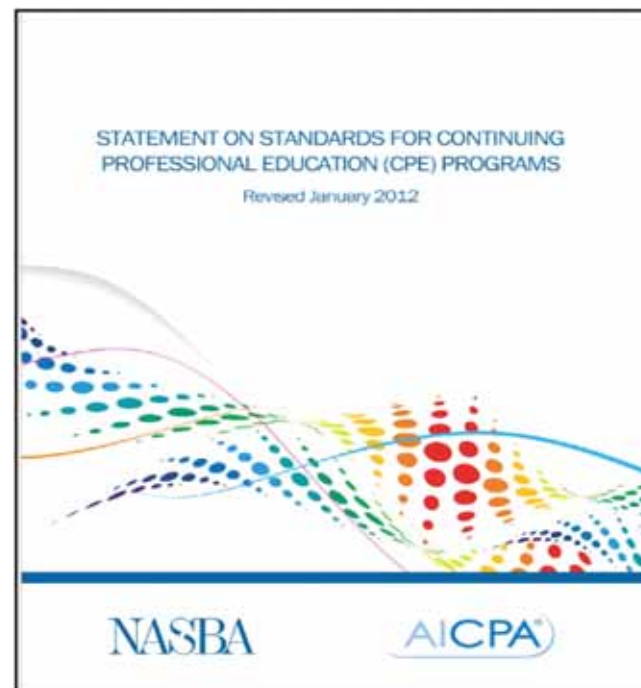
The role of the CPE Standards:

- Establishes requirements for the development and administration of CPE programs
- Establishes areas of responsibilities for CPE providers
- Provides uniform CPE language that can be utilized by jurisdictions in their laws and rules



The CPE Standards

- The Standards were last revised in January 2012.
- Procedures were put in place such that the Standards would be reviewed and evaluated every 2 years.



The CPE Standards

2014 – Year of Review and Evaluation

- The process will follow the 2012 revision process:
 - The Standards will be reviewed and evaluated by the CPE Standards Working Group
 - The Working Group will present its recommendation to NASBA's CPE Committee which will then present its recommendation to a Joint CPE Standards Committee made up of representatives from the AICPA and NASBA
 - The respective Boards will review and approve any recommended revisions from the Joint Committee which will then be available for public comment



The CPE Standards Working Group

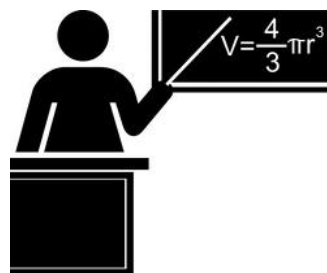
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- Members have experience in:
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 - development of education for internal use
 - development of technical courses
 - higher education (college/university)
 - the administration of CPE from a State Society and AICPA perspective
- Includes representation from State Boards as well as NASBA's board
- Is geographically dispersed



Areas of Consideration in 2014



- Innovations in delivery methods
- Blended delivery methods



- Nano-Learning



The Future of Learning: Exploring New Learning Methods for CPE

Maria Caldwell

*Chief Legal Officer and Director of Compliance Services -
NASBA*

Eric Dingler

*Director, Audit Chief Learning Officer –
Deloitte LLP*



Standards and CPE Rules

- Comprised of 14 members representing the stakeholders in CPE, including:
 - Executive Directors
 - Accountancy Board Members
 - Board Legal Counsel
 - Educators
 - Instructional Designers
 - State Societies
 - Firm Compliance Officers
 - AICPA Representative



The future is here...

[EPIC 2020 Video](#)



- Additive Approach
- Best of Current + Best of New
- Introduce New Elements of Engagement to Group Live and Self Study





NEWBIE



APPRENTICE



WIZARD

gamification:
The use of game mechanics & rewards for non-game applications in order to increase engagement and loyalty.



Best Learning Methods

Compliance



National Registry of CPE Sponsors and The Future of Learning: Exploring New Learning Methods for CPE



National Registry of CPE Sponsors

Jessica Luttrull
Manager, National Registry - NASBA



- Registry Processes and Resources to Benefit State Boards
 - Desk Audit Process
 - Complaint Process
 - Tools on LearningMarket.org
- The State of the National Registry
- The CPE Standards



Audit Purpose:

Confirm responses on the self-certification renewal application regarding compliance with the CPE Standards



Desk Audit Process

- Sponsors are selected at random
- Sponsors receive notice of audit electronically



Desk Audit Process – What is Reviewed?

- Promotional Materials
- Instructor/Course Developer Biographies
- Certificate of Completion
- Evaluation Form
- Attendance Monitoring Procedures
- Program Materials
- For group internet based and self-study delivery methods, selected programs are reviewed for content and technical accuracy



Desk Audit Results

- Audit Failed – Corrective Action Plan Required
- Audit Passed – Deficiencies Noted
- Audit Passed – No Findings



Desk Audit Results

Communication Consists of:

- Report Opinion
 - Program reviewed for audit
 - Audit period
 - Audit outcome
- Report of Desk Audit Findings
 - Findings
 - Corrective actions



Complaint Process



How does the Registry accept complaints?

- Submitted electronically through a form on LearningMarket.org
 - Registry Forms and Applications page
 - Contact Us

What information do I need to complete the form?

- Basic contact information of complainant
- Name of course provider
- Registry identification number of the sponsor (if known)
- Date of Occurrence
- Description of complaint and supporting documentation

Complaint Process



- Once the form is submitted, the data feeds into our system

System alerts the auditor that there is a new complaint

Auditor reviews complaint and begins investigative process

- Sponsor is always notified of complaint however the complainant always remains anonymous
- Complainant and sponsor receive communication regarding the status and resolution of complaint



Complaint Outcomes



- If the investigation indicates there are no violations of the Standards or other Registry requirements, the complaint will be closed and all parties will be notified.



- If the investigation indicates that violations have occurred, NASBA notifies the sponsor. The sponsor has 60 days to correct the violations. If the sponsor is unable to make corrections, the sponsor is removed from the Registry program.

Tools and Resources



THE TRUSTED CONTINUING EDUCATION RESOURCE

- Confirm Registry Sponsor Status Tool
 - Search for CPE Providers

www.learningmarket.org





Search



- ▶ The Standards (2012)
- ▶ The Standards (2002)
- ▶ Forms and Applications
- ▶ What Sponsors Need to Know
- ▶ New CPE Sponsors
- ▶ CPE Monitor eNewsletter

Commissions Encouraged

All CPE providers are strongly encouraged to submit best practices to the NASBA for consideration and inclusion in the new Best Practices site of Learning Market.

Search for CPE Courses

Subject Area

Month and Year

Credit Hours

Provider Login

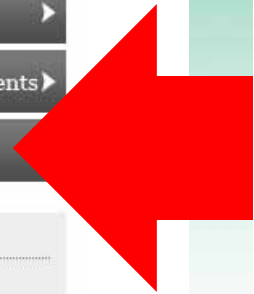
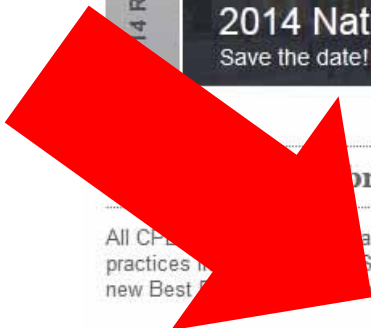
View Learning Providers

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Search for CPE Providers

Learning Market hosts a database of over 1,900 learning providers. You can search by NASBA ID number, NASBA Registry, company name and keyword.

- ▶ For keyword search click here
- ▶ Confirm Registry Sponsor Status



More



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- MEETINGS & EVENTS
- INTERNATIONAL
- NEWS
- PUBLICATIONS
- BOARDS OF ACCOUNTANCY

Home > Confirm Registry CPE Sponsor Status

Confirm Registry CPE Sponsor Status

The National Registry of CPE Sponsors recognizes and highlights continuing professional education (CPE) sponsors that provide CPE programs in accordance with nationally-recognized standards developed jointly by State Boards of Accountancy, NASBA and the AICPA. Because of the respected standards and processes for approval, many boards and associations accept CPE course credits earned from National Registry sponsors. Further, some boards require that credits must be earned from National Registry Sponsors to qualify for CPE credit.

PRODUCTS & SERVICES



MEDIA & RESOURCES



Registry Sponsor ID

103605

Registry Sponsor ID is located on each Certificate of Completion and is also available by searching for a particular provider [here](#).

Delivery Method

Group Live

Date Of Program

2

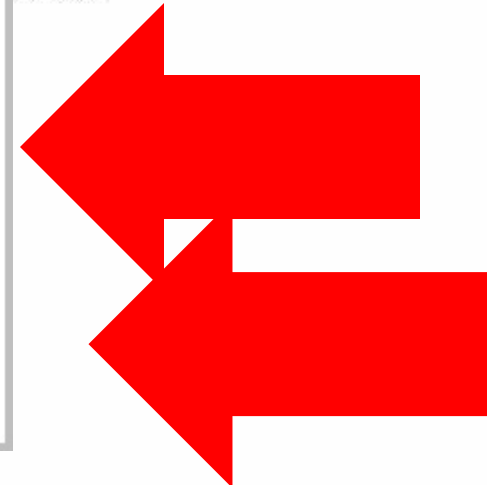
14

2014

[Clear](#)

Submit

the Registry Sponsor ID, delivery method and date of 627-2286.





Home > Confirm Registry CPE Sponsor Status

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To confirm the current or past status of a National Registry CPE Sponsor, simply provide the Registry Sponsor ID, delivery method and date of the program. If you have any questions, please contact us at cpe@nasba.org or at 1-866-627-2286.

Registry Sponsor ID	<input type="text" value="103605"/>
Registry Sponsor ID is located on each Certificate of Completion and is also available by searching for a particular provider here .	
Delivery Method	<input type="text" value="Group Live"/>
Date Of Program	<input type="text" value="2"/> <input type="text" value="10"/> <input type="text" value="2014"/>
	Clear <input type="button" value="Submit"/>



This sponsor was an approved provider on the National Registry on that date for the selected delivery method.







- ▶ The Standards (2012)
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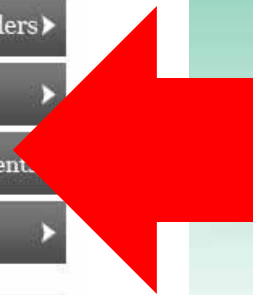
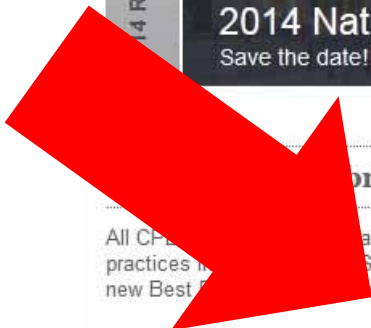
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More ▶



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Search for Learning Providers

Search

Below is the learning provider information that was returned for your search.

NASBA Approval Codes:

- National Registry
- QAS
- AR Roster
- TN Roster
- WV Roster



- ▶ The Standards (2012)
- ▶ The Standards (2002)

NASBA Approved National Registry

- QAS
- AR Roster
- TN Roster
- WV Roster

Search

Keyword Search

Bisk

viewing entries 1 to 200 of 2013
page: 1 2 3 4 5 6 7 8 9 10 11 > >|

1031 Advanced Seminar
 Registry ID: 103733
 Approved Delivery Method: Group Live

1040 Tax Biz
 Registry ID: 115765
 Approved Delivery Method: Group Live

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About NASBA | NASBA.org

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Search

Keyword Search Bisk

Search For Courses

Join The Registry

Confirm Registry Sponsor Status

viewing entries 1 to 1 of 1

Bisk CPEasy
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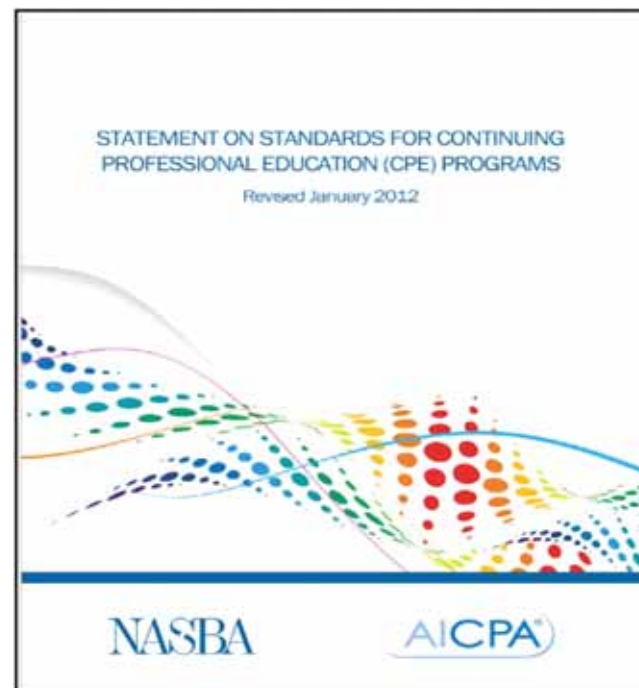
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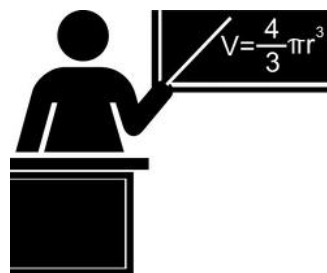
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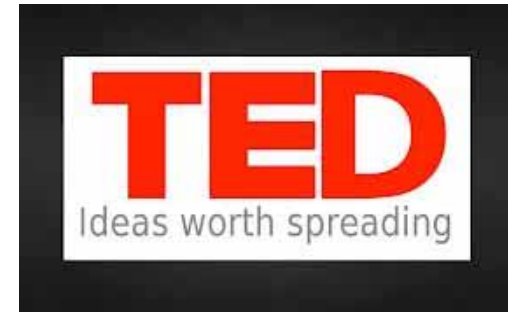
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APPRENTICE



WIZARD

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Deloitte – CPE A POV



Today, we faced a changing talent marketplace that challenges our ability to maintain excellence



**Shrinking client
service talent pool**



**Evolving workforce
expectations**



**Changing technology
landscape**

The forecasted impacts of these marketplace changes required us to take action

Turnover

Every 5 years, we rehire the equivalent of our entire U.S. firm

Talent Shortage

In the next 5 years, there will be a 6 million person gap between the supply and demand of U.S. knowledge workers

Leader Departure

According to the Wall Street Journal, more than 30 million managers and leaders will retire globally in the next 5 years

Generations

Multiple generations in the workplace. Millennials and Zers demanding changes

Why is learning transformation so important?

Deloitte.



Talent Edge 2020:
Building the recovery together—
What talent expects and how
leaders are responding

#1 Priority for Talent Leaders

“To recruit and retain top talent”

66% of employees worldwide are

“actively seeking or open to new employment”

50% believe organizations are

“doing a fair/poor job of delivering effective training and leadership development”

A new formula of curriculum is predicted

*10% planned, formal learning, and
90% informal, spontaneous training
(any time, any place, any pace, any device)*

Increasing use of temporary workforce

Need to skill quickly

At Deloitte, our curriculums are supported with leading-edge learning methods to improve effectiveness

Leading-Edge Learning Solutions



**Discovery Learning
& Simulations**

**Social
Learning**

**Advanced
e-Learning &
Animation**

**Social
Media**

**Dynamic
Development
Roadmaps**

**Mobile
Learning / Apps**

We believe CPE criteria need to change to enable greater development and meet the needs of our profession

Some examples to discuss:

Nano Learning

Development Roadmaps

Holistic Development

Assessment & Certification

Nano Learning

An example of a nano learning we use at Deloitte:

http://webcast/Deloitte_Whiteboard/index.html

Nano Learning

Trade Finance			
International Trade and its Risks	There are always risks when two parties come together to trade with each other. When trading internationally, the risks increase in number and in magnitude. Yet international trade is often key to business success and is certainly key to the global economy. Banks offer solutions to importers and exporters to help mitigate the risks that they face. With banks taking on these risks, it is important to consider where any why these risks occur.	0:08:48	0
Letters of Credit	A common solution that is offered by banks are Letters of Credit. This solution enables the bank to take on elements of the risk of international transactions in order to encourage cross border trade. Letters of Credit can operate to provide benefits to both the importer and exporter.	0:08:31	0
Guarantees	Banks often provide guarantees to provide assurances to one party in a transaction. These guarantees take a variety of different forms and may be direct or indirect.	0:05:50	0
Invoice Finance	Banks provide working capital funding in a variety of ways. Unlocking the cash tied up in the Receivables (Debtors) line in the Balance Sheet is one such method. Banks can advance an agreed percentage of the invoice value based on the strength of the debtor book. Invoice Finance can be structured as Invoice Discounting or Factoring.	0:08:23	0

Development Roadmaps

Holistic Development

To achieve our strategy, we design development that is grounded in expectations and leverages a combination of experiences, education and exposure

Each component of the framework provides a critical element to supporting our people in developing the capabilities that the market values

Experiences: On-the-job experiences on client engagements and internal projects that provide the opportunity for you to grow your capabilities and apply your education

Exposure: Relationships and networks that provide mentorship, apprenticeship and coaching to support your growth and position you for success



Education: Formal learning that enables you to build knowledge and skills in a structured environment

Expectations: The knowledge and skills required to perform successfully in your role now and in the future

Holistic Development

My Development Plan

<https://development.deloitte.com/mdp/SiteAssets/PAGES/Builder.aspx>

Expanding range of inputs

Assessment & Certification

What if we moved from measuring inputs and completion of those inputs

TO

Measuring outputs. At Deloitte we are exploring the use of assessment and certification to measure knowledge and ability to apply as indicator of capability development.

Questions?



NASBA

Update on Administration of CPA Examination
Moderator: Russ Friedewald

Michael Decker

Kimberly Farace

Patricia Hartman

2014 Executive Director & State Board Staff Conference



The Uniform
CPA Examination

NASBA

Executive Directors Conference

March 2014

Patricia Hartman, Director of Client Services, NASBA

Kimberly Farace, Team Leader, Client Services, Prometric

Michael Decker, Director of Examinations, AICPA



Improving the Candidate Experience

- ▶ Online services**
- ▶ NTS Reprint**
- ▶ Score Reporting**
- ▶ Extended Customer Service Hours**
- ▶ Candidate Care**
- ▶ Candidate Outreach**
- ▶ International Administration**

About Prometric

- ▶ Wholly-owned subsidiary of Educational Testing Service (ETS)
- ▶ Computer-based testing industry leader since early 1990's
- ▶ Prometric today . . .
 - Approximately 400 clients around the world
 - Administers exams in
 - ~ 500 Academic, Professional & Corporate testing locations (High Stakes)
 - ~ 179 countries
 - 26 languages
 - ~ 2,200 employees
 - Over 10,000 exams delivered daily, >9,000,000 annually
 - Full range of test development and psychometrics services



Prometric's Mission, Vision & Values

Prometric Vision:

Use technology and consultation with world-class clients to develop and deliver examinations that reliably and validly assess a candidate's knowledge, skills and abilities.

Prometric Mission:

Constantly improve the technologies, systems, processes and individual tasks that drive better, faster and more cost-effective test development and delivery for our clients and their candidates worldwide.

Prometric Values:

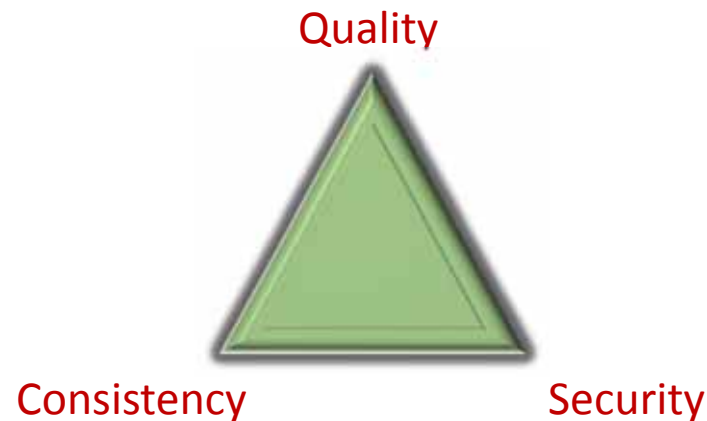
Focus on providing candidates a “Best in Class” testing experience.

1st Value: Providing a professional environment for honest test takers to take reliable, valid tests.



Prometric Test Center Vision

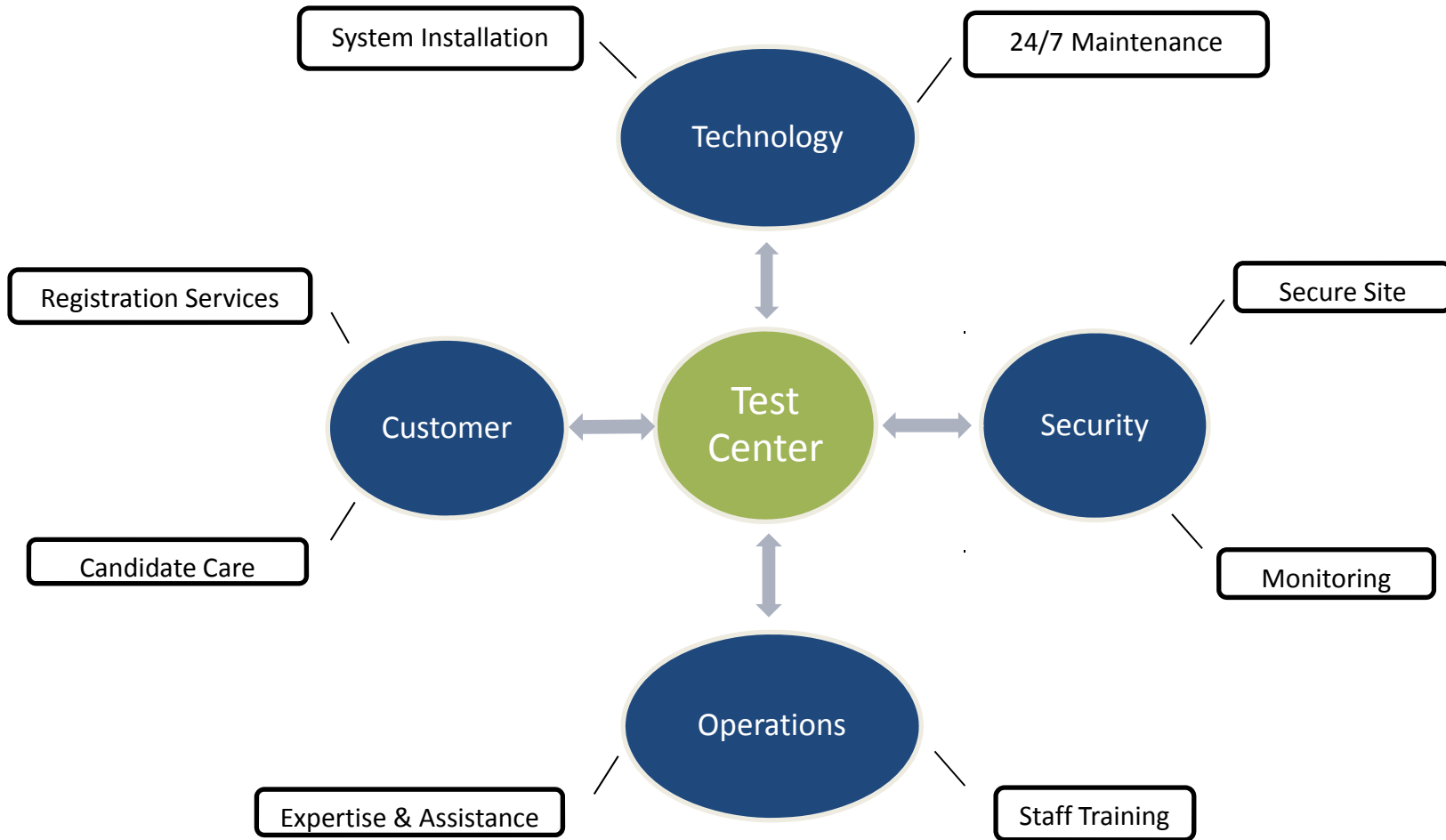
Three key elements characterize a Prometric Test Center



Where high-stakes testing leads to credentialing and professional licensure, it is imperative that Prometric Test Centers meet the measurable requirements that drive clients' confidence and loyalty around the world –

- **Quality of operations** that are superior to competitors'
- **Consistent delivery** of every testing program to every candidate
- **Secure management and administration** of intellectual property

Test Center Support



Prometric Test Centers

- ▶ 285 test centers are approved to deliver the CPA Exam
- ▶ 5,250 seats are available for CPA candidates today – a 31% increase since we began testing 10 years ago



Global Locations



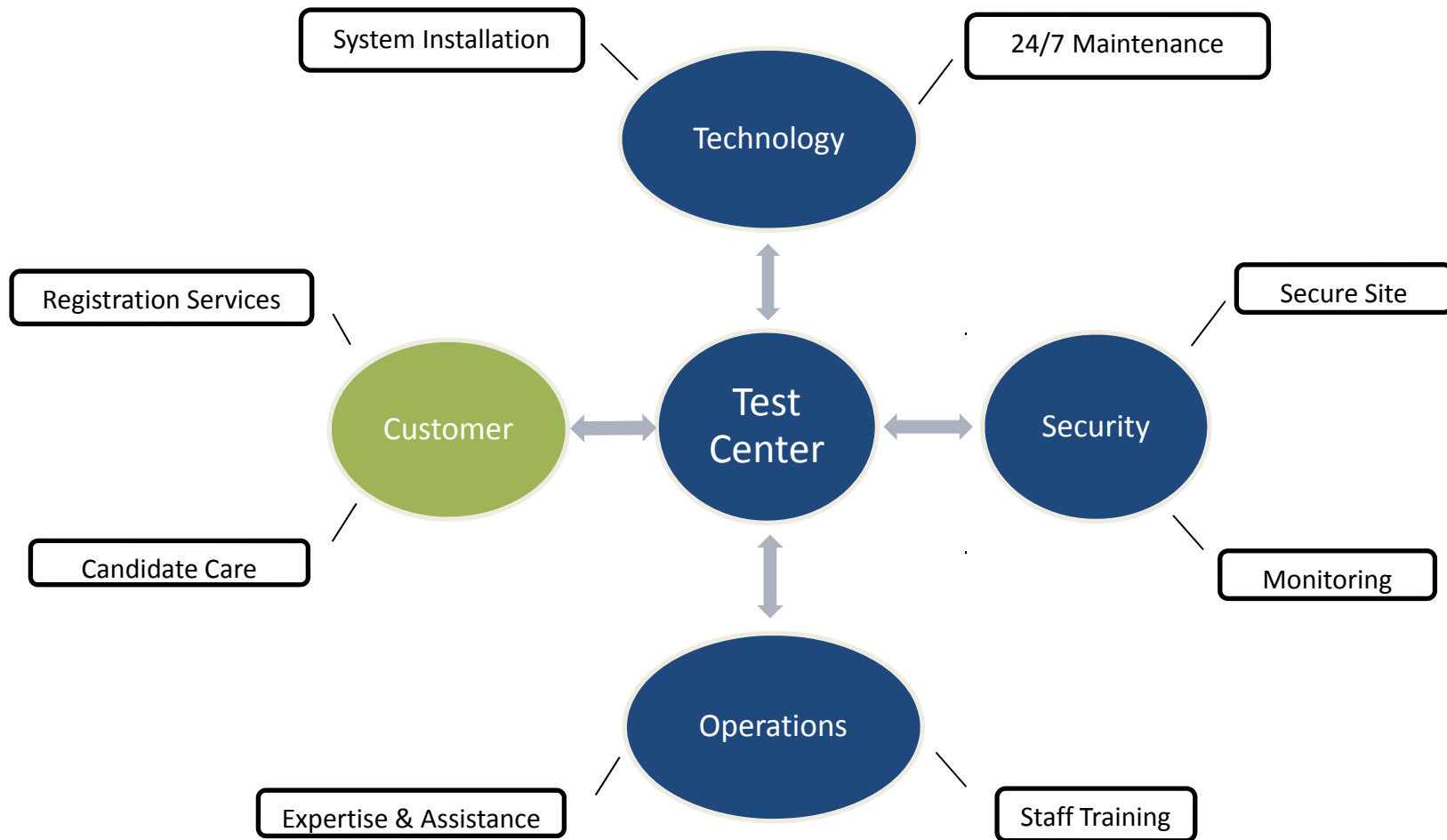
Test Center Policy & Process

- ▶ All Prometric Test Center Administrators (TCAs) undergo initial and routine training to ensure competence
 - Standard Operating Procedures – Client & Prometric
 - Security Policy & Procedures
 - Customer Service Best Practices

- ▶ All TCAs must pass a TCA Certification Exam

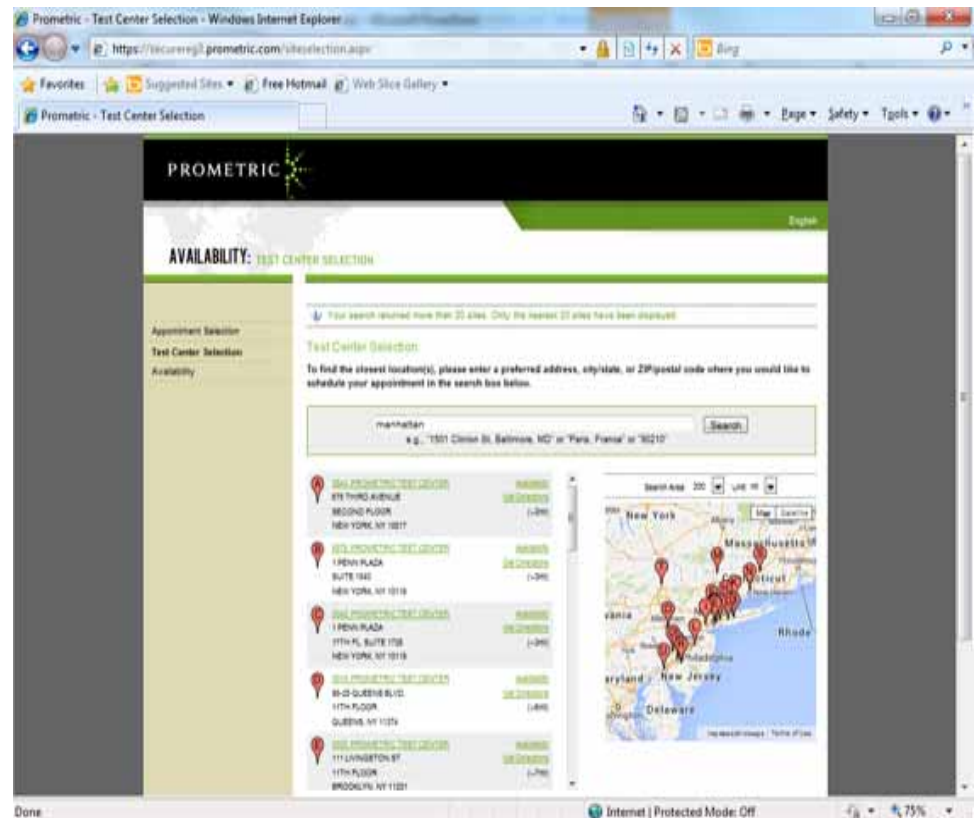
PROMETRIC TCA POINTS OF FOCUS		
Point of Focus	Key Components	Results
Protect the Test	<ul style="list-style-type: none"> • Confirm candidate identity • Prohibit restricted items • Maintain examination security 	<ul style="list-style-type: none"> • Maintains examination integrity • Deters potential fraud • Ensures a positive and consistent testing environment for each candidate • Promotes accountability at the test center level • Reinforces Prometric's core values and mission
Protect the Environment	<ul style="list-style-type: none"> • Prepare the testing center • Actively monitor testing • Report all anomalies 	
Be Courteous	<ul style="list-style-type: none"> • Address each candidate by name • Provide accurate information • Maintain professionalism 	

Test Center Support



Prometric Scheduling Services

- ▶ 1,863,766 hits to CPA page on Prometric.com in 2013
- ▶ 95% of CPA Candidates schedule using on-line services
- ▶ Google Maps allow for easy search for convenient site locations across state and country borders
- ▶ Test Center locations and availability of appointments are easy to find using the Test Center Availability Tool



www.prometric.com/cpa

Center Not able to Test (CNATT)



- ▶ In the event a center is not able to deliver exams, a CNATT is issued
 - ▶ Advanced notice CNATTs are issued for relocations and upgrades
 - ▶ Short notice CNATTs are issued due to extreme weather or unforeseen technical issues. Every effort is made to avoid same-day CNATTs
- ▶ The Contact Center will send an email and/or vmail to all impacted candidates
- ▶ The Contact Center will then cancel the appointments and contact the candidates to reschedule
- ▶ CNATTs are listed on the Prometric site status page www.prometric.com/sitestatus
- ▶ For weather that impacts a large number of centers the www.prometric.com home page is updated with an announcement

Winter Storms



www.prometric.com/sitestatus

Events Impacted by 2014 Snow Storms

Hercules - 467

Ion - 141

Janus - 149

Leon - 32

Nikka - 122

Orion - 19

Pax - 312

Texas Ice - 82

Seneca - 35

Testing Accommodation Enhancements

Prometric is 508 Compliant.

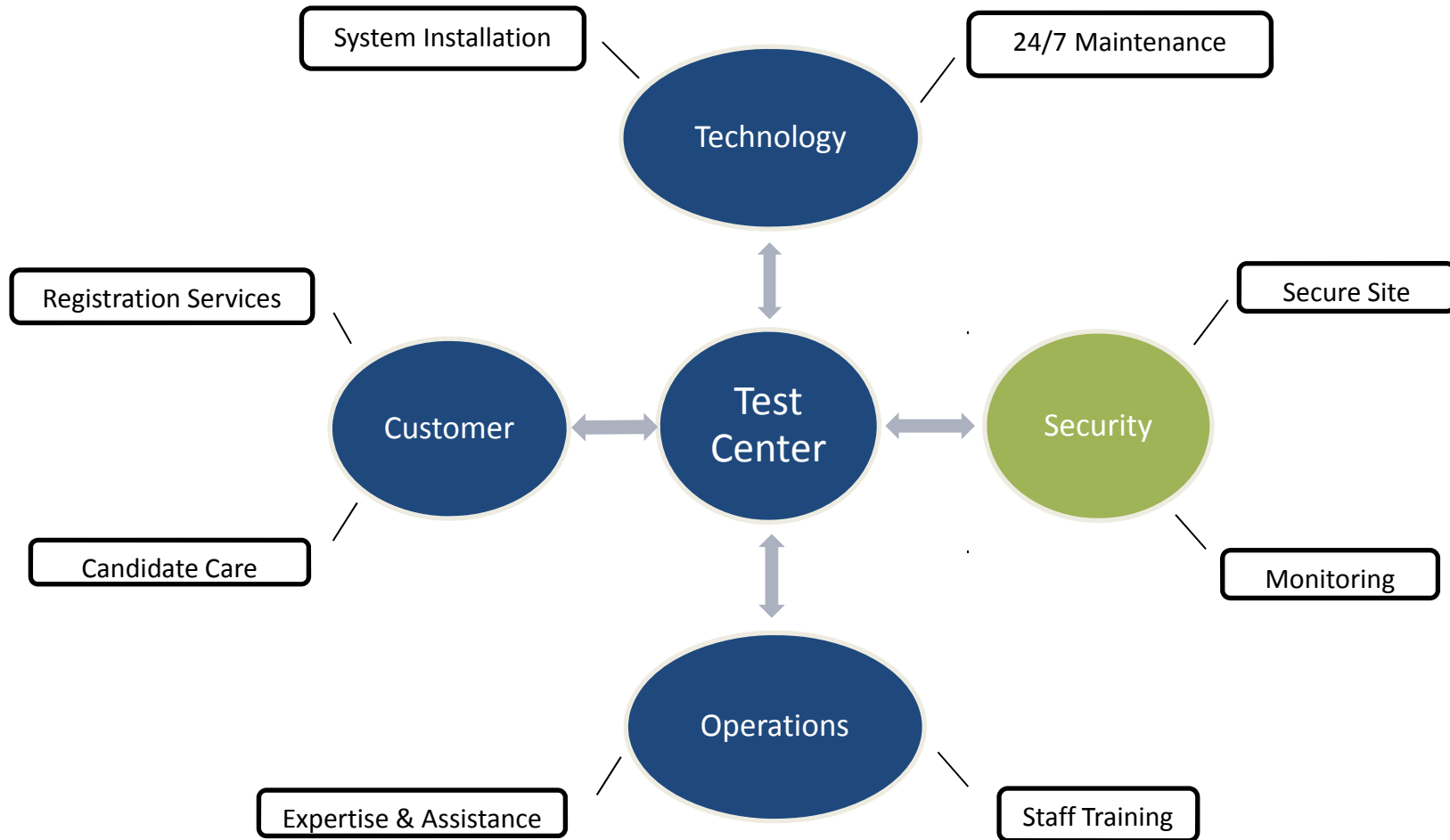
- Self-Scheduling for extra time accommodations. **Live**
- New Accommodation Codes. **Live**
- On-line notifications to test center. **Live**
- Tool Kits at every center. **Live**
- Enhanced break and extra time capabilities. **2014**
- Exploring ways to create reduced distraction testing areas. **2014**

Testing Accommodations – Standard Tool Kit



Item
Screen Magnifier/Anti-Glare Screen
Kensington Expert Trackball Mice
Touch Pad Mouse
Microsoft Ergonomic Keyboard
Left Handed Mouse
Wireless Ergonomic Mouse
Wireless Touch Keyboard
Large Calculator
Timer
USB Adapter Male/Female

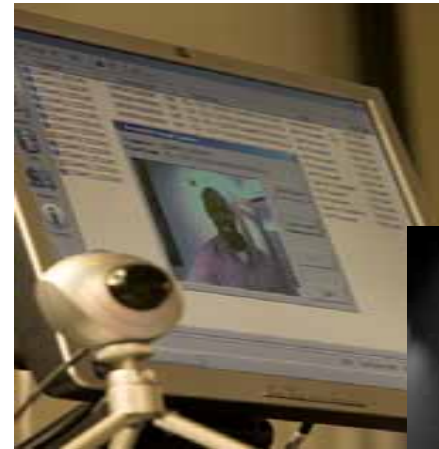
Test Center Support



Consistent Global Check-in Process

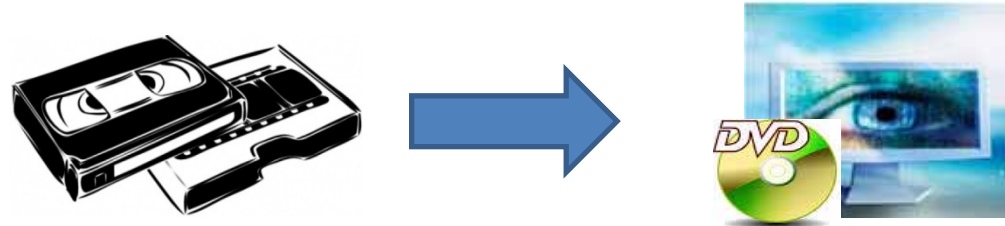
During Check-in, all CPA candidates follow the same check-in process...

- Present NTS to the TCA
- Present ID to the TCA
- Complete the electronic fingerprint capture process
- Take the Digital Image
- Sign the Sign-in Log
- Demonstrate that pockets are empty by turning them inside out
- Demonstrate that they have no hidden metal items by being scanned by metal detector wand
- Read and acknowledge the Test Center Regulation Form

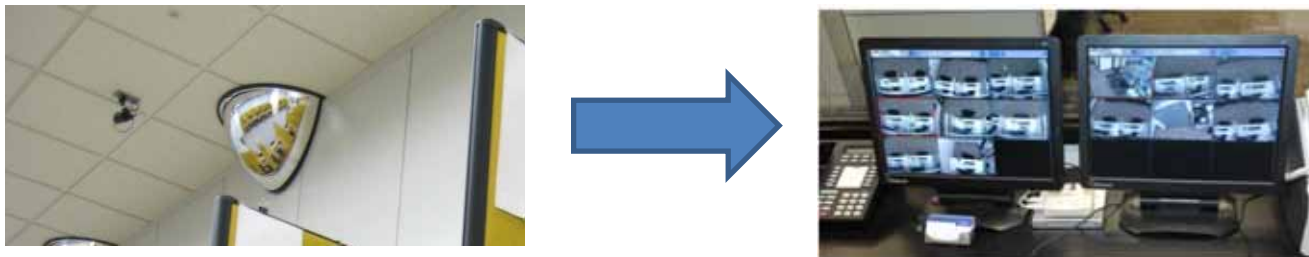


Test Center Security Highlights

- ▶ DVRs in all centers that deliver the CPA exam
 - Provide high resolution color video, archived to hard drive of DVR
 - Cameras & microphones in Candidate areas
 - Video/audio evidence burned to CD instead of VHS tape
 - Prometric HQ & Channel Managers have remove viewing capability



- ▶ Multiplexers at every proctor station allows for clear visual monitoring of every candidate



Test Center Security Highlights

ID Management Solutions

- Digital image capture
- Biometric check-in including electronic ID
- capture and digital fingerprinting



ID Policy and Sign-in Logs.

- Required government-issued ID with picture and signature
- Candidate signs-in and out every time they enter and leave the room
- Passport is required for testing outside of the US and US Territories

Test Center Security Highlights



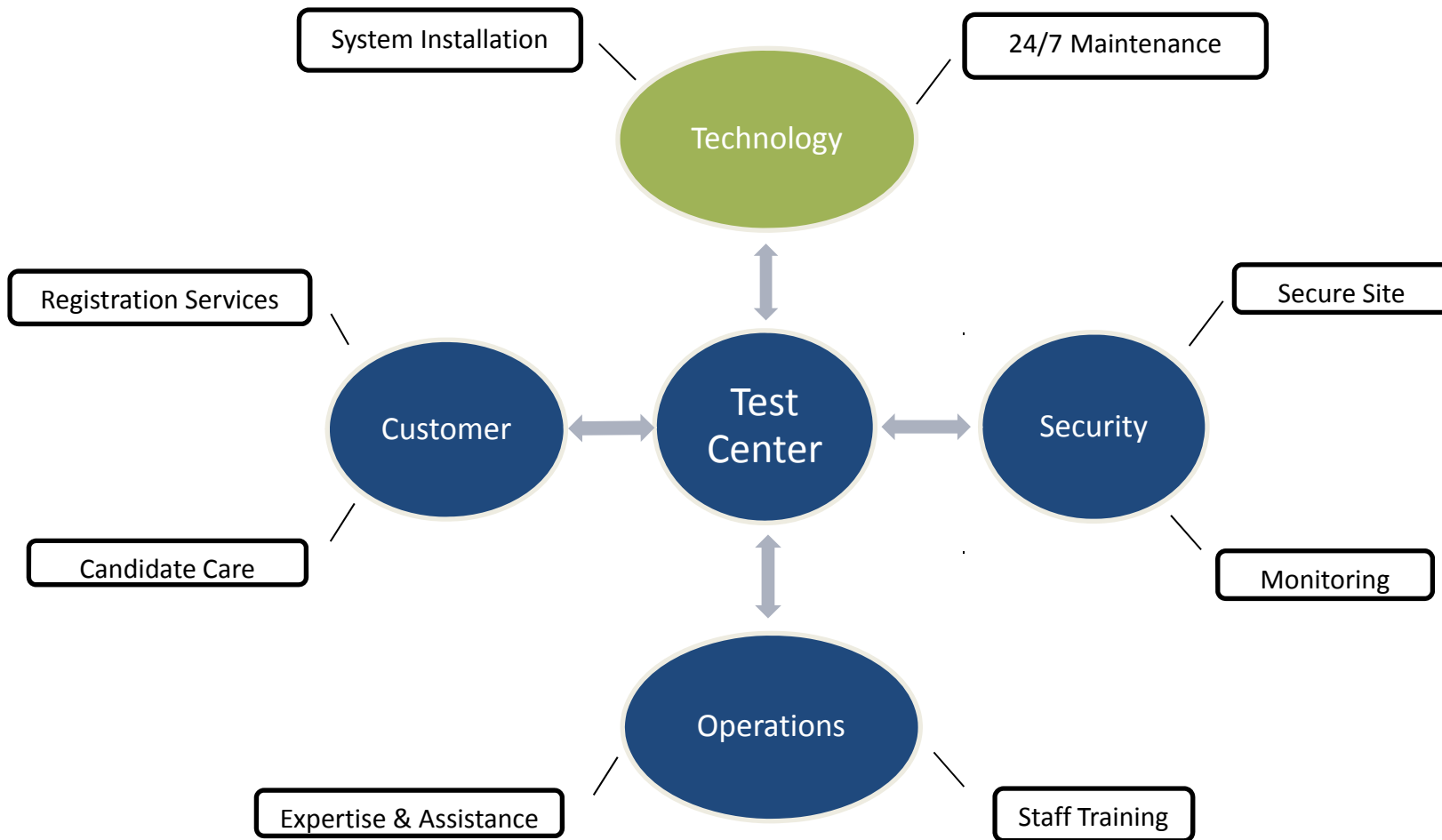
- ▶ Hand-held metal detector wands.



- ▶ Pockets-out
 - All Candidates must demonstrate that their pockets are empty by turning them out for TCA to see.



Test Center Support



CPR Enhancements

- ▶ Design of application intended to limit the amount of “free-form text” entered by TCA
- ▶ Branching interface – much more detail available
- ▶ CPA CPRs will include more structured detail in the text box
- ▶ Pilot is complete
- ▶ Target Live – March 2014

Global Channel Upgrade

What is the Prometric Channel Upgrade?

- ▶ Prometric periodically improves the quality and performance of the testing centers with advances in Operating Systems and software
- ▶ Enhances the performance of the servers and testing workstations
- ▶ Keeps global infrastructure current with ongoing test delivery/publishing demands

Servers

- Deployment of new, more robust, servers to all test centers.
Implementation of Windows Server 2008. **Live in all CPA Centers.**

Global Channel Upgrade (cont.)

Administrator's Workstations

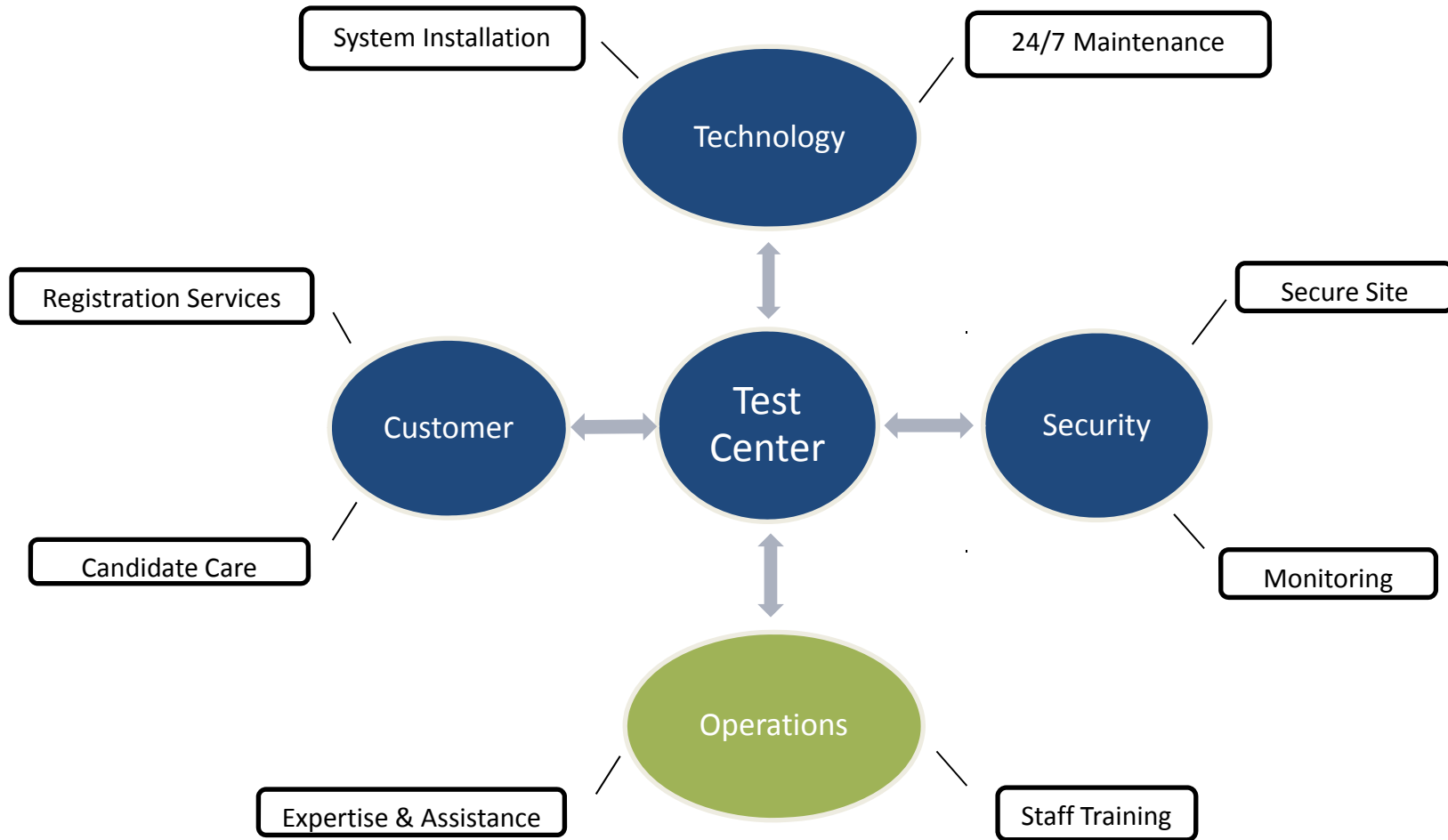
- Implementation of Windows 7- **Live in all CPA Centers.**

Testing Workstations

- Hardware upgrade to 3,700 testing workstation - **Complete.**
- Implementation of Windows 7- **Roll-out during 2014.**






Test Center Support



Global Operations



-  Regional Support Center
-  Corporate Headquarters - Baltimore
-  Regional Headquarters – London & Kuala Lumpur

Innovations: Testing Operations

The Prometric Operations Center (POC) places the candidate first with a focus on quality of service

- ▶ Prometric's new global operations center opened in June 2013
- ▶ Cross functional effort to transform the way that we look at testing events end-to-end and help guarantee that we deliver an exceptional testing experience for every test taker, every time
- ▶ The new operations organization is simplified to three functions:
 - Global Testing Infrastructure
 - Global Candidate Services
 - Americas Delivery Services



Innovations: Testing Operations

- ▶ By design, the POC fosters an open, transparent and collaborative culture
- ▶ Employees are trained to understand the “Why?”
- ▶ Collaboration is encouraged through “teaming areas” for impromptu discussions
- ▶ Advanced technology tools provide for improved collaboration, communication and efficiency



Innovations: Testing Operations

- ▶ The Operations Command Center (OCC) provides for proactive monitoring of the health of our network as well as support for our TCAs in the field
- ▶ The Critical Operations Room (COR) provides a command post for cross functional teams to monitor high priority testing events to ensure success
 - Mission critical systems are functioning as expected
 - Additional support is available to support testing operations
 - Decisions can be made in real time to ensure quality of service



The background of the slide features a blurred image of a black pen, a pair of glasses, and a document with a line graph. The pen is in the foreground, pointing towards the right. The glasses are on the right side, and the document with the graph is in the background. The overall color scheme is blue and white.

Preparing for the Market Analysis

Why we need it

The Need for a Market Analysis


Changing Accounting Profession:
Impacts Exam and licensure process



Adapting to the Market:
Enables Exam relevance and protection of the public interest



Practice Analysis:
Identifies knowledge and skills needed at entry-level practice



Market Analysis:
Provides information about the profession, the pipeline, and its constituents

A hand-drawn flowchart on graph paper. At the top, the word "STRATEGY" is partially visible. Below it, a box contains the word "DEVELOP". An arrow points from a box containing "ANALYSIS" to the "DEVELOP" box. Below "ANALYSIS", there are two more boxes: "IDEA" and "INNOVATE". A hand is holding a black pen with a gold tip, pointing towards the "INNOVATE" box. A wooden ruler is visible in the upper left corner.

Preparing for the Practice Analysis

What we need to find out

Practice Analysis

A research project designed to...

Document the scope of entry-level practice



Identify how entry-level practice is changing



Serve as the foundation for the Exam's validity and legal defensibility



Provide data to define the scope of the CPA Exam

Two Most Important BOE Responsibilities

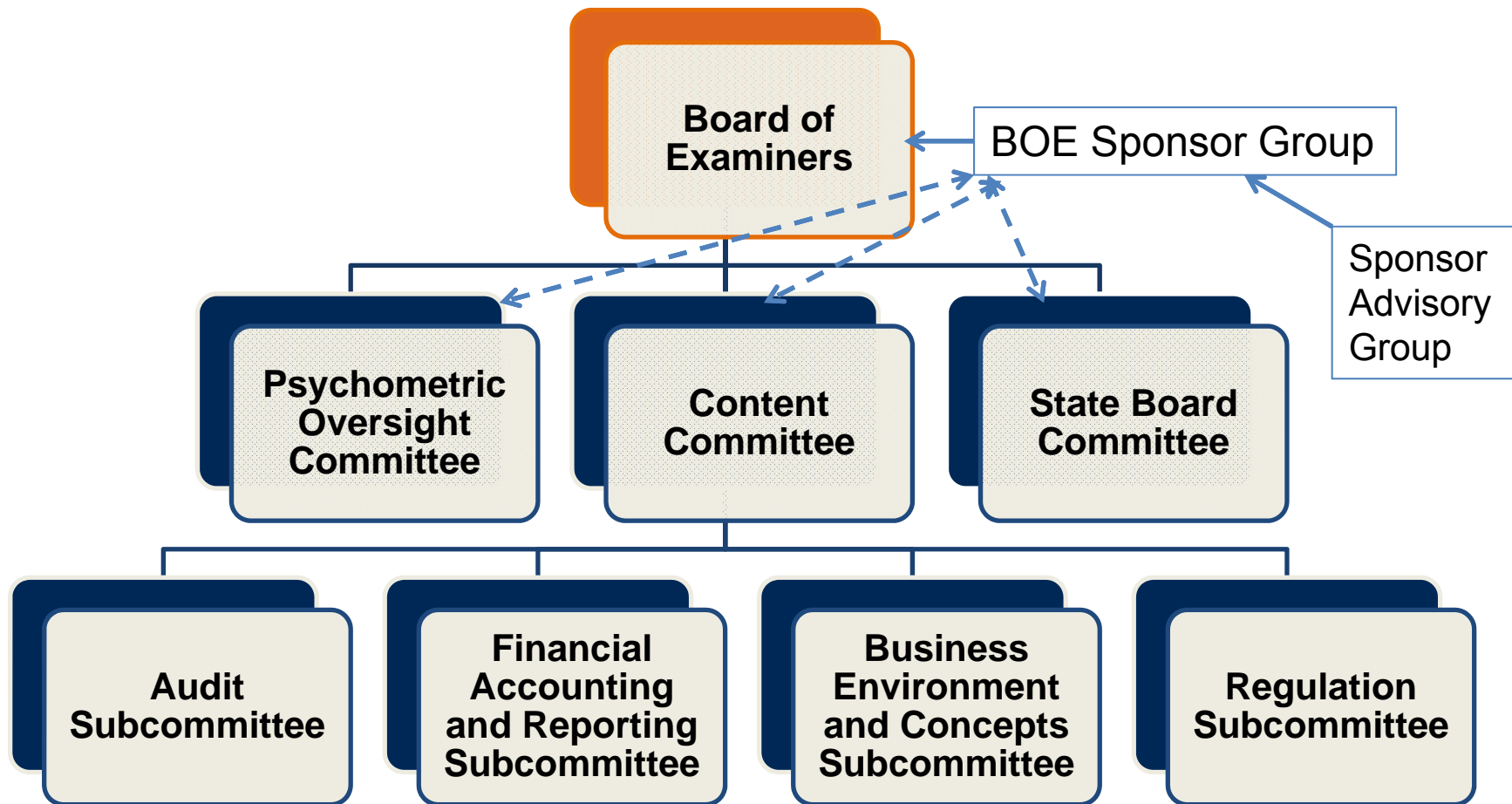
- ▶ **Determine what will be tested and under what structure (Practice Analysis)**
- ▶ **Define acceptable performance (establishing the passing score)**

Practice Analysis

The CPA Exam Responds to the Needs of the Profession



BOE and the Practice Analysis





New Resource for Boards of Accountancy

The Uniform CPA Examination

Event in a Box

Provide boards of accountancy with **student-focused resources** for use at educators conferences, state society meetings, etc.

Created with NASBA

Includes:

- **Resource PowerPoint**
- **Complementary talking points**



The Uniform
CPA Examination

Thank you!

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NASBA

Director of Client Services

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Examinations Team**

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NASBA

Investigator Training

Moderator: Jimmy Corley

Frank X. Trainor, ESQ Randall A. Ross, CPA

2014 Executive Director & State Board Staff Conference

Investigator Training

NASBA Executive Director & State Board Staff Conference
Jimmy Corley, Frank Trainor, Esq. and Randall Ross, CPA
Savannah, GA
March 4, 2014



Oklahoma Accountancy Board



Why Have It?

What does NASBA Investigator Training offer that can be used by states?

- Consistency
- Uniformity

Required Training:

- How
- Compensating Investigators

TRAINING CLAUSE: As a condition of performing investigations for the Board, contractors are required to view the National Association of State Boards of Accountancy's Investigator Training Series. Upon completing the training series the contractor shall certify in writing they have completed the training series. The Contractor shall receive a one-time \$200 fee upon receipt by the Board of the written certification.



Who Is the Target Audience?

Any new investigator or contractor employed to assist in the investigation of Board enforcement matters, exp.:

- CPAs
 - On staff
 - Outside contractors
- Board Employees
- Umbrella Agency Investigators



Complaint Process

Overview:

- Different types of complaints:
 - *Administrative*
 - *Performance based*
- Sources of information for the investigation
- Penalties available if there is a violation
- Opinions of investigator



Investigative Process

- ✓ Basic steps for a standard investigation
- ✓ Investigator's relationship with the Board
- ✓ Documentation for retaining investigator
- ✓ Process of submitting reports



Gathering Documentation

- Reviews typical documentation gathered
- Gathering documentation from complaint, respondent and others
- Different types of documentation based upon type of investigation



Interviewing Techniques

- Exposure to techniques that investigator may not have been exposed
- When to interview
- Where to interview
- Note taking procedures
- Demeanor
- How to question a witness



Report Writing

- Critical to convey information to Board
- How to communicate results
- Style of report
- Storing documentation
- Following standard protocols
- Tracking pending investigations
- Final reports and follow-ups



Bad Report

- ✓ Sporadic
- ✓ Unprofessional

September 12, 2011
 To: [REDACTED]
 From: [REDACTED] CPA CFE
 Subject: DRAFT Report - [REDACTED] CPA File

Summary of Case:

The complaint involves the 6/30/08 audit of the [REDACTED] Inc. a not-for-profit organization. [REDACTED] CPA, [REDACTED] performed the audits for both 6/30/07 and 6/30/08. [REDACTED] CPA [REDACTED] was a contract accountant who was charged with reconciliations, general ledger functions, tax return and financial statement preparation. [REDACTED] was a Director and managed the operations on a contract basis. [REDACTED] was also a contract accountant and performed daily data entry which included the posting of cash receipts and disbursements. There were no employees.

The complaint centers around [REDACTED] audit financial statement presentation of certain items and alleged non-disclosure of internal controls especially in the area of personal advances taken by the director. [REDACTED] through the use of [REDACTED] ATM card, [REDACTED] also contends that [REDACTED] made an audit entry that materially reduced the balance of the advances in order to disguise the [REDACTED] activities. The complaint is 9 pages with a one page addition to the complaint filed subsequently. The complaint tends to ramble and repeat its points/ allegations and contains some extraneous facts, explanations, and emotions. I have sorted thru it and believe I have extracted the salient points.

I have experienced tremendous delays from [REDACTED] responding to the requests that have been made. At two points, ultimatums had to be expressed backed up by the OAB in order to obtain the information pertinent to the case. All of [REDACTED] responses are similar to the complaint, they tend to ramble and contain extraneous facts, explanations, and emotions.

I have provided a timeline of the investigation below-over two years have passed since the complaint was filed in late April of 2009.

Timeline of Investigation:

4/5/09 [REDACTED] files an "OAB Complaint Form" regarding [REDACTED] a 6/30/08 audit of the [REDACTED] Inc. (Exhibit #1)

4/23/2009 [REDACTED] files a letter providing supplemental information to her 4/5/09 complaint. (Exhibit #2)

OKLAHOMA CITY, OK 73112 [REDACTED]

CPA PC

[REDACTED] attached the above mentioned printout in Exhibit #5 page 20-24. The detailed trial balance on page #21 had the receivable listed as "Acc Rec- [REDACTED]" and the balance sheet compiled on page #21 listed the balance as "Accounts Receivable". Therefore, [REDACTED] did not change the balance sheet category. Using "Accounts Receivable" is misleading in that it was not a receivable in the normal course of operations. It was advances taken by the Director. [REDACTED] Additional discussion regarding this entry to the Director's advances follows.

Mr. [REDACTED] switched the Statement of Cash Flow from the Indirect Method, which was already set up on [REDACTED] accounting system, to a Direct Method which made it easier to compute the amount to disclose Mr. [REDACTED]'s Receivable.

Per FAS 95-"Statement of Cash Flows" An Amended Summary (pg. 2):

This Statement encourages enterprises to report cash flows from operating activities directly by showing major classes of operating cash receipts and payments (the direct method). Enterprises that choose not to show operating cash receipts and payments are required to report the same amount of net cash flow from operating activities indirectly by adjusting net income to reconcile it to net cash flow from operating activities (the indirect or reconciliation method) by removing the effects of (a) all deferrals of past operating cash receipts and payments and all accruals of expected future operating cash receipts and payments and (b) all items that are included in net income that do not affect operating cash receipts and payments. If the direct method is used, a reconciliation of net income and net cash flow from operating activities is required to be provided in a separate schedule.

Thus, both methods are acceptable, the utilization of the Direct Method by [REDACTED] is not contrary to FAS 95.

- She violated SAS 95 (page 10) which requires cash paid to employees and suppliers of goods and services to be shown as a separate line item from accounts receivable from customers [REDACTED]

The reference here should have been FAS 95 "Statement of Cash Flows" (I confirmed this with [REDACTED] Paragraph #27 of FAS 95 is reproduced below:

27. In reporting cash flows from operating activities, enterprises are encouraged to report major classes of gross cash receipts and gross cash payments and their arithmetic sum—the net cash flow from operating activities (the direct method). Enterprises that do so should, at a minimum, separately report the following classes of operating cash receipts and payments:

- a. Cash collected from customers, including leases, licenses, and the like
- b. Interest and dividends received
- c. Other operating cash receipts, if any

OKLAHOMA CITY, OK 73112 [REDACTED]

CPA PC

a new agency as required by Internal Revenue Service and all funds in excess due to clients were paid to the clients".

I did follow up with DES and the State of Oklahoma regarding the distribution of the excess funds outstanding to the [REDACTED] and received this response to my inquiry from [REDACTED]:

Mr. [REDACTED] based on the information that Mr. [REDACTED] provided to our agency, there were 34 [REDACTED] that she owed a refund to. On 10-23-09, our licensing staff, [REDACTED] performed check stubs for checks that Mr. [REDACTED] stated were mailed to the 34 families. Mr. [REDACTED] also provided copies of these check stubs for the licensing record that we maintain.

Mr. [REDACTED] also stated that you wanted to know about the location of [REDACTED] records. After Mr. [REDACTED] stated [REDACTED] she notified licensing that she was working with an attorney, [REDACTED] (405) 840-2814. Mr. [REDACTED] may have some or all of these adoption records.

Please let me know if you need additional information.

[REDACTED]

On 8/15/2011 I spoke with [REDACTED] mentioned above. She stated that [REDACTED] had told her that all refunds had been given out to [REDACTED] look over the accounting ledgers. Mr. [REDACTED] stated that she has heard nothing from any of the former clients so she would conclude all refunds were completed properly since almost two years have passed since the refunds were made on 10/23/09. Mr. [REDACTED] also informed me that she is a CPA (30 years).

It would appear that all liabilities have been satisfied supporting [REDACTED] decision that there was no issues regarding the entity continuing to be a going concern.

Conclusions:

Payments to the Director should have been separately reported rather than a single line item "Cash Paid for Expenses" (Exhibit #4 page 20 Reissued June 30, 2008 Financials). This is contrary to FAS 95.

Per Exhibit #4, page 19, Consulting (includes accounting expense) and Insurance expense are categorized as "Program Services" and not "Management and General". This is incorrect and under FAS 117 should have been included in the "Management and General" category.

OKLAHOMA CITY, OK 73112 [REDACTED]

/4

Good Report

- ✓ Uniform
- ✓ Consistent

OKLAHOMA ACCOUNTANCY BOARD

FILE # [REDACTED] CPA and [REDACTED] CPA, P.C.
 INVESTIGATED BY [REDACTED] CPA, [REDACTED] OK
 June 21, 2012

This case is the result of a referral received from the Oklahoma Insurance Department (OID) related to two audits of a full business.

BACKGROUND

[REDACTED] (registrant) is the sole owner of [REDACTED] P.C. (firm) located in [REDACTED] OK. The firm's permit was revoked as of July 1, 2010 due to a failure to register with the Oklahoma Accountancy Board (OAB).

The firm also submitted an audited annual report of a personal financial statement that was dated July 31, 2010 to the OID for their client, [REDACTED]. It appears that the report was received by OID on September 13, 2010.

On its most recent applications filed with the OAB in November, 2010 and August, 2011, the registrant indicated that he did not perform audits or reviews but claims that he performs compilation engagements.

The firm submitted a report dated August 22, 2011 and of July 31, 2011 to the OID for the same client. This report was signed by [REDACTED] (an unlicensed employee of the firm) and stamped received by OID on September 9, 2011. An additional report was subsequently filed by his firm with OID and was signed by the registrant.

I spoke with [REDACTED] of the firm who indicated that the registrant was now living in TX. [REDACTED] stated that the registrant was about to sell his tax and accounting practice to him and then the registrant backed out at the last minute. [REDACTED] told the registrant fled to Texas in January, 2012 leaving the office locked and taking computers with him causing turmoil with the office and its clients. [REDACTED] contacted me with some possible phone numbers so that I could contact the registrant. I unsuccessfully attempted to find him but he was unlocated and could not sign audit reports. [REDACTED] seemed uninterested and said he would not do such a thing again. The EC may still want to contact [REDACTED] about the matter. [REDACTED] business telephone number is [REDACTED].

I inquired with the registrant as to whether he had other audits that he had performed and he indicated this was the only client that he audited.

I also inquired about the working papers for the audit and the registrant indicated [REDACTED] stole his paper files and his peer review letter. In a letter from registrant to the OAB in March 2012, the registrant claims that [REDACTED] stole "all" of his paper files. Upon further inquiry, [REDACTED] had sent the report files to the registrant electronically and [REDACTED] claims to not have any paper files on the audit.

I requested and ultimately received a copy of the firm's most recent peer review. It was notably a report made of the firm's conclusions and was dated January, 2009. The report review was performed by [REDACTED] CPA, [REDACTED] OK. There were two significant comments and recommendations by the reviewer.

As of October 26, 2011, a website for [REDACTED] was operating. Currently, no such website exists although searches for the firm reveal numerous address listings (now out of date) which result only as of the date of this report.

RELEVANT STANDARDS OF PERFORMANCE

Oklahoma Accountancy Act

Definition:

31. "Holding out" means any representation by an individual that he or she holds a certificate or license and a valid permit, or by his entity that it holds a valid permit. Any such representation is presumed to invite the public to rely upon the professional skills implied by the certificate or license and valid permit in connection with the services or products offered.

31. "Providing public accounting..." "A person is not deemed to be practicing public accounting within the meaning of this section solely by displaying a CPA certificate or a PA license in an office, identifying himself or herself as a CPA or PA on letterhead or business cards, or identifying himself or herself as a CPA or PA. However, the designation of CPA or PA on such letterheads, business cards, public signs, advertisements, publication directed to clients or potential clients, or financial or tax documents of a client constitutes the practice of public accounting and requires a permit."

Section 15.26. Prima Facie Evidence

The holding or omitted by an individual or entity not registered in accordance with the Oklahoma Accountancy Act of a card, sign, advertisement or other printed, engraved, or written instrument or device bearing the name of the individual or entity in conjunction with the words "Certified Public Accountant" or "Public Accountant" or any abbreviation thereof shall be prima facie evidence in any action brought pursuant to the provisions of the Oklahoma Accountancy Act that the individual or entity whose name is so displayed or stated consent or approved the display or omission of such card, sign, advertisement or other printed, engraved or written instrument or device, and that such individual or entity is representing himself, herself, or itself to be a certified public accountant, public accountant or CPA, PA or entity holding a valid permit.

(D) A firm that has been rejected by a sponsoring organization for whatever reason shall notify the Board of:

- (1) Name of sponsoring organization rejecting the applicant;
- (2) Reason for the rejection;
- (3) Name of subsequently selected sponsoring organization.

(G) A firm choosing to change to another sponsoring organization may do so only once a final acceptance letter has been issued indicating that all outstanding corrective actions have been completed and outstanding fees paid.

ANALYSIS

This registrant and his firm have violated the Oklahoma Accountancy Act and the Administrative Code. The violations are enumerated as follows:

1. The firm's active status was revoked as of July 1, 2010 and both audits were issued after that date on the revoked firm's letterhead. We have evidence that the firm was "holding out" to be registered as late as October 26, 2011. Oklahoma Accountancy Act-Definitions and Section 15.22.
2. An unlicensed person signed his own name to the July 31, 2011 audit report on the revoked firm's letterhead. Oklahoma Accountancy Act-Section 15.12 & 15.16 D.2 revoked firm's letterhead.
3. The firm's peer review letter submitted to this investigator was for a report review of compilations and not a review of the firm's investigative practice. Oklahoma Administrative Code 1025.22-4.

CONCLUSION

At a minimum, the registrant should be fined, required to take additional CPE and be required to submit three reports for pre-licensure review. Expiration for a misdemeanor should be considered for the registrant issuing a report under the name of a firm that had been revoked under Section 15.25.

OTHER MATTERS

The registrant is in good standing with the Oklahoma Accountancy Board. The firm's license has been previously revoked July 1, 2010 for non-filing of permit renewal.

5

Expert Witness

- When to consider retaining
- Preparing witness to testify
- General practice pointers for testimony at hearing



Please Utilize NASBA's Investigator Training!



Investigator Training Series

<http://nasba.org/mc/investigatortrainingseries/>



Questions?





NASBA

Foreign Credential Evaluations Standards

Moderator: Doris Cubitt, CPA

Brentni Henderson-King

2014 Executive Director & State Board Staff Conference



Brentni Henderson-King
Manager of NIES

INTERNATIONAL EDUCATION

Overview and Insights



International Education Standards

Evaluation Methodology

Qualification Equivalencies

Professional Education Tracks & Equivalencies:
Education, Examination, Exemption



Professional Education Cont.

Education and Examination

- Institute of Chartered Accountants of India (ICAI)
- Institute of Chartered Accountants of Pakistan (ICAP)

Examination Only

- Association of Chartered Certified Accountants (ACCA)

Exemption and Examination/Education

- Association of Chartered Certified Accountants (ACCA)

Exemption Only



Fraudulent Documents

Primary types of fraud

- Doctoring or fabricating documents
- Diploma Mills
- Study Abroad Programs

Examples

- Transcripts
- Degree Certificates
- Letters from Institutions and Individuals

CARIBBEAN EXAMINATIONS COUNCIL
SECONDARY EDUCATION CERTIFICATE

This is to certify that

B. H.B.

Date of Birth: 13 SEPTEMBER 1973

Registration Number: -----

obtained the results shown in the following 5 subjects in the year 1990

SUBJECT	PROFICIENCY	GRADE	PROFILE
ENGLISH (A)	GENERAL	ONE (1)	UNDERSTANDING (A), EXPRESSION (A)
MATHEMATICS	GENERAL	TWO (2)	REASONING (A), COMPREHENSION (B)
ENGLISH (B)	GENERAL	ONE (1)	UNDERSTANDING (A), EXPRESSION (A)
HISTORY	GENERAL	ONE (1)	UNDERSTANDING (A)
SCIENCE	GENERAL	TWO (2)	UNDERSTANDING (A), COMPREHENSION (B)

Original Seen

ANTONELLA LAVERDE
Notary Public State of New York
No. 01-2202712
Qualified in Richmond County
Commission Expires Feb. 8, 1997

Antonella Laverde



Registrar: *Wilfred L. Beckles*

Chairman: *Alfred...*

THE COUNCIL WAS ESTABLISHED BY AGREEMENT BY FIFTEEN COMMONWEALTH CARIBBEAN COUNTRIES IN 1972 AND IS RECOGNISED AS THE EXAMINING BODY FOR THE AREA.

Kabul University

Faculty of Economics

in recognition of the fulfilment of prescribed requirements

is awarded the degree of

Master in Business Administration

with all its privileges and obligations

given in the City of Kabul Afghanistan

on Feb 1955

President

Dr. Anwar



Dean of Faculty

Dr. M. W. Hafiz
Registrar

B. Shariq

NASBA

Me, the Chancellor, Vice Chancellor and Members
of the Court of the Calicut University certify

[] that the withinsigned

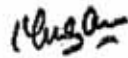
JANI RAKESHKUMAR ISHWARLAL

of Calicut University
having been examined for the degree of
B.E. In Information & Technology
and adjudged ~~to have~~ passed in the
Credit
the degree of

B.E. In Information & Technology

has been conferred on him at Calicut, on the
Twenty First day of the month of March in the
Year one thousand ~~Nine Hundred~~ and Eighty Six
In Testimony whereof are set the Seal of the
said University and the Signature of the said

Vice-Chancellor.



Vice-Chancellor.

04685

Me, the Chancellor, Vice Chancellor and Members
of the Court of the Gujarat University certify
[] that the withinsigned

Pursh Arvindkrumar Patel
of B. L. Commerce

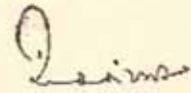
Colleges having been examined for the Degree of
Bachelor of Commerce and
placed in the Second Class the Degree of

Bachelor of Commerce

has been conferred on her at Ahmedabad, on the
thirty first day of the month of December in the
year one thousand nine hundred and eighty six.

Her Optional subject was Adv. Accounting & Auditing.

In Testimony whereof are set the Seal of the
said University and the Signature of the said
Chancellor.



Chancellor.

NASBA



Fraudulent Documents cont.

What are others doing to fix the problem?

- India
- Nigeria
- China
- West African Examinations Council
- United Nations
- Netherlands
- United States

Diploma Mills

Tools for Identifying Diploma Mills

- Resources
- Online Tools
- Research
- Examples





Diploma Mill

document of no academic value

not based on approp. study

check state laws about using this to obtain emp.

THE REGENTS OF
Glencullen University

ON THE NOMINATION OF THE COUNCIL OF THE GRADUATE DIVISION
HAVE CONFERRED UPON



HAVING DEMONSTRATED ABILITY
BY ORIGINAL RESEARCH SUMMA CUM LAUDE -- WITH GREATEST DISTINCTION IN

Art Education
THE DEGREE
Doctor of Philosophy

WITH ALL THE RIGHTS AND PRIVILEGES THERETO PERTAINING
GIVEN THIS SIXTEENTH DAY OF MARCH IN THE YEAR
TWO THOUSAND AND ONE

Ronald K. Bourvent
PRESIDENT OF THE REGENTS

Shelci Gayford
DEAN OF THE GRADUATE DIVISION



Miss Fisher
PRESIDENT OF THE UNIVERSITY

Geoff Grossman
CHANCELLOR





Questions or Comments



NASBA

Update on Federal Agency Outreach

Moderator: Pamela Ivey

Colleen Conrad, CPA

2014 Executive Director & State Board Staff Conference

UPDATE ON FEDERAL AGENCY OUTREACH

2014 NASBA Executive Director
and State Board Staff Conference

Colleen K. Conrad, CPA

Three E's vs. Four E's



1. Education
2. Exam
3. Experience







4. Enforcement


Tools for Accountancy Boards

- [Enforcement tools](#) on NASBA.org

The screenshot displays the NASBA.org website interface. At the top left is the NASBA logo with the tagline "National Association of State Boards of Accountancy". To the right are navigation links for "CONTACT US", "ABOUT US", and "CAREERS", along with social media icons for Facebook, LinkedIn, Twitter, YouTube, and RSS. A search bar is also present. Below the header is a navigation menu with "MEMBER CENTER", "EXAMS", "LICENSURE", and "EDUCATION". The main content area is titled "Enforcement Tools" and includes a welcome message, a paragraph explaining the role of Boards of Accountancy, and a list of resources under three sub-sections: "Federal Enforcement", "Enforcement Documents", and "Investigators & Expert Witnesses". A sidebar on the left contains links for "MEETINGS & EVENTS", "INTERNATIONAL", "NEWS", "PUBLICATIONS", "BOARDS OF ACCOUNTANCY", "PRODUCTS & SERVICES", and "MEDIA & RESOURCES".

NASBA
National Association of State Boards of Accountancy

CONTACT US | ABOUT US | CAREERS     

SEARCH 

MEMBER CENTER | EXAMS | LICENSURE | EDUCATION

Home > Enforcement Tools


Enforcement Tools

Welcome to the Enforcement Tools section of NASBA.org!

Boards of Accountancy are charged with the regulation of the profession for the protection of the public. There are many standards that have been created to assure that professional services are performed with the greatest level of competency. Any alleged violation of these standards, or applicable laws and rules for each particular jurisdiction, can cause the Board to begin an enforcement action against a licensee.

The [Enforcement Resources Committee](#) continues to work with the resources available at NASBA to provide tools to assist the Boards with this important responsibility.

The resources in this section are available to the public, with the exception of the Enforcement Resource Guide, which is open to current executive directors and board members only, in a password-protected area of this website.



Federal Enforcement

- > [SEC/IRS Quarterly Reports](#)

Enforcement Documents

- > [Enforcement Newsletter](#)
- > [Enforcement Resource Guide](#)

Investigators & Expert Witnesses

- > [Becoming an Investigator or Expert Witness](#)
- > [Retaining an Investigator or Expert Witness](#)
- > [Investigator Training Series](#)

MEETINGS & EVENTS
INTERNATIONAL
NEWS
PUBLICATIONS
BOARDS OF ACCOUNTANCY

PRODUCTS & SERVICES

NASBA
LICENSING
SERVICES

MEDIA & RESOURCES



NASBA Outreach

- Educate
- Build relationships and contacts
- Streamline processes
- Increase access to information
- Collect and share information



First Round of Contacts...

- Securities and Exchange Commission (SEC)
- Internal Revenue Service (IRS)
- Department of Labor (DOL)
- AICPA Professional Ethics Executive Committee (PEEC)



Common Themes

- Eager to meet and share current initiatives
- Appreciate efficiency of agency/NASBA connection
- Strong interest in ALD/CPAVerify
- Want to maintain dialogue



U.S. Securities and Exchange Commission (SEC)

- Shared update on projects:
 - Financial Reporting and Audit Task Force
 - Operation Broken Gate
 - Operation Broker Dealer
 - Project Ferret



U.S. Securities and Exchange Commission (SEC)

- Monitor the Quarterly Enforcement Report
 - A&A Enforcement Report
 - Litigation Releases
- Letter from SEC to Boards upon conclusion of case against an individual
 - Contact information specific to the case
- Use form to request additional information/documentation regarding a specific case



Internal Revenue Service (IRS)

- Circular 230 violations
 - Most cases based on Due Diligence provisions
- Individuals misrepresenting themselves as CPAs
- Professionals not filing their own tax returns



Internal Revenue Service (IRS)

- Monitor the Quarterly Enforcement Report
- Information taken from Internal Revenue Bulletin (IRB)
 - Doesn't accept "no contest" settlements
 - All settlements are upon an admission of guilt



Department of Labor (DOL)

- Currently retaining all information as confidential/private
 - Suggest BOAs require respondent to provide all correspondence with DOL as alternative
- Conversations ongoing to facilitate sharing of enforcement information

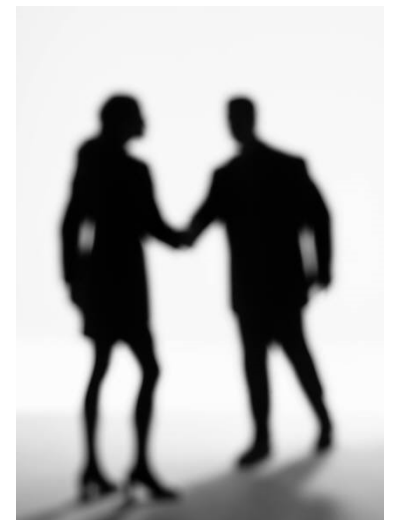


AICPA Professional Ethics Executive Committee (PEEC)

- Currently complaints and sanctions are confidential and cannot be shared with boards
- Sanctions against a Member include:
 - Expelled or suspended (publication mandatory)
 - Admonishment (publication mandatory)
 - Corrective Action (CPE, subsequent review, etc) – (not published)
- Can refer cases to state societies for investigation/disposition

Meetings Planned

- PCAOB
- Housing and Urban Development
- Department of Education
- Department of Justice
- Other Suggestions?



Other Initiatives

- NASBA Annual Meeting
- Brain Shark tutorials
- Guidance in the Enforcement Resources Manual
- NASBA U



How You Can Help

- Feedback and suggestions
- Share challenges
- Capitalize on F2F opportunities
- Proactively communicate





NASBA

NASBA's CPE Audit Service For Boards

Moderator: Wade Jewell

Tom DeGrootd Maria-Lisa Caldwell, ESQ Rebecca Gebhardt

2014 Executive Director & State Board Staff Conference

CPE Audit Service

Maria Caldwell, Director of Compliance Services

Tom DeGroot, Executive Director, MO Board of Accountancy

Rebecca Gebhardt, Manager of Compliance Services





Mission Driven, Member Focused



CPE Audits



CPE Audit Service



Process Improvement for:

Boards of Accountancy



Board Staff Benefits:

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



Licensee Benefits:

- Records are submitted and stored online, which reduces the need to store and maintain paper records and also provides continuity in the event of a job change or lost records.
- Credits are entered using a basic online form and documentation (such as certificates of completion) can be attached to each course.
- CPE status reports give licensees the ability to track how they are progressing toward the completion of their requirements based on records they have entered.
- Accounts are available online throughout the submission period for the licensee to access and add/edit records until required to submit their records to the Board.
- Licensees can download and export the records they have entered into a spreadsheet for personal record keeping or choose a printer-friendly version of their CPE records.
- CPE credits are submitted to the Board at the click of a button.

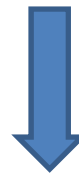


How Does it Work?





State Board Licensee Data



NASBA CPE Audit Service



What does this look like?



Login

License Number:

PIN (Password):

Login

[Forgot your password?](#)



Missouri CPE Reporting

The Missouri State Board of Accountancy in cooperation with the National Association of State Boards of Accountancy (NASBA) offers this Continuing Professional Education (CPE) tracking tool for Missouri licensees. This tool is available for use at no charge and allows you to keep track of and store all of your CPE records in one location. In addition, if ever selected for an audit, you will use this tool to submit your CPE records to the Board. **Use of this tracking service does not reflect a final determination of CPE compliance in Missouri.** It is every Missouri CPA's responsibility to read and understand the applicable Missouri CPE rules and regulations. The Missouri State Board of Accountancy has the final authority on the acceptance of individual courses and documentation for CPE credit.

First Time Here:

Missouri CPAs should log in using Missouri CPA license (registration) number and State Board issued PIN number. If you do not know your PIN number, please contact the Missouri State Board of Accountancy.

Returning:

Missouri CPAs who have already accessed CPE accounts previously can log in using Missouri CPA license (registration) number and PIN number or unique password, if one has been designated. The CPE accounts can be accessed throughout the licensing term for entering and keeping track of completed CPE credits.

Already Submitted:

Missouri CPAs who have already submitted all CPE records to the Missouri Board using this system in response to a Board audit will not be able to login and access the CPE account until the evaluation period has ended. The Missouri Board may grant access to accounts upon request on a case by case basis. Please contact the Missouri State Board of Accountancy to request access to your account.

Missouri State Board of Accountancy
3625 Missouri Boulevard, P.O. Box 613, Jefferson City, MO 65102-0613 | 573.751.0012 Telephone | 573.751.0890 Fax
800.735.2966 TTY | 800.735.2466 Voice Relay
mosba@pr.mo.gov | <http://pr.mo.gov/accountancy.asp>

- CPAs log in using license number and one other unique identifier. For Missouri, a state-issued PIN was added to the ALD feed and used as the verifying data element. NASBA can also generate the initial unique passwords.
- Board Staff log in using user name and passwords set up by NASBA staff.

Licensee “My Profile” Page

Logged into Tennessee CPA's account My Profile | Manage CPE Credits | Help

[leave account](#)

Tennessee CPA
tennuser1@nasba.org

My Profile | CPE Credits Reported | Submit to Board

Login ID	tennuser1	change password change email address
Email Address	<i>tennuser1@nasba.org</i>	
First Name	Tennessee	
Middle Name		
Last Name	CPA	
Address	150 4th Ave N	
City	Nashville	
State	Tennessee	
Country	USA	
Zip/Postal Code	37219	
Phone Number	615-880-4200	
Fax Number		
Jurisdiction Membership	Tennessee	
Last Submission:	2013-09-30 14:49:58	
Last Audit Status:	In Progress	
Last Audit Cycle:	2012-01-01 - 2013-12-31	

If any details of your profile are incorrect, please contact the State Board to update your records

Missouri State Board of Accountancy
573.751.0012 Telephone
800.735.2466 Voice Relay
mosba@pr.mo.gov
<http://pr.mo.gov/accountancy-coa.asp>
(ONLINE address change)

[Review CPE Requirements](#)

License Date	05/15/2009
License Number	111111

- The “My Profile” page is the user dashboard.
- All details have been pre-populated by the data in the ALD feed.
- Users must update records at the Board and when the next ALD feed arrives, the details in their account are automatically updated.



“CPE Credits Reported” Page

Logged into Tennessee CPA's account | My Profile | Manage CPE Credits | Help

[leave account](#)

Tennessee CPA
tennuser1@nasba.org

My Profile | **CPE Credits Reported** | Submit to Board

From Date: 01/01/2010 To Date: 12/31/2013 [Run Report](#)

Program: [All] Export Details Printable View

[Add New Credit](#)

AICPA and State Society Programs

Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
attendance details 834OWT	Tennessee Accounting and Business Expo	09/15/2013	09/15/2013	Group Internet-Based Live	Tennessee Society of CPAs	Tax	6.00	Reported by Provider
attendance details 606	Financial Institutions Conference	09/27/2013	09/27/2013	Group-Live	Tennessee Society of CPAs	Accounting	7.00	Reported by Provider
Total:							13.00	

In-Firm Programs

Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
credit details 09-3013A	Auditing Update 2013	06/15/2013	06/15/2013	Group Live	Raymer, Thompson & Tongate, LLP	Auditing	4.00	Yes
Total:							4.00	

Instructed

Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
credit details	Tax Update 2013	07/01/2013	07/01/2013	Group Live	IRS	Tax	6.00	Yes
Total:							6.00	

Other Organizations' Programs

Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
credit details	Workplace Harassment	03/28/2013	03/28/2013	Group-Intern				No
credit details 10-0913A	Tax Update 2013	10/08/2013	10/08/2013	Group Live				No

Self-Study

Course Number	Title	Start Date	End Date	Type of Self Study	Provider	Subject Areas	Reported	Attachment?
credit details 09-2413A	Tennessee Ethics	06/15/2013	06/15/2013	Interactive / New Self-Study	Bisk CPEasy	Regulatory Ethics	2.00	Yes
credit details 10-1513A	Microeconomics	10/01/2013	10/01/2013	Interactive / New Self-Study	1031 Advanced Seminar	Accounting	1.00	No
Total:							3.00	

The CPE Credits Reported tab shows a laundry list of all the CPE records that have been added to the CPA's account.



Add New Credit

Logged into Tennessee CPA's account

My Profile | **Manage CPE Credits** | Help

leave account

Tennessee CPA
tennuser1@nasba.org

My Profile | **CPE Credits Reported** | Submit to Board

From Date: 01/01/2010 To: []

Program: []

[Add New Credit](#) | Export Details | Printable View

Manage CPE Credits dropdown menu:

- Add New Credit
- CPE Credits Reported
- Manage CPE Providers
- Submit to Board
- Claim Home State Exemption

AICPA and State Society Programs

Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
834OWT	Tennessee Accounting and Business Expo	09/15/2013	09/15/2013	Group Internet-Based Live	Tennessee Society of CPAs	Tax	6.00	Reported by Provider
606	Financial Institutions Conference	09/27/2013	09/27/2013	Group-Live	Tennessee Society of CPAs	Accounting	7.00	Reported by Provider
Total:							13.00	

In-Firm Programs

Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
09-3013A	Auditing Update 2013	06/15/2013	06/15/2013	Group Live	Raymer, Thompson & Tongate, LLP	Auditing	4.00	Yes
Total:							4.00	

Instructed

Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
	Tax Update 2013	07/01/2013	07/01/2013	Group Live			6.00	Yes
Total:							6.00	

Other Organizations' Programs

Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
	Workplace Harassment	03/28/2013	03/28/2013	Group-Inter			2.00	No
10-0913A	Tax Update 2013	10/08/2013	10/08/2013	Group Live			4.00	No
Total:							6.00	

Self-Study

Course Number	Title	Start Date	End Date	Type of Self Study	Provider	Subject Areas	Reported	Attachment?
09-2413A	Tennessee Ethics	06/15/2013	06/15/2013	Interactive / New Self-Study	Bisk CPEasy	Regulatory Ethics	2.00	Yes
10-1513A	Microeconomics	10/01/2013	10/01/2013	Interactive / New Self-Study	1031 Advanced Seminar	Accounting	1.00	No
Total:							3.00	

To add new credits to the account, select "Add New Credit" from either the link on the CPE Credits Reported page or from the dropdown menu under Manage CPE Credits.



Select Credit Type

Logged into Tennessee CPA's account

My Profile | Manage CPE Credits | Help

[leave account](#)

Steps to Add Credit

→ Credit Type

- Credit Information
- Subject Areas
- Attachments
- Credit Summary

Skip

Add New Credit

Step 1: Is this a Self-Study Course? If so, select Self-Study and click Save & Continue.

Self-Study

Step 2: If this is not a Self-Study course, select the type of program below and click Save & Continue. Definitions for each are provided if you hover over the different categories.

- AICPA and State Society Programs
- Authored Published Material
- Breakfast/Lunch/Dinner Meetings
- College and University Courses
- Committee Meetings
- Firm Meetings
- In-Firm Programs
- Instructed
- Other Organizations' Programs
- Practice Review
- Technical Meetings

- The "Add New Credit" page shows the steps for entering new credits.
- Users must start by selecting the appropriate type of CPE credit earned.

Enter Credit Details

Logged into Tennessee CPA's account

[My Profile](#) | [Manage CPE Credits](#) | [Help](#)

[leave account](#)

Steps to Add Credit

- Credit Type**
- Credit Information**
- Subject Areas
- Attachments
- Credit Summary

[Previous](#)

[Skip](#)

Add AICPA and State Society Programs

Course Number

Title*

Description

Start Date*

End Date*

City

Country*

State Or Province*

Delivery Mode*

Provider*

[Add New Provider](#)
[View Providers](#)

Start typing the name of the CPE provider for your credit entry. If the provider does not appear in the field, select the "Add New Provider" link. Enter the provider details in the pop up window, and click "Add." Select the "Click here to select this provider and return to credit entry" link above your Provider information to populate the new provider to your credit entry.

[Reset](#)

[Save & Continue](#)

- The next step is to enter all the pertinent details of the CPE credit earned.



Select Subject Areas and Credit Amounts

Logged into Tennessee CPA's account | My Profile | Manage CPE Credits | Help

[leave account](#)

Steps to Add Credit

- Credit Type
- Credit Information
- Subject Areas**
- Attachments
- Credit Summary

Previous **Skip**

Add AICPA and State Society Programs Subject

Subject Area* v

CPE Credits*

Undo Changes **Add** **Continue**

	Subject Area	CPE Credits
edit delete	Accounting	2.00
edit delete	Regulatory Ethics	4.00

- Next, users select the subject areas of CPE credit that were earned for the course.
- Multiple subject areas can be selected from the dropdown menu and a different value assigned to each.
- The entries stack up on the right side of the screen as subject areas and credit amounts are entered. When finished, click continue.

Browse and Upload Attachment

Logged into Tennessee CPA's account

My Profile | Manage CPE Credits | Help

[leave account](#)

Steps to Add Credit

- Credit Type
- Credit Information
- Subject Areas
- Attachments
- Credit Summary

Previous

Skip

Attachments

No Attachments

Attach file

Content Type

File

Reset

Attach

Continue

- The next step is to upload Certificates of Completion or other acceptable documentation showing proof of earned credit.
- The browse and attach mechanism works like any typical software platform.



Review Summary and Add Credit

Logged into Tennessee CPA's account

[My Profile](#) | [Manage CPE Credits](#) | [Help](#)

[leave account](#)

Steps to Add Credit

- [Credit Type](#)
- [Credit Information](#)
- [Subject Areas](#)
- [Attachments](#)
- Credit Summary**

[Previous](#)

Credit Type AICPA and State Society Programs

[modify event type](#)

Credit Information

[modify event information](#)

Course Number 3348
Title Tennessee Code of Ethics
Description State Society training on TN code of ethics
Start Date 04/12/2013
End Date 04/12/2013
City Nashville
Country USA
State Or Province Tennessee
Delivery Mode Group Live
Provider Tennessee Society of CPAs

Subjects Areas

[modify subject areas](#)

Subject	CPE Credits
Accounting	2.00
Regulatory Ethics	4.00

Attachments

[modify attachments](#)

	Name	Content Type	Attached By	Date
download	COC-1.pdf	Certificate of Completion	Administrator, System	10/16/2013

Add



- The last step is to review a summary of the course and "Add" it once satisfied all information is correct.



Record Appears with CPE Credits Reported

- Now the added credit appears on the CPE Credits Reported page.

Logged into Tennessee CPA's account | My Profile | Manage CPE Credits | Help

[leave account](#)

Tennessee CPA
tennuser1@nasba.org

My Profile | **CPE Credits Reported** | Submit to Board

From Date: 01/01/2010 To Date: 12/31/2013 [Run Report](#)

Program: [All] Export Details Printable View

[Add New Credit](#)

AICPA and State Society Programs

	Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
credit details	3348	Tennessee Code of Ethics	04/12/2013	04/12/2013	Group Live	Tennessee Society of CPAs	Accounting, Regulatory Ethics	6.00	Yes
attendance details	834OWT	Tennessee Accounting and Business Expo	09/15/2013	09/15/2013	Group Internet-Based Live	Tennessee Society of CPAs	Tax	6.00	Reported by Provider
attendance details	606	Financial Institutions Conference	09/27/2013	09/27/2013	Group-Live	Tennessee Society of CPAs	Accounting	7.00	Reported by Provider
Total:								19.00	

In-Firm Programs

	Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
credit details	09-3013A	Auditing Update 2013	06/15/2013	06/15/2013	Group Live	Raymer, Thompson & Tongate, LLP	Auditing	4.00	Yes
Total:								4.00	

Instructed

	Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
credit details		Tax Update 2013	07/01/2013	07/01/2013	Group Live	IRS	Tax	6.00	Yes
Total:								6.00	

Other Organizations' Programs

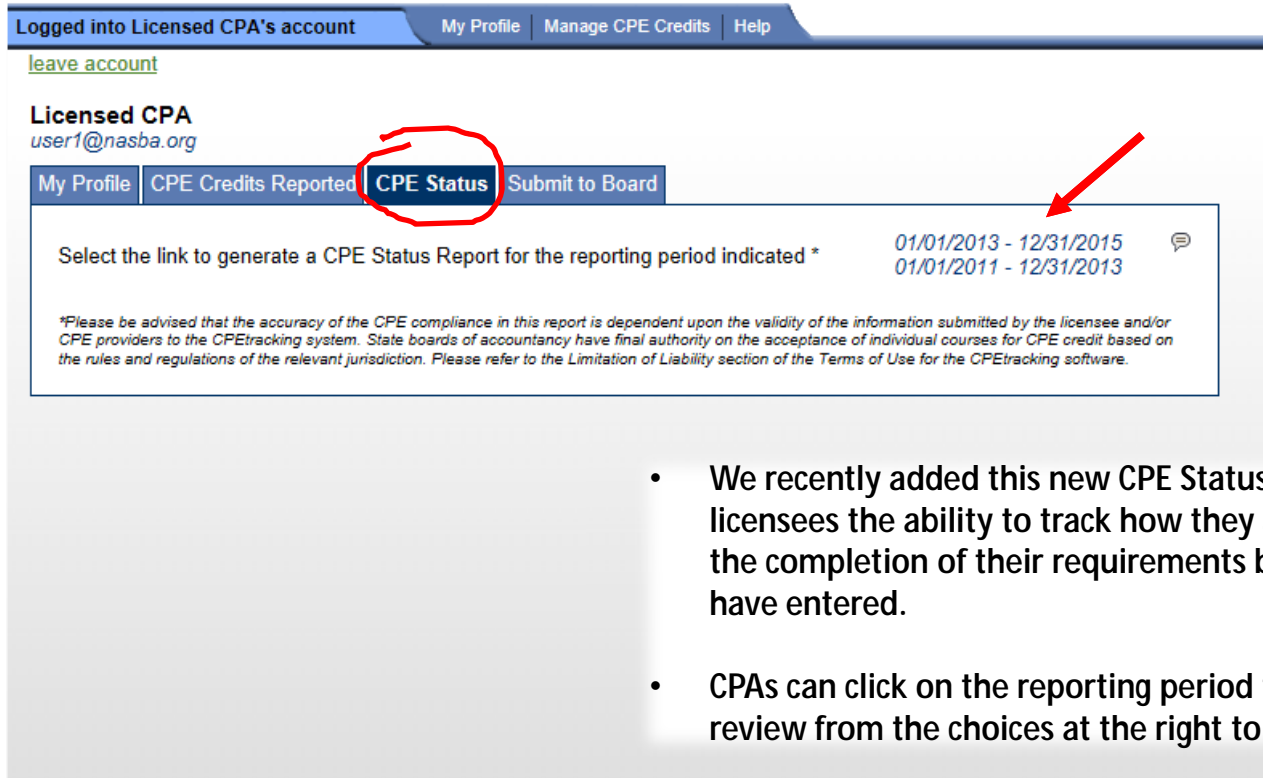
	Course Number	Title	Start Date	End Date	Delivery Mode	Provider	Subject Areas	Reported	Attachment?
credit details		Workplace Harassment	03/28/2013	03/28/2013	Group-Internet based	Accountants Education Group	Behavioral Ethics	2.00	No
credit details	10-0913A	Tax Update 2013	10/08/2013	10/08/2013	Group Live	Big Orange CPE Provider	Tax	4.00	No
Total:								6.00	

Self-Study

	Course Number	Title	Start Date	End Date	Type of Self Study	Provider	Subject Areas	Reported	Attachment?
credit details	09-2413A	Tennessee Ethics	06/15/2013	06/15/2013	Interactive / New Self-Study	Bisk CPEasy	Regulatory Ethics	2.00	Yes
credit details	10-1513A	Microeconomics	10/01/2013	10/01/2013	Interactive / New Self-Study	1031 Advanced Seminar	Accounting	1.00	No
Total:								3.00	



NEW! CPE Status Tab



Logged into Licensed CPA's account | My Profile | Manage CPE Credits | Help

[leave account](#)

Licensed CPA
user1@nasba.org

My Profile | CPE Credits Reported | **CPE Status** | Submit to Board

Select the link to generate a CPE Status Report for the reporting period indicated *

01/01/2013 - 12/31/2015
01/01/2011 - 12/31/2013

*Please be advised that the accuracy of the CPE compliance in this report is dependent upon the validity of the information submitted by the licensee and/or CPE providers to the CPETracking system. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit based on the rules and regulations of the relevant jurisdiction. Please refer to the Limitation of Liability section of the Terms of Use for the CPETracking software.

- We recently added this new CPE Status tab that gives licensees the ability to track how they are progressing toward the completion of their requirements based on records they have entered.
- CPAs can click on the reporting period they would like to review from the choices at the right to generate a PDF report.

NEW! CPE Status Tab

Licensed CPA - CPE Status Report
Missouri 01/01/2013 - 12/31/2015

Licensed CPA's Missouri CPE Status for 01/01/2013 - 12/31/2015 Last Update On: 02/11/2014 11:35:32 AM UTC Audit Status: Not Audited		Licensing Information License Expiration: 09/30/2014 License date: 06/11/1996 License number: 11111	
---	--	---	--

Requirements			
	Required	Earned	Short
Total Hours	120	40	80
Total Hours in year 1 (2013)	20	40	
Total Hours in year 2 (2014)	20	0	20
Total Hours in year 3 (2015)	20	0	20
Ethics	6	6	

Totals by Program	
Total Hours	40
AICPA and State Society Programs	19
In-Firm Programs	4
Other Organizations' Programs	14
Self-Study	3

Totals by Subject Area	
Total Hours	40
Accounting & Auditing	15
Non-Governmental	15
Accounting	11
Auditing	4
Ethics	6
Behavioral Ethics	2
Regulatory Ethics	6
Tax	17

Please be advised that the accuracy of the CPE compliance in this report is dependent upon the validity of the information submitted by the licensee and/or CPE providers to the CPETracking system. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit based on the rules and regulations of the relevant jurisdiction. Please refer to the Limitation of Liability section of the Terms of Use for the CPETracking software.

- Page 1 of the PDF report shows how many credits are required, how many have been earned per category and how many still need to be earned.
- The Totals by Subject Area box shows which subject area credits count toward each of the requirements.



NEW! CPE Status Tab

Licensed CPA - CPE Status Report
Missouri 01/01/2013 - 12/31/2015

Credits Earned

Number	Title	Date	Provider/ Sponsor	National Registry #	Subject Area					Summary
					Acct.	Audit	B. Ethics	R. Ethics	Tax	Total
AICPA and State Society Programs										
0348	Tennessee Code of Ethics	04/12/2013	Tennessee Society of CPAs	None	2			4		6
034CWT	Tennessee Accounting and Business Expo	09/15/2013	Tennessee Society of CPAs	None					6	6
808	Financial Institutions Conference	09/27/2013	Tennessee Society of CPAs	None	7					7
					9	0	0	4	6	19
In-Firm Programs										
09-3013A	Auditing Update 2013	06/15/2013	Raymer, Thompson & Tongate, LLP	None		4				4
					0	4	0	0	0	4
Other Organizations' Programs										
No Number	Workplace Harassment	03/28/2013	Accountants Education Group	None			2			2
24367	Tax Update	05/17/2013	American Society of Tax Problem Solvers	108262	1				7	8
10-0913A	Tax Update 2013	10/08/2013	Big Orange CPE Provider	None					4	4
					1	0	2	0	11	14
Self-Study										
09-2413A	Tennessee Ethics	06/15/2013	Risk CPEasy	103605				2		2
10-1513A	Microeconomics	10/01/2013	1031 Advanced Seminar	None	1					1
					1	0	0	2	0	3
Total Hours:					11	4	2	6	17	40

- Page 2 of the PDF report lists the various courses that have been entered for that reporting period and their subject area and credit breakdowns including totals at the bottom.



NEW! CPE Status Tab

Licensed CPA - CPE Status Report
Missouri 01/01/2013 - 12/31/2015

Credits Denied & Explanations

Number	Title	Date	Provider/ Sponsor	National Registry #	Subject	(Credits Denied) Reasons
Instructed						
No Number	Tax Update 2013	07/01/2013	IRS	104983	Tax	(2) This course has failed its audit and will not be credited.

- If any credits are not allowed to be counted, a Page 3 will be included in the report that lists those courses and provides an explanation of why the credits are not being counted.
- In this example, this course was included in a previous annual audit and did not pass the audit; therefore, the credits have been deemed by the Board to not qualify toward the CPE requirements.



Help Videos and User Manual

The screenshot shows the NASBA website interface. At the top, there is a navigation bar with the following items: "Logged into Tennessee CPA's account", "My Profile", "Manage CPE Credits", and "Help". The "Help" dropdown menu is open, displaying three options: "CPA User's Manual", "Quick Tour Video", and "Entering Credits Video". A red arrow points to the "Entering Credits Video" option. Below the navigation bar, the main content area is titled "Add New Credit". It includes a "Steps to Add Credit" sidebar with checkboxes for "Credit Type", "Credit Information", "Subject Areas", "Attachments", and "Credit Summary", along with a "Skip" button. The main content area contains two steps: "Step 1: Is this a Self-Study Course? If so, click Save & Continue." with a radio button for "Self-Study", and "Step 2: If this is not a Self-Study course, select the type of program below and click Save & Continue. Definitions for each are provided if you hover over the different categories." with a list of radio button options: "AICPA and State Society Programs", "Authored Published Material", "Breakfast/Lunch/Dinner Meetings", "College and University Courses", "Committee Meetings", "Firm Meetings", "In-Firm Programs", "Instructed", "Other Organizations' Programs", "Practice Review", and "Technical Meetings".

- The Help tab offers CPAs a full user manual document as well as help videos to explain the process for entering new credits.

Submit to Board

Logged into Tennessee CPA's account

My Profile | Manage CPE Credits | Help

[leave account](#)

Tennessee CPA
tennuser1@nasba.org

My Profile | CPE Credits Reported | **Submit to Board**

Login ID	tennuser1
Email Address	tennuser1@nasba.org
First Name	Tennessee
Middle Name	
Last Name	CPA
Address	150 4th Ave N
City	Nashville
State	Tennessee
Country	USA
Zip/Postal Code	37219
Phone Number	615-880-4200
Fax Number	
Jurisdiction Membership	Tennessee
Last Submission:	2013-09-30 14:49:58
Last Audit Status:	In Progress
Last Audit Cycle:	2012-01-01 - 2013-12-31

License Date 05/15/2009
License Number 111111

- Add New Credit
- CPE Credits Reported
- Manage CPE Providers
- Submit to Board**
- Claim Home State Exemption

If any details of your profile are incorrect, please contact the State Board to update your records

Missouri State Board of Accountancy
573.751.0012 Telephone
800.735.2466 Voice Relay
mosba@pr.mo.gov
<http://pr.mo.gov/accountancy-coa.asp>
(ONLINE address change)

[Review CPE Requirements](#)

- Once all credits for given reporting cycle have been successfully entered, the CPA can submit the records to the Board.
- The "Submit to Board" feature can be accessed using the tab navigation or the menu option under the Manage CPE Credits tab.



Submit Information to Board

Logged into Tennessee CPA's account My Profile Manage CPE Credits Help

[leave account](#)

Tennessee CPA
tennuser1@nasba.org


My Profile CPE Credits Reported **Submit to Board**

If you have completed entering your CPE credit and are ready to submit this information to the Board, please click the Submit to Board button below. Once submitted, your account will be disabled and will not be accessible during the evaluation period. It will be re-enabled once the evaluation has been completed.

Will you be claiming home state exemption? If so, please click "yes" and indicate the state that is your principal place of business. Yes No

NOTE: 3 credit events in your profile do not include any attachments. If you would like to correct this, please select the [CPE Credits Reported](#) tab.

If you would like to save a record of your CPE credit submitted, please select one of the following links : [Printable View](#) | [Export Details](#)

 **Submit to Board**

- On the Submit to Board page, the option of having credits evaluated against the state rules where the user has their principal place of business is offered.
- A notice will flag to the user if any records are missing attachments to help avoid omissions.
- Users are also given the opportunity to download and print all their records before submitting.

Board Staff “My Profile” Page

Logged into USER ABOARD's account My Profile Reports Administration Help

[leave account](#)

USER ABOARD
aboarduser@nasba.org

Manage Users
Manage Groups

My Profile

Login ID	ABOARDUSER	change password
Email Address	aboarduser@nasba.org	change email address
First Name	USER	
Middle Name		
Last Name	ABOARD	
Address		
City		
State		
Country	USA	
Zip/Postal Code		
Phone Number		
Fax Number		
National Candidate ID #		
Subscribe To Email	No	

- The “My Profile” page is the main dashboard for Board Staff users.
- An additional admin tab appears for Board Staff Users.
- The Manage Users option allows Board Staff to access the full list of licensee accounts and locate specific CPA records and accounts.
- The Manage Groups option allows Board Staff to narrow to the list of licensees within each audit pool categorized by specific audit month or year depending on each Board’s process.

Locate Licensee Account

Logged into USER ABOARD's account | My Profile | Reports | Administration | Help

[leave account](#)

Manage Users

Show Users where begins with and permission level is

1 Matches

access	view details	Login ID	Last Name	First Name	Middle Name	Email	Permission Level	Enabled
		tenuser1	CPA	Tennessee		tenuser1@nasba.org	Reporting User w/Registrar	Yes



- Using the “Manage Users” page, Board Staff can search by different criteria to locate a desired CPA account.
- The “View Details” link should be used to review and evaluate the records contained in the CPA account.

Board Staff View of CPA Account

Logged into USER ABOARD's account | My Profile | Reports | Administration | Help

[leave account](#)

Tennessee CPA
tenuser1@nasba.org

My Profile | Compliance Status | CPE Credits Reported | Login History | Audit Log | Submit to Board

Login ID	tenuser1	access
Email Address	tenuser1@nasba.org	change password
First Name	Tennessee	
Middle Name		
Last Name	CPA	
Address	150 4th Ave N	If any details of your profile are incorrect, please contact the State Board to update your records
City	Nashville	
State	Tennessee	
Country	USA	
Zip/Postal Code	37219	
Phone Number	615-880-4200	Missouri State Board of Accountancy 573.751.0012 Telephone 800.735.2466 Voice Relay mosba@pr.mo.gov http://pr.mo.gov/accountancy-coa.asp (ONLINE address change)
Fax Number		
Jurisdiction Membership	Tennessee	
Last Submission:	2013-09-30 14:49:58	Review CPE Requirements
Last Audit Status:	In Progress	
Last Audit Cycle:	2012-01-01 - 2013-12-31	
License Date	05/15/2009	
License Number	111111	

- When Board Staff are viewing a CPA account, more options now appear that are not seen by the CPAs.
- The Compliance Status tab is where the system's rule engine automatically calculates the CPA's CPE compliance per reporting cycle, based on a state's specific CPE rules.



Compliance Report

Logged into USER ABOARD's account | My Profile | Reports | Administration | Help

[leave account](#) [logout](#)

Tennessee CPA's Tennessee Compliance for 01/01/2012 - 12/31/2013: Not Compliant

[CPE Profile Report](#) [manage exemptions](#) Audit Status: In Progress

Updated at: 10/16/2013 2:14:35 PM

Change Reporting Period

✘ Not Compliant	01/01/2012 - 12/31/2013
✘ Not Compliant	01/01/2010 - 12/31/2011
✔ Compliant	05/15/2009 - 12/31/2009

Summary | **Events** | Questions | Attachments | Notes | Links & Information | Audit Log

Requirements

	Required	Earned	Short
Total Hours	80	25	55
Minimum Hours, Non-Carried In Year 1 (2012)	20	0	20
Minimum Hours, Non-Carried In Year 2 (2013)	20	25	
Accounting & Auditing	20	13	7
Ethics	2	6	
Expert Witness Testimony In Accounting & Govt. Accounting	20	9	11
Technical	40	25	15

Totals by Program

Total Hours	25
↳ AICPA and State Society Programs	19
↳ In-Firm Programs	4
↳ Self-Study	2

Totals by Subject Area

Total Hours	25
↳ Technical	25
↳ Accounting & Auditing	13
↳ Non-Governmental	13
↳ Accounting	9
↳ Auditing	4
↳ Ethics	6
↳ Regulatory Ethics	6
↳ Tax	6

- The Compliance Status tab shows the overall audit status of the given reporting cycle. This is manually determined by the CPE auditor.
- Based on the credits submitted by the CPAs, the Requirements Summary box automatically displays credits required, earned and missing overall, by each year and per special requirements subcategories using user defined information.
- The Events tab is where Board Staff should click to evaluate all the credits reported to the Board.

Board Staff View of CPA CPE Records

Logged into USER ABOARD's account | My Profile | Reports | Administration | Help

[leave account](#) [logout](#)

Tennessee CPA's Tennessee Compliance for 01/01/2012 - 12/31/2013: Not Compliant | Change Reporting Period

[CPE Profile Report](#) | [manage exemptions](#) | Audit Status: *In Progress*

Updated at: 10/16/2013 2:14:35 PM

Not Compliant 01/01/2012 - 12/31/2013

Not Compliant 01/01/2010 - 12/31/2011

Compliant 05/15/2009 - 12/31/2009

Summary | **Events** | Questions | Attachments | Notes | Links & Information | Audit Log

Credits Earned

AICPA and State Society Programs

Audited?	Attachment?	Number	Title	Date	Acct.	Al
	Yes	3348	Tennessee Code of Ethics	04/12/2013	2 (2.00)	
	Reported by Provider	834OWT	Tennessee Accounting and Business Expo	09/15/2013		
●	Reported by Provider	606	Financial Institutions Conference	09/27/2013	7 (7.00)	
						9

In-Firm Programs

Audited?	Attachment?	Number	Title	Date	Acct.	Al
●	Yes	09-3013A	Auditing Update 2013	06/15/2013		4
						0

Instructed

Audited?	Attachment?	Number	Title	Date	Acct.	Al
●	Yes	[No Number]	Tax Update 2013	07/01/2013		
						0

Other Organizations' Programs

Audited?	Attachment?	Number	Title	Date	Acct.	Al
	No	[No Number]	Workplace Harassment	03/28/2013		
	No	10-0913A	Tax Update 2013	10/08/2013		
						0

Self-Study

Audited?	Attachment?	Number	Title	Date	Acct.	Al
	Yes	09-2413A	Tennessee Ethics	06/15/2013		
	No	10-1513A	Microeconomics	10/01/2013	0 (1.00)	
						0

- Board Staff can click on the individual course numbers to view the details and attachments for each record.
- The "Audited?" column on the far left provides an at-a-glance view for Board Staff of which records have been audited and the audit status of each.
- A green light means "Passed", a red light means "Failed", a yellow light means "In Progress", a blue light means "Board Review" and blank means "Not Audited".



Board Staff View of CPE Record Detail

Logged into USER ABOARD's account My Profile Reports Administration Help

[leave account](#)

Credit Details	Subject Areas	Attachments	Notes	Audit Log
edit edit program type delete add copy				
User	Tennessee CPA			
Audit Status:	Not Audited			
Program Name	AICPA and State Society Programs			
Course Number	3348			
Title	Tennessee Code of Ethics			
Description	State Society training on TN code of ethics			
Start Date	04/12/2013			
End Date	04/12/2013			
City	Nashville			
Country	USA			
State Or Province	Tennessee			
Delivery Mode	Group Live			
Provider	Tennessee Society of CPAs			

[return](#)

- Once inside the record details, Board Staff can review the details entered and check the attached documentation by navigating to the "Attachments" tab.

Board Staff View of CPE Record Details

Logged into USER ABOARD's account | My Profile | Reports | Administration | Help

[leave account](#)

Credit Details | Subject Areas | **Attachments** | Notes | Audit Log

Attachments

	Name	Content Type	Attached By	Date
download delete	COC-1.pdf	Certificate of Completion	Administrator, System	10/16/2013

Attachments: 1

Attach file

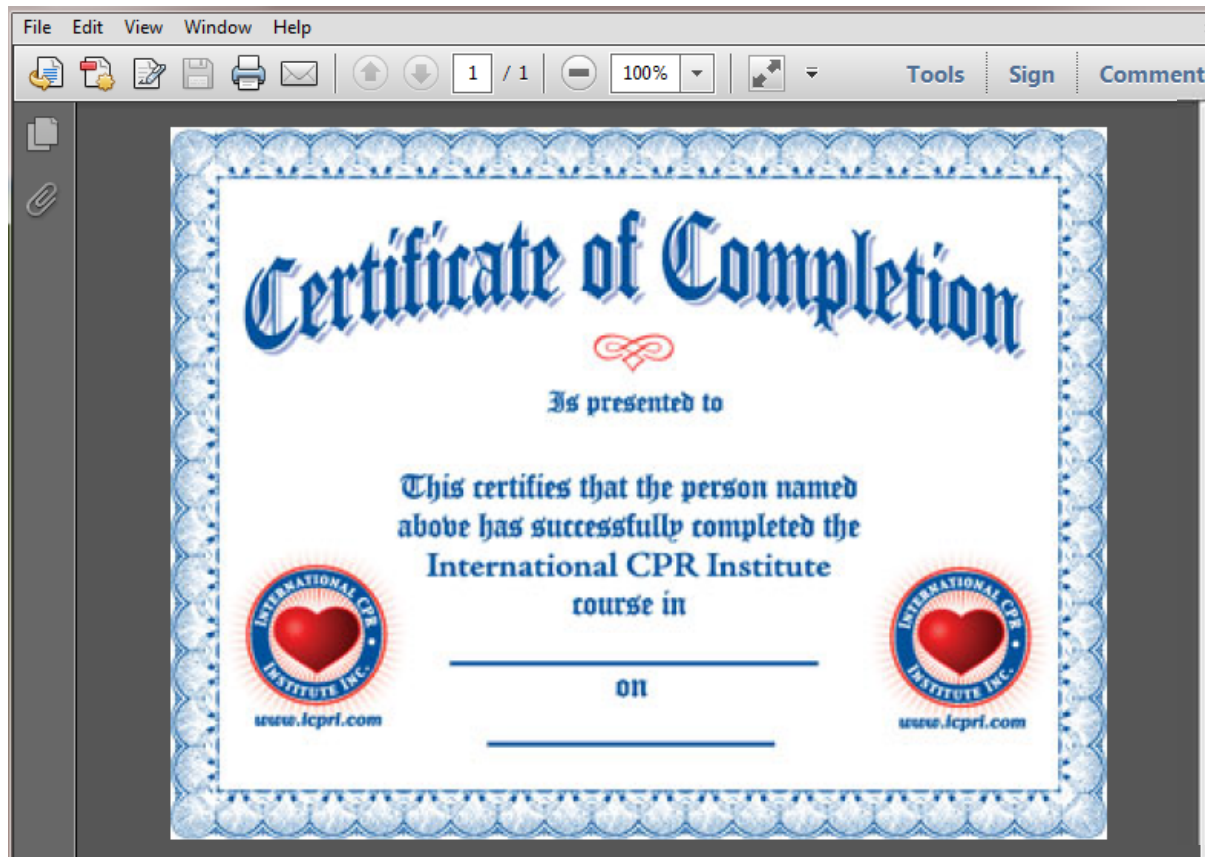
Content Type

File

[return](#)

- Simply click on the download link to open and view the documentation attached by the CPA.

Board Staff View of CPE Record Details




- In many cases, a Certificate of Completion will be included.
- Board Staff can review the information contained in the documentation against the course details entered by the CPA to determine a “Passed” or “Failed” audit status for the credits.

Board Staff View of CPE Record Details

Logged into USER ABOARD's account My Profile Reports Administration Help

[leave account](#)

Credit Details	Subject Areas	Attachments	Notes	Audit Log
edit edit program type delete add copy				
User	Tennessee CPA			
Audit Status:	Not Audited 			
Program Name	AICPA and State Society Programs			
Course Number	3348			
Title	Tennessee Code of Ethics			
Description	State Society training on TN code of ethics			
Start Date	04/12/2013			
End Date	04/12/2013			
City	Nashville			
Country	USA			
State Or Province	Tennessee			
Delivery Mode	Group Live			
Provider	Tennessee Society of CPAs			

[return](#)

- The audit status of each record can be marked on the Credit Details tab.

Board Staff View of CPE Record Details

The screenshot shows a web interface for updating credit audit status. At the top, a navigation bar includes 'Logged into USER ABOARD's account', 'My Profile', 'Reports', 'Administration', and 'Help'. Below this is a 'leave account' link. The main content area features a 'Credit Audit Status Update' form with five radio button options: 'Not Audited', 'Board Review', 'In Progress', 'Failed', and 'Passed'. The 'Passed' option is selected. Below the radio buttons are 'Cancel' and 'Update' buttons. A red arrow points to the 'Passed' radio button.

- The different status options appear when making a selection for each course record.

Board Staff View of CPA CPE Records

Logged into USER ABOARD's account | My Profile | Reports | Administration | Help

[leave account](#) [logout](#)

Tennessee CPA's Tennessee Compliance for 01/01/2012 - 12/31/2013: Not Compliant Change Reporting Period

[CPE Profile Report](#) [manage exemptions](#) **Audit Status: In Progress**

Updated at: 10/16/2013 2:45:57 PM

Not Compliant 01/01/2012 - 12/31/2013

Not Compliant 01/01/2010 - 12/31/2011

Compliant 05/15/2009 - 12/31/2009

Summary | Events | Questions | Attachments | Notes | Links & Information | Audit Log

Credits Earned

AICPA and State Society Programs

Audited?	Attachment?	Number	Title	Date	Acct.	Audit	B. Ethics	R. Ethics	Tax
●	Yes	3348	Tennessee Code of Ethics	04/12/2013	2 (2.00)			4 (4.00)	
	Reported by Provider	834OWT	Tennessee Accounting and Business Expo	09/15/2013					6 (6.00)
●	Reported by Provider	606	Financial Institutions Conference	09/27/2013	7 (7.00)				
					9	0	0	4	6

In-Firm Programs

Audited?	Attachment?	Number	Title	Date	Acct.	Audit	B. Ethics	R. Ethics	Tax
●	Yes	09-3013A	Auditing Update 2013	06/15/2013		4 (4.00)			
					0	4	0	0	0

Instructed

Audited?	Attachment?	Number	Title	Date	Acct.	Audit	B. Ethics	R. Ethics	Tax
●	Yes	[No Number]	Tax Update 2013	07/01/2013					0 (2.00)
					0	0	0	0	0

Other Organizations' Programs

Audited?	Attachment?	Number	Title	Date	Acct.	Audit	B. Ethics	R. Ethics	Tax
	No	[No Number]	Workplace Harassment	03/28/2013			0 (2.00)		
	No	10-0913A	Tax Update 2013	10/08/2013					0 (4.00)
					0	0	0	0	0

Self-Study

Audited?	Attachment?	Number	Title	Date	Acct.	Audit	B. Ethics	R. Ethics	Tax
----------	-------------	--------	-------	------	-------	-------	-----------	-----------	-----

- Credit is now showing as passed with a green light icon
- Once all credits have an audit status assigned, the overall audit status can be selected



Board Staff View of Reports Menu

Logged into USER ABOARD's account My Profile **Reports** Administration Help

[leave account](#)

USER ABOARD
aboarduser@nasba.org

View Audit Reports
Login History



My Profile


Login ID	ABOARDUSER	change password
Email Address	aboarduser@nasba.org	change email address
First Name	USER	
Middle Name		
Last Name	ABOARD	
Address		
City		
State		
Country	USA	
Zip/Postal Code		
Phone Number		
Fax Number		
National Candidate ID #		
Subscribe To Email	No	


- To see aggregated information about the CPE audits, Board Staff have access to reporting options found under the "Reports" tab.





Board Staff View of Report Options

CPEtracking Audit Reports

Start Date:  End Date: 

Select Whole Year:  Include Inactive:

Select Audit Group: 

Audit Summary Report	<input type="button" value="Generate"/>	<input type="text" value="All"/> 
Audit Details Report	<input type="button" value="Generate"/>	<input type="text" value="All"/> 
Cycle Exemption Report	<input type="button" value="Generate"/>	<input type="text" value="All"/> 
Credit Limitation Exception Report	<input type="button" value="Generate"/>	<input type="text" value="All"/> 
Email Address Update Report	<input type="button" value="Generate"/>	

- This screen shows the list of different reports available.
- Reports can be narrowed by specific time frames or by reporting cycles.

Sample Audit Details Report

License #	Licensee Name	Period Start Date	Period End Date	Compliance Status	Audit Status	Quantity	Passed	Failed	In Progress	Not Audited	Board Review	Last Submission
missouritest1	Misso, Missouri	2010-01-01	2011-12-31	Not Compliant	In Progress	9	2	1	1	4	1	2013-09-18 10:38:38
09115R	TATTERSHALL, MICHAEL L	2010-01-01	2011-12-31	Not Compliant	Not Audited	0	0	0	0	0	0	2013-01-25 09:31:58
017812	STRODER, JEFFREY	2010-01-01	2011-12-31	Not Compliant	Not Audited	1	0	0	0	1	0	2013-01-25 15:55:51
016957	ABELL, CHRISTINE	2010-01-01	2011-12-31	Not Compliant	Not Audited	22	5	2	1	14	0	2013-01-29 10:20:57

- This is an example of the results of an Audit Details report.
- This report lists all CPAs within the selected time frame, their automatic compliance status, overall audit status, number of records or entries per CPA, number of failed records, number of passed records, number of in progress records, number of records requiring Board review, number of records not yet audited and the date the CPA last submitted their records.



Board Staff View of Help Options

Logged into USER ABOARD's account My Profile Reports Administration Help

[leave account](#)

USER ABOARD
aboarduser@nasba.org

My Profile

Login ID	ABOARDUSER	change password
Email Address	aboarduser@nasba.org	change email address
First Name	USER	
Middle Name		
Last Name	ABOARD	
Address		
City		
State		
Country	USA	
Zip/Postal Code		
Phone Number		
Fax Number		
National Candidate ID #		
Subscribe To Email	No	

- CPA User's Manual
- Quick Tour Video
- Entering Credits Video
- Board User's Manual
- Enabling User Accounts
- Granting Exemptions
- Viewing Attachments
- Reviewing Audit Details

- The Help tab offers Board Staff access to all the CPA user Help materials as well as a dedicated Board Staff user manual document and Board Staff user help videos.

Participating Boards:

- **Missouri** – Launched October 2012. Completed 2 annual audits.
 - Platform is available to all licensees optionally, but Board requests those selected for audit must submit their records via the online platform.
 - Exceptions are granted to licensees upon request if they have challenges using the platform.
 - For these exceptions, Missouri Board staff enter the paper records into the system on behalf of the licensees in order to manage all CPE audit records in one location and take advantage of reporting options.

cpetracking
LIGHTS 2012 428

Missouri State Board of Accountancy

Missouri CPE Reporting

The Missouri State Board of Accountancy in cooperation with the National Association of State Boards of Accountancy (NASBA) offers this Continuing Professional Education (CPE) tracking tool for Missouri licensees. This tool is available for use at no charge and allows you to keep track of and store all of your CPE records in one location. In addition, if ever selected for an audit, you will use this tool to submit your CPE records to the Board. Use of this tracking service does not reflect a final determination of CPE compliance in Missouri. It is every Missouri CPA's responsibility to read and understand the applicable Missouri CPE rules and regulations. The Missouri State Board of Accountancy has the final authority on the acceptance of individual courses and documentation for CPE credit.

<p>First Time Users: Missouri CPAs should log in using Missouri CPA license (registration) number and State Board issued PIN number. If you do not know your PIN number, please contact the Missouri State Board of Accountancy.</p>	<p>Returning: Missouri CPAs who have already accessed CPE accounts previously can log in using Missouri CPA license (registration) number and PIN number or unique password, if one has been designated. The CPE accounts can be accessed throughout the licensing term for entering and keeping track of completed CPE credits.</p>	<p>Already Submitted: Missouri CPAs who have already submitted all CPE records to the Missouri Board using this system in response to a Board audit will not be able to login and access the CPE account until the evaluation period has ended. The Missouri Board may grant access to accounts upon request on a case by case basis. Please contact the Missouri State Board of Accountancy to request access to your account.</p>
---	---	--

Missouri State Board of Accountancy
3605 Missouri Boulevard, P. O. Box 613, Jefferson City, MO 65102-0613 | 573.751.0012 Telephone | 573.751.0090 Fax
800.736.2966 TTY: 800.736.2466 Voice Relay
mstate@ms.gov | http://ms.gov/accountancy.asp

Participating Boards:

- Tennessee – Launched January 2014. First annual audit takes place in May 2014.
 - Platform is available to all licensees optionally, but Board requests those selected for audit must submit their records via the online platform.
 - Exceptions are granted to licensees upon request if they have challenges using the platform.
 - For these exceptions, Tennessee Board staff plan to enter the paper records into the system on behalf of the licensees in order to manage all CPE audit records in one location and take advantage of reporting options.



Participating Boards:

- **Virginia** – Launched February 2014. First monthly audit takes place in March.
 - Platform is available to all licensees optionally, but Board requests those selected for audit must submit their records via the online platform.
 - Exceptions are granted to licensees upon request if they have challenges using the platform.
 - For these exceptions, Virginia Board staff plan to enter the paper records into the system on behalf of the licensees in order to manage all CPE audit records in one location and take advantage of reporting options.



Boards Considering Participation:

- **Mississippi** – Topic on the agenda for the March 21, 2014 Board Meeting
 - Mississippi is considering making the platform available to all licensees and using the platform to replace their annual CPE reporting form requirement for all licensees and their CPE audit process for those selected in the annual audits.
 - Attachments would not be required for annual CPE reporting form, but would be required for annual CPE audit.
 - Exceptions could be granted to licensees upon request if they have challenges using the platform.
 - For those exceptions, Mississippi Board staff plan to enter the paper records into the system on behalf of the licensees in order to manage all CPE audit records in one location and take advantage of reporting options.



Interested in the CPE Audit Service for your Board?

Contact: Rebecca Gebhardt
rgebhardt@nasba.org



ANY
QUESTIONS
?





NASBA

Q&A Session From Roll Call Materials/New EDs

Moderator: Mark Crocker, CPA

2014 Executive Director & State Board Staff Conference



NASBA

Raffle Time!

2014 Executive Director & State Board Staff Conference



NASBA

Recess

2014 Executive Director & State Board Staff Conference



NASBA

State Society Relations

Moderator: Nicole Kasin

Rich Jones

Rick Sweeney, CPA

2014 Executive Director & State Board Staff Conference

**NASBA 32nd Annual Conference for
Executive Directors and Board Staff**
March 5, 2014

A Case Study in Improving Relationships
Between a State Board and a State Society
Presented by Rick Sweeney and Rich Jones



Situation Inherited in June 2005

- ▶ Rick was brand new at SB
 - ▶ Relationship between prior SB ED and prior SS CEO was toxic
 - ▶ SB Ed and staff did not care about views of SS
 - ▶ New Governor set expectations of new ED that he would fix this dysfunctional situation
 - ▶ Rich was brand new at SS
 - ▶ SS believed it was a waste of time to work with SB leader or staff
 - ▶ SS had no input on SB appointments for at least 8 years
 - ▶ Members of SB did not represent the profession and were ill-prepared to perform their duties
-



How We Got Started

- ▶ Initial meeting was a private meeting at NASBA's Annual Meeting in Anchorage, 2005
 - ▶ Agreements reached:
 - ▶ Our roles may be different but the mission is mutual, i.e. *Ensure Society members and persons credentialed by the Board sustain the public's trust and confidence in the CPA profession*
 - ▶ Promise to each other:
 - *It is fine to **disagree**, but we will never be **disagreeable***
- ▶ Rick held Town Hall meetings around state and included Rich in those meetings
- ▶ Rick and Rich jointly testified at hearings before California SB concerning importance of individual CPA mobility
- ▶ Rick was interviewed in SS Magazine and pictured on cover in front of SS offices



washington CPA

November/December 2005 Volume 48, Number 3

For the Record

An Interview with Washington State
Board of Accountancy Executive Director
Richard C. Sweeney, CPA, MBA



5

COSO's Enterprise
Risk Management -
A Practical Application



14

Taking the Fear Out
of Washington State
Excise Tax Audits



17

Tax Season...
Seminars to Help
You Prepare

www.wscpa.org

Key Activities to Make a Difference

- ▶ Agreed on wisdom of jointly interviewing and recommending qualified individuals for SB appointments and focusing on individuals most likely to enhance the breadth of expertise within the Board
- ▶ Jointly worked tirelessly to achieve mobility in 2008, including:
 - ▶ Jointly testifying in state legislature
 - ▶ Jointly meeting with other stakeholders
 - ▶ SS support at every SB meeting
 - ▶ A meeting at NASBA's Annual Meeting in Maui to finalize language of statute changes, with attendance by NASBA leadership, SB leadership, SS leadership, TAC, AICPA leadership and attorneys representing all parties
 - ▶ Jointly held a lunch between staff of SB and staff of SS. Most of these people had worked together on issues for many years but had never met each other.



Key Activities to Make a Difference

- ▶ SS and SB worked closely to understand and then oppose proposal to consolidate SB into Department of Licensing. Since the proposal was supported by Governor's office, SS had to take the lead in opposing this proposal. Fight extended over two legislative cycles.
 - ▶ Leadership of SB would have been at 5th level of management in DOL
 - ▶ Employees dedicated to SB would have equaled 9 out of 1,200
 - ▶ Legislatures continually asked why this issue mattered so much to SS
 - ▶ We finally prevailed (for the time being) on May 2, 2011



Seattle Times Headline (5-2-11)



Headline Should Have Been



Key Activities to Make a Difference

- ▶ SS formally resisted efforts of a dissident SS member to publicly discredit SB ED
 - ▶ Attended all SB meetings and hearings on the various challenges issued
 - ▶ Worked with outside consultant hired by SB to evaluate effectiveness of SB operations
 - ▶ CEO's column in magazine devoted to support of ED and members of SB
 - ▶ Publicly disputed statements of dissident member in testimony concerning consolidation of SB
- ▶ Diverted political effort from resistance to proposed increase in tax on profession to a legislative sweep of the Board's Dedicated Fund Balance



Lessons Learned

- ▶ Acrimony accomplishes nothing
- ▶ If you work together in good faith, good things are possible
- ▶ Reasonable people can disagree, but there is no need to be disagreeable
- ▶ Respect the boundaries, limitations, and unique roles of each other
- ▶ **Always** treat each other, their organizations, and their colleagues with respect
- ▶ Whenever possible, present a unified image to all stakeholders





NASBA

NASBA Technology Update

Moderator: Wade Jewell

Cheryl Farrar

Chief Information Officer, NASBA

2014 Executive Director & State Board Staff Conference



Trusted

Resource for Regulation and
Professional Services.

Information Technology Update

Cheryl Farrar
Chief Information Officer, NASBA
2014 Executive Director & State Board
Staff Conference

NASBA

AGENDA

- **Introduction**
- **Organization**
- **Governance**
- **IT Strategy**
- **Application Projects**
- **Infrastructure Projects**
- **Security Projects**
- **Questions**



Cheryl Farrar - Introduction



**Brentwood, TN - ~ 1 year
IT Management Consultant**



**Los Angeles, CA - 13 years
Aerospace Program Manager**



**Los Angeles, CA - 13 years
Global IT Leadership**



FordCredit

**Franklin, TN - 1 year
IT Project Manger**



**Los Angeles, CA - ~ 2 years
IT Project Manager**



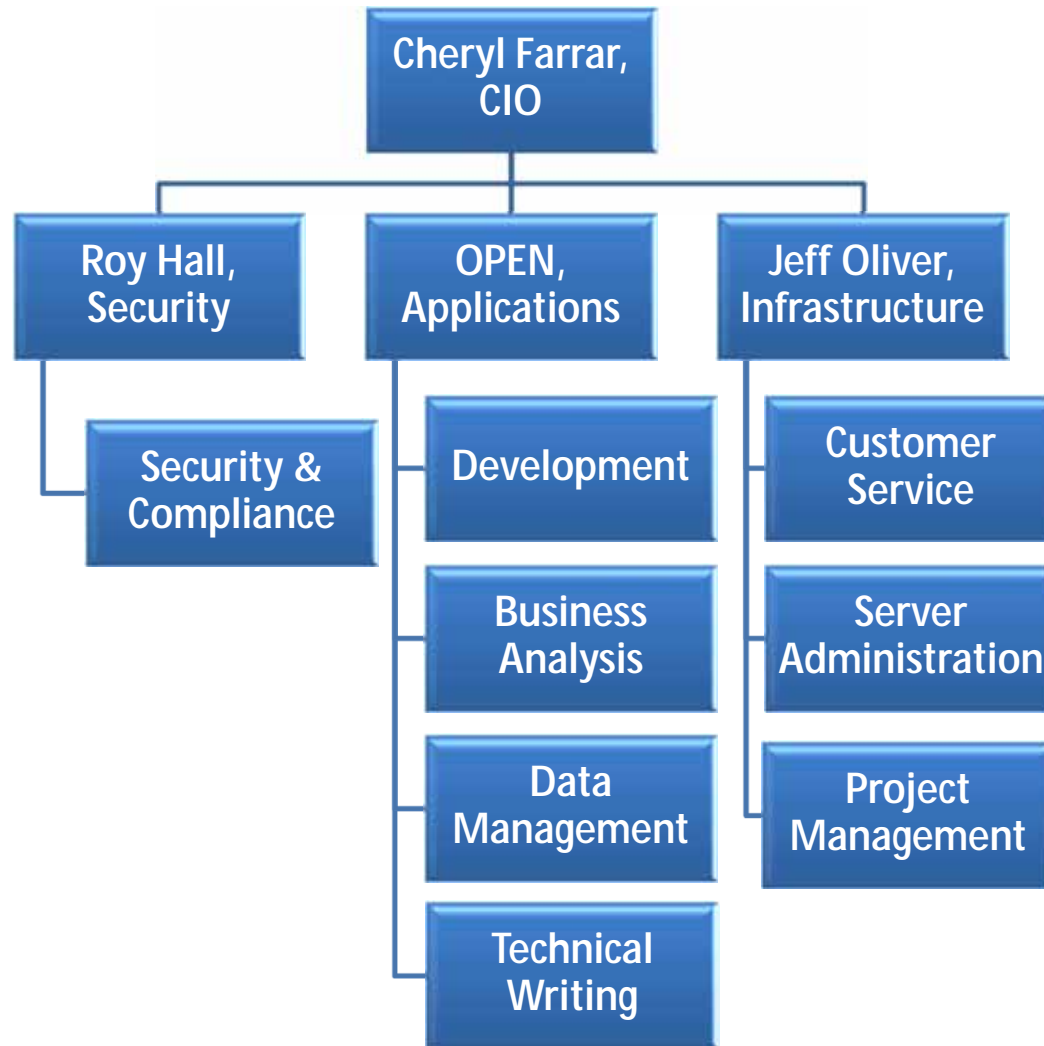


ORGANIZATION

NASBA



IT Organization

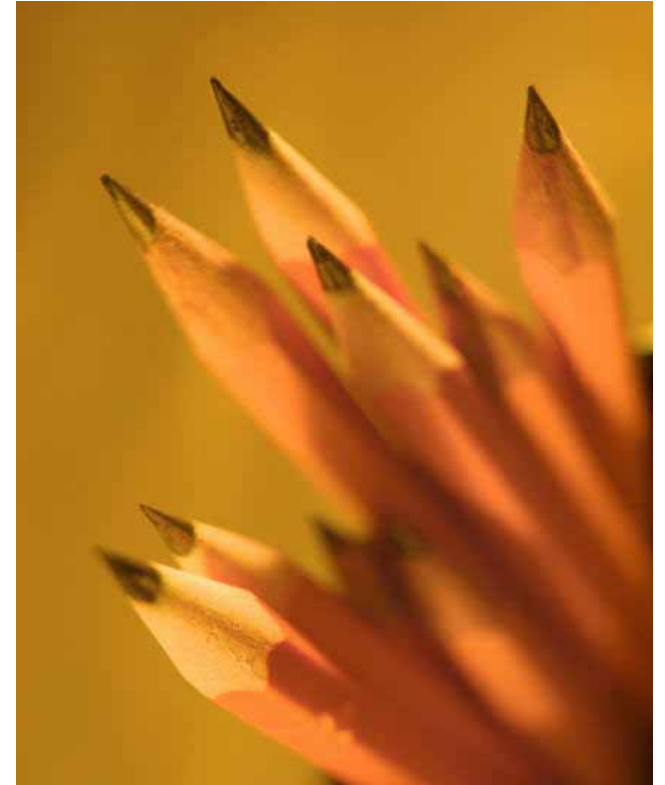


GOVERNANCE



IT Steering Committee

- **Purpose**
 - Review and prioritize IT project requests
 - Provide IT project guidance
 - Review IT resource usage and demand
 - Participate in project reviews
 - Govern project scope changes
 - Provide guidance on issue resolution
- **Membership**
 - Pat Hartman
 - Maria Caldwell
 - James Suh
 - Troy Walker
 - Alfonzo Alexander





IT Council

- **Purpose**
 - Approve strategy
 - Set priorities
 - **Oversee & approve strategic initiatives**
 - **Approve projects recommended by IT Steering Committee**
 - Review program status
 - Address emergency projects as needed
 - Provide direction on unresolved issues

- **Membership**
 - Ken Bishop
 - Colleen Conrad
 - Michael Bryant
 - Ed Barnicott



IT STRATEGY

IT Strategy Overview

- **IT's Mission**

build and maintain quality systems and infrastructure...

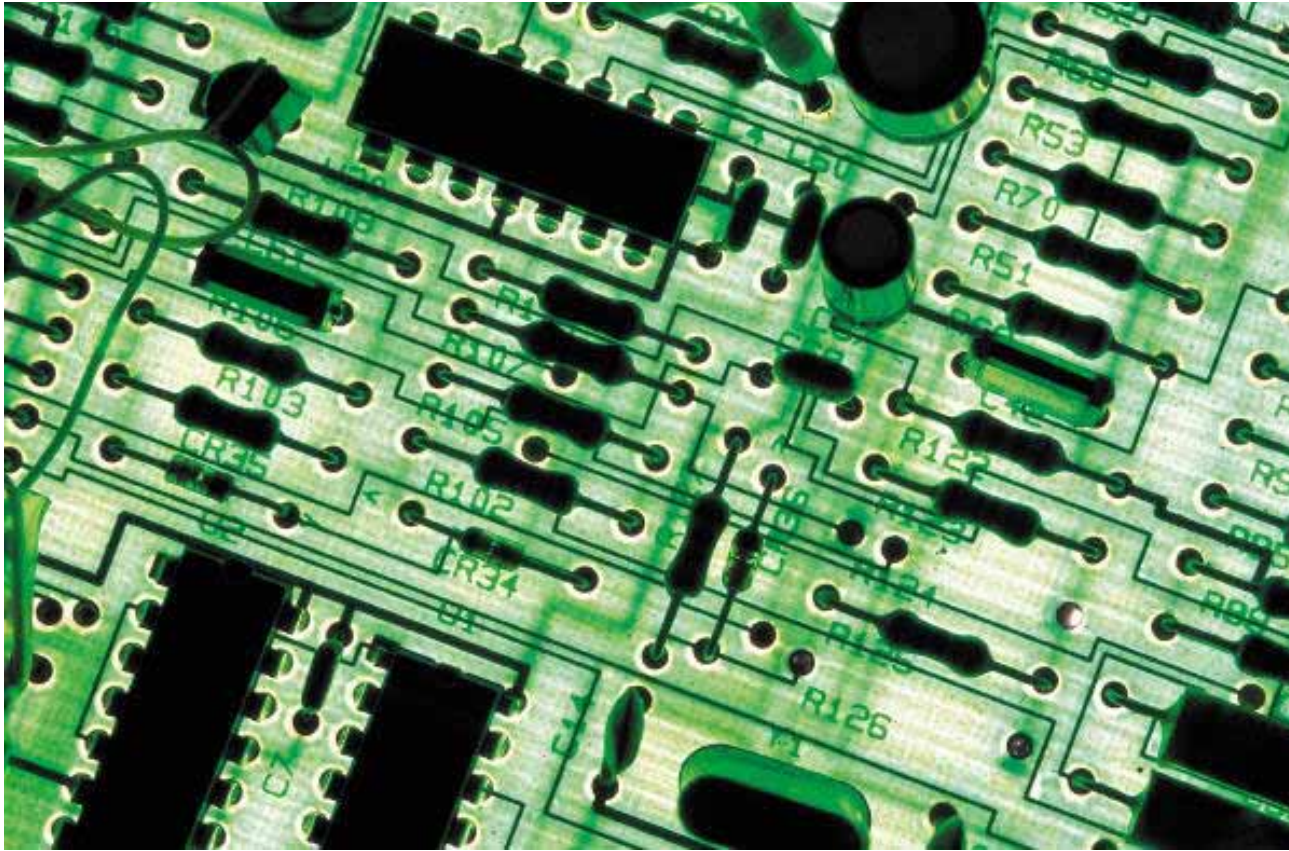
that are secure, supportable, sustainable, user-friendly, scalable...

and cost effective to support NASBA's business strategy and mission.

- **Vision:**

implement the IT mission by balancing the best in class technology and the most appropriate solution in order to provide a stable technology environment.



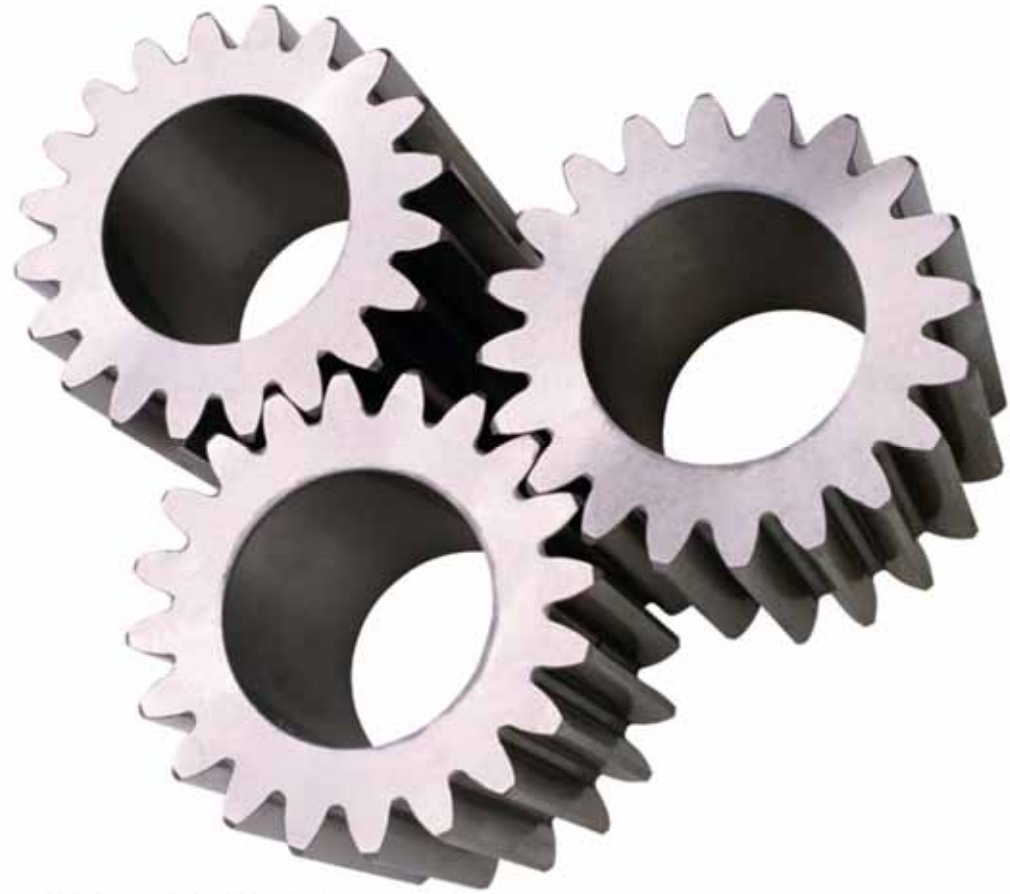


APPLICATIONS

Application Services

- **Completed Projects**
 - **Website Logo & Design Updates**
- **Projects In Process**
 - **CPAES Migration (90% complete)**
 - **Cross Training**
 - **Application Security Improvements**
 - **Project Management Portfolio & Resource Tool**
- **Upcoming Projects**
 - **Data Mart/Consolidated Reporting**
 - **Website Redesign & Implementation**
 - **NIES Business Expansion**
 - **NASPay Re-engineering**
 - **Licensure Compliance Development**
 - **Gateway Business Requirements & Rewrite**
 - **CPE Electronic Attendance Record Feeds**
 - **Mobile Application Development**
 - **Simplified Sign-on (multiple systems)**





INFRASTRUCTURE

NASBA



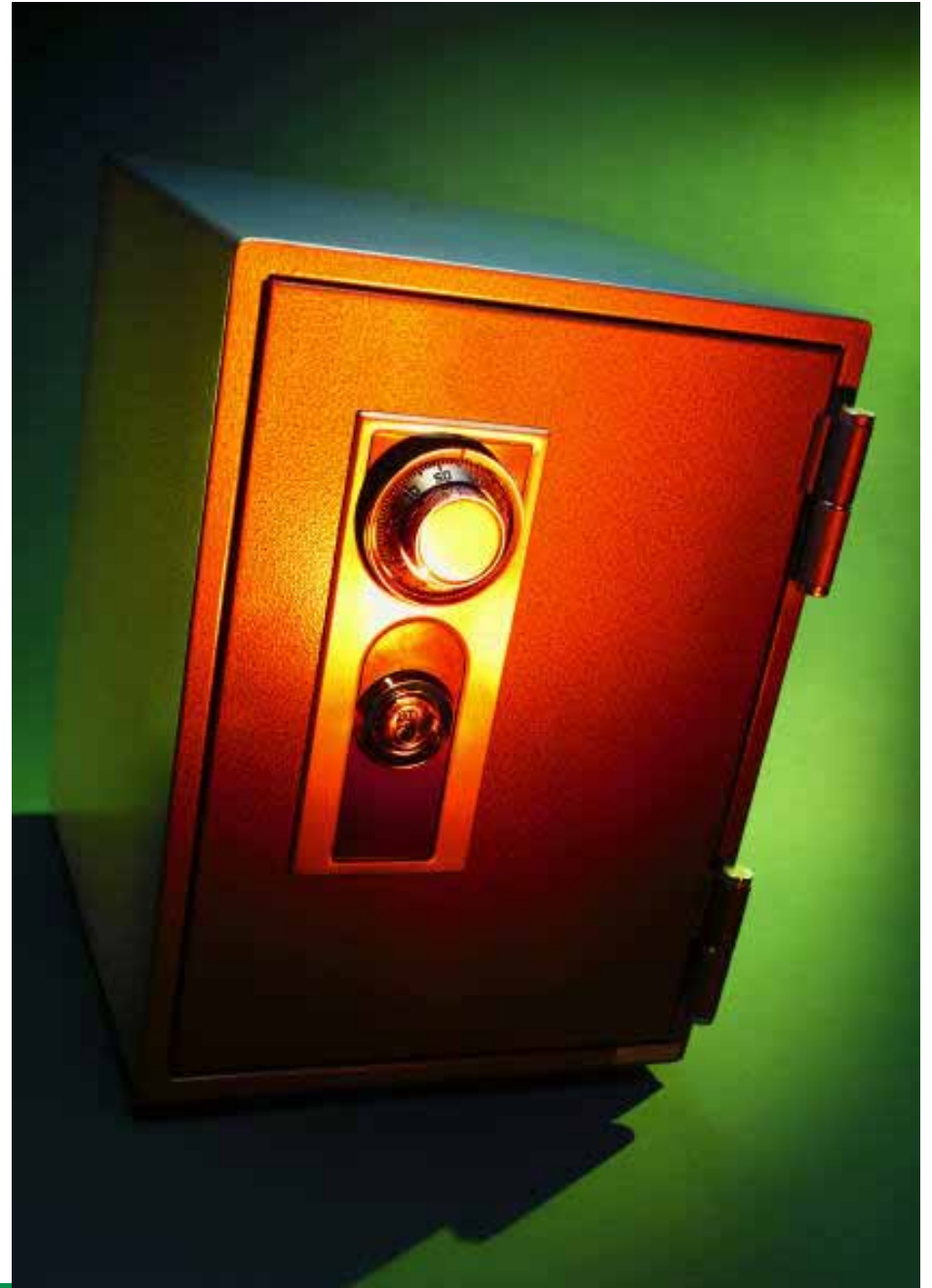
Infrastructure Services

- **Completed Projects**
 - Updated the i5 Operating System
 - Move New York Office
 - Desktop Standards
 - Annual Hardware Refreshes
 - Migrated Email (Office 365.com)

- **Projects In Process**
 - Evaluate Infrastructure as a Service (i.e., cloud)
 - Core Network Upgrade
 - Windows 7 Updates
 - Change Management Process Improvements
 - Phone Redundancy
 - Server Room Improvements

- **Upcoming Projects**
 - Disaster Recovery Improvements
 - Wireless Network
 - Internet Connectivity Redundancy
 - Service Desk Process Improvements
 - i5 Operating System Update (latest version)

SECURITY



NASBA

Security Services

- **Completed Projects**
 - **Expanded Existing Policies & Procedures**
 - **Conducted Security Training**
 - **Formalized Security Roles & Responsibilities**
 - **Refine and Document Controls**
 - **Evaluated, Procured & Implemented Appropriate Security Tools**
 - **Incident Management Improvements**
 - **PCI Remediation**
 - **Removed Desktop Admin Rights**
 - **Instituted VPN Access for Remote Users**
- **Projects In Process**
 - **SFTP Upgrades**
 - **KPMG Security Plan**
- **Upcoming Projects**
 - **Mobile Device Management**
 - **File Management Systems (i.e., Box)**





QUESTIONS



NASBA

The background is a painting of a forest path. The path is a light brown dirt road that leads from the bottom center towards a dark cave entrance in the middle ground. The forest is dense with green trees and foliage, rendered in a painterly, textured style. The lighting is dramatic, with a bright light source from the cave entrance illuminating the path and the surrounding trees.

NASBA

Break

2014 Executive Director & State Board Staff Conference

The background is a painting of a forest path. The path is a light brown color, winding through a dense forest of green trees. The style is impressionistic, with visible brushstrokes. The word "NASBA" is written in a white, serif font at the top center.

NASBA

Internal Revenue Service

Moderator Dave Sanford, CPA

Lee D. Martin

Deputy Director, Office of Professional Responsibility, IRS

2014 Executive Director & State Board Staff Conference

The Office of Professional Responsibility

March 5, 2014

Deputy Director – Lee D. Martin
2014 NASBA ED and Legal Counsel
Conferences

1.2.52.15 (07-16-2012)

Delegation Order 25-16

Authority of the Office of Professional Responsibility Concerning Practice before the Internal Revenue Service

Sources of Authority: 31 USC 330; 31 CFR part 10

Authority: To exercise responsibility for all matters related to practitioner conduct, discipline and practice before the Internal Revenue Service (IRS) under 31 CFR part 10 (Circular 230), unless otherwise delegated.

This authority includes but is not limited to:

- ▶ Receiving and processing referrals regarding allegations of misconduct under circular 230; initiating all disciplinary proceedings against individuals or entities relating to allegations or findings of practitioner misconduct consistent with the applicable disciplinary rules under Circular 230;
- ▶ Imposing and releasing expedited practitioner suspensions; recommending and imposing all sanctions for violations under Circular 230 and accepting consents to be sanctioned under the same;
- ▶ Making determinations on whether to appeal Administrative Law Judge decisions and orders in Circular 230 proceedings; issuing special orders as proper and necessary under Circular 230 and reviewing and determining petitions seeking reinstatement to practice.

Note: This authority does not include the authority to or collect a practitioner's tax liability.

Overview of Circular 230

- ▶ 31 C.F.R. Part 10 (cir. 1886)
- ▶ Treasury Circular No. 230 - Five subparts:
 - Subpart A: Authority to Practice
 - Subpart B: Duties and Restrictions Relating to Practice
 - Subpart C: Sanctions for Violations
 - Subpart D: Disciplinary Procedures
 - Subpart E: General Provisions

Fitness to Practice

- Good character
- Good reputation
- Necessary qualifications to enable the representative to provide to persons valuable service; and
- Competency to advise and assist persons in presenting their cases

Practice Before the Internal Revenue Service

- ▶ Circular 230 § 10.2 – “Practice before” the IRS is defined as “All matters connected with a presentation to the IRS or any of its officers or employees relating to a taxpayer’s rights, privileges, or liabilities under laws or regulations administered by the IRS.”
- ▶ “Such presentations include, but are not limited to, preparing documents; filing documents; corresponding and communicating the [Service]; rendering written advice with respect to any entity, transaction, plan or arrangement, or other plan or arrangement having a potential for tax avoidance or evasion; and representing a client at conferences, hearings, and meetings.”
- ▶ Does not cover practitioner conduct during litigation

Sanctions Under Circular 230

- Reprimand (Private)
- Censure (Public Reprimand)
- Suspension
- Disbarment
- Monetary Penalty (Individuals and Firms)

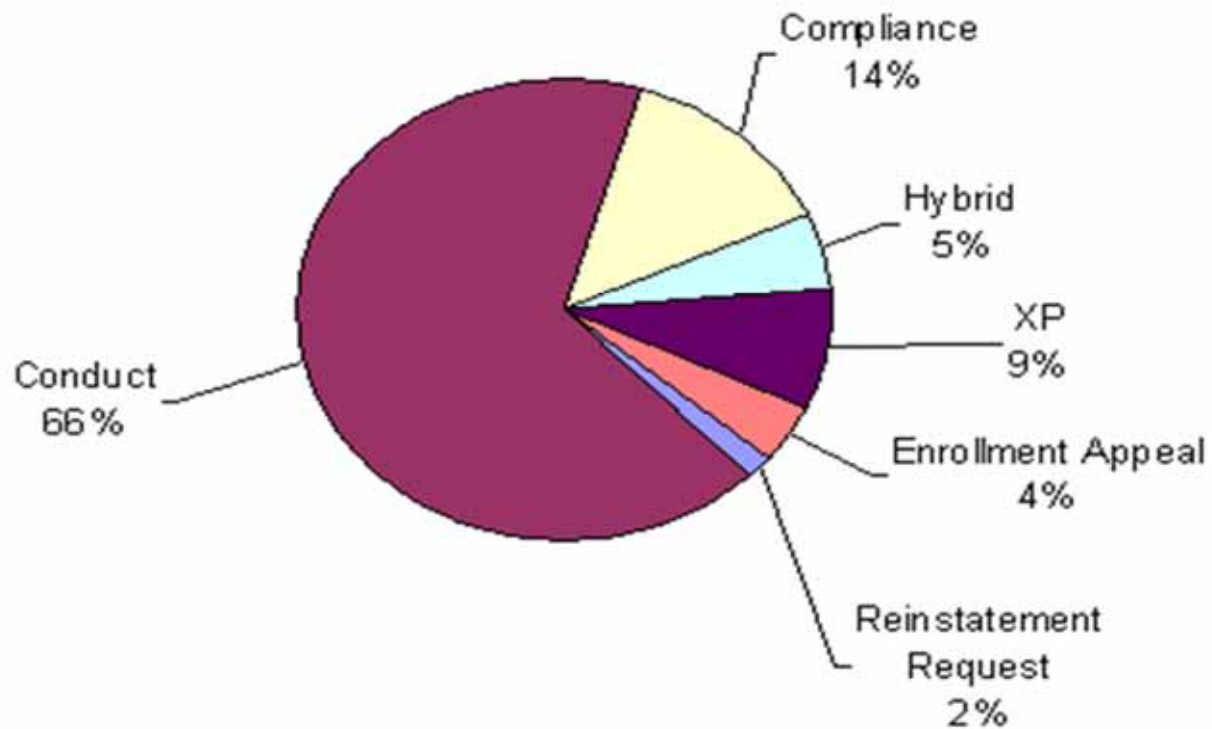
Calendar Year 2012 Discipline Results

<u>Activity</u>	<u>Attorney</u>	<u>CPA</u>	<u>EA</u>	<u>Unenrolled</u>	<u>Totals</u>
▶ Total Receipts					516
▶ Disbarments (FAD/Consent)	-	1	-	1	2
▶ Suspensions (FAD/Consent)	2	2	3	-	7
▶ Expedited Suspensions	29	25	7	-	61
▶ DDA/Other Conditions	-	1	2	-	3
▶ Censure	1	2	1	-	4
▶ Reprimands/Soft Letter					150
▶ Cease & Desists					50
▶ CWOS, LOJ , NCOA, CWOA					409
▶ Reinstatements					25
▶ Total Dispositions					711

Calendar Year 2013 Discipline Results

<u>Activity</u>	<u>Attorney</u>	<u>CPA</u>	<u>EA</u>	<u>Other</u>	<u>Totals</u>
• Total Receipts					784
• Disbarments (FAD/Consent)	1	4	4	2	11
• Suspensions (FAD/Consent)	1	1	1	-	3
• Expedited Suspensions	16	24	4	4	48
• DDA	2	4	6	1	13
• Censure	-	2	-	1	3
• Reprimand/Soft Letter					128
• Cease & Desist					25
• CWOS, CWOA, Referred, Other					509
• Reinstatement Request					26
• Total Dispositions	20	35	15	8	766

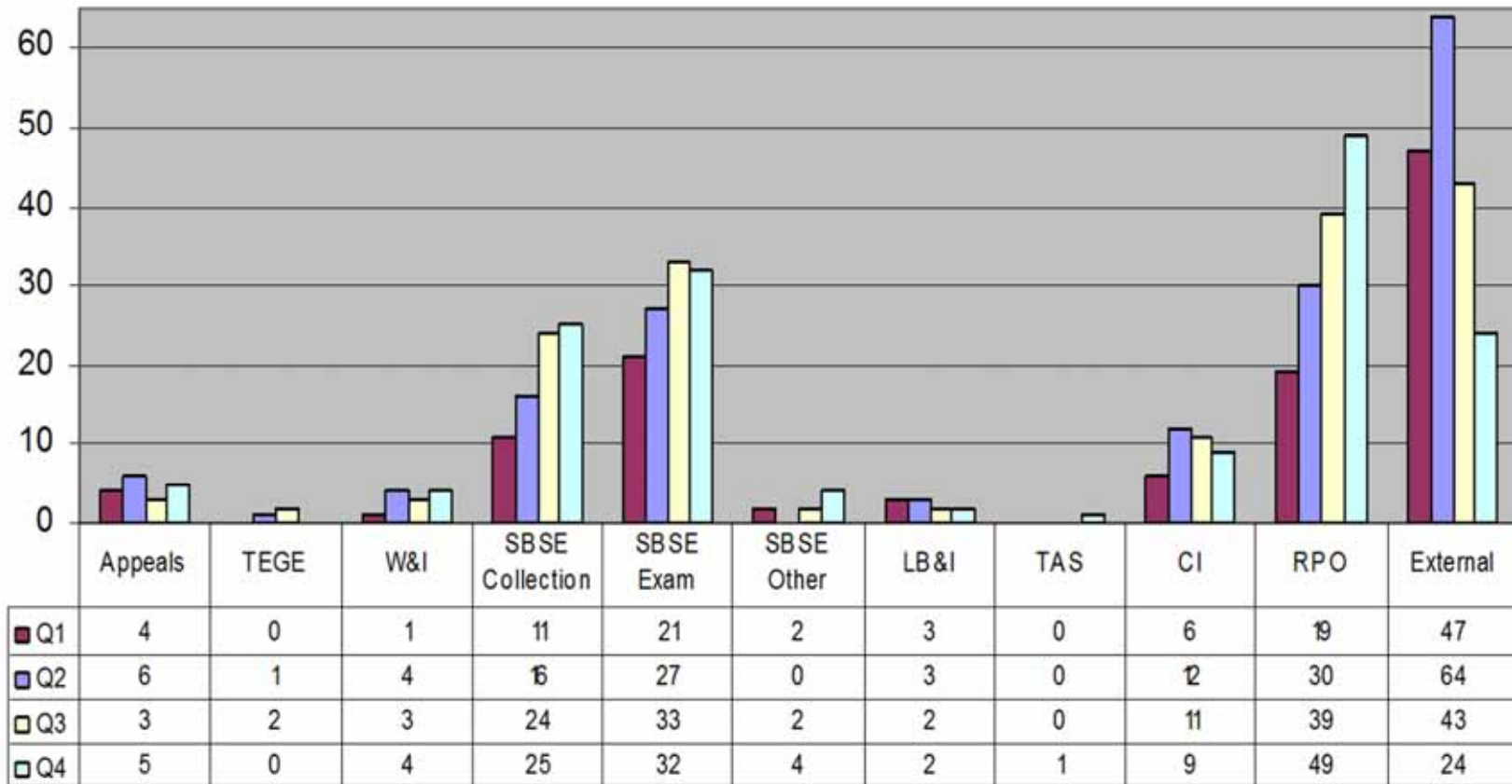
Open Inventory for Fourth Quarter, 2013



Interaction of OPR and Other Governmental Agencies

- ▶ IRS Examinations
- ▶ Criminal Investigation Division
- ▶ Treasury Inspector General for Tax Administration (TIGTA)
- ▶ Department of Justice
- ▶ Federal Trade Commission
- ▶ State Attorney General and Other State Offices

Referrals By Source



Title 26 Penalties– Mandatory Referrals

- ▶ 6694(b) Willful attempt to understate the liability for tax
- ▶ 6700 Promoting abusive tax shelters
- ▶ 6701(a) Aiding and abetting understatement of tax liability
- ▶ 7407 Action to enjoin Tax Return Preparers
- ▶ 7408 Action to enjoin specific conduct re: tax shelters and reportable transactions

Title 26 Penalties – Discretionary Referrals

- ▶ 6662 Accuracy related penalty with facts suggesting lack of due diligence
- ▶ 6694(a) Negligent or intentional disregard of tax rules and regulations (Look for a Pattern)
- ▶ 6695 – (a) Failure to furnish copy of return; (b) Failure to sign a tax return; (d) Failure to keep copy of tax return or a list of taxpayers for 3 years; (f) Negotiation of check
- ▶ 6702 Frivolous tax returns or submissions
- ▶ 7206 Fraud and false statements
- ▶ 6111 and 6112 Failure to comply with tax shelter registration requirements

WHAT'S HOT?

- ▶ *Loving vs. IRS* - The IRS is currently reviewing the decision. The IRS continues to believe that it is critical for taxpayers to be able to rely on quality work from tax preparers.

- ▶ Proposed Revisions
 - 10.31 (Electronic Refunds)
 - 10.35 (Rescission of covered opinion reg)
 - 10.35 (Competence)
 - 10.36 (Respondent Superior)
 - 10.37 (All Written Tax Advice)
 - 10.39 (Rescission re: Bond Practice)
 - 10.82 (Compliance & Procedure)

Proposed Revisions to Circular 230

- **Prop. §10.31.** A practitioner may not endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, in an account owned or controlled by the practitioner or any firm or other entity with whom the practitioner is associated) issued to a client by the government in respect of a Federal tax liability.

Proposed Revisions to Circular 230

- **Prop. §10.35.** A practitioner must possess the necessary competence to engage in practice before the Internal Revenue Service. Competent practice requires the knowledge, skill, thoroughness, and preparation necessary for the matter for which the practitioner is engaged.
- **Prop. §10.36.** Any practitioner who has (or practitioners who have or share) principal authority and responsibility for overseeing a firm's practice governed by this part...

Proposed Revisions to Circular 230

- Prop. §10.37 Requirements for written advice
 - Reasonable factual and legal assumptions
 - Reasonably consider all relevant facts
 - Reasonable efforts to identify and ascertain the relevant facts
 - Not rely upon representations, statements, findings, or agreements if reliance would be unreasonable
 - Not take into account the possibility that a tax return will not be audited, or that a matter will not be raised on audit.

Proposed Revisions to Circular 230

- **Prop. §10.37 (cont'd.)**
 - Reliance on taxpayer is unreasonable if the practitioner knows or should know that one or more representations or assumptions on which any representation is based are incorrect or incomplete
 - May only rely on the advice of another practitioner if the advice was reasonable and the reliance is in good faith considering all the facts and circumstances

Proposed Revisions to Circular 230

- **Prop. §10.82 Expedited suspension**
 - Expedited suspension authority for failing to make an annual Federal tax return during 4 of the 5 tax years, or failing to make a return required more frequently than annually during 5 of the 7 tax periods, immediately preceding the institution of a proceeding under this section, and remaining noncompliant with any Federal tax filing obligations at the time the notice of suspension is issued by OPR.

Getting More Information About OPR and Circular 230

- ▶ The Office of Professional Responsibility is creating a Listserv. A Listserv is an automated email service that will be available by subscription to IRS enforcement personnel, who deal with practitioners/representatives as part of their assigned duties, and the tax professional community.
- ▶ Subscribers will be notified by email with current and up-to-date news and information from our office concerning:
 - OPR disciplinary actions
 - Press releases
 - News items
 - Rules governing those who practice before the IRS and related updates, and
 - Educational information about OPR, its' mission and priorities.
- ▶ The new Listserv services should be available by May 2014.

Getting More Information About OPR and Circular 230

- ▶ For more information on OPR, Circular 230 and Disciplined Practitioners, visit:

<http://www.irs.gov/>

Select "Tax Pros"

Then look under the "**Responsibility and Oversight**" heading.

OPR Guidance

- ▶ Rights and Responsibilities of practitioners in Disciplinary Cases: <http://www.irs.gov/pub/irs-utl/rightsandresponsibilitiesofpractitioners.pdf>
- ▶ Guidance on Restrictions During suspension or Disbarment: http://www.irs.gov/pub/irs-utl/guidance_on_restrictions_during_suspension_or_disbarment.pdf
- ▶ Information (resources) for Tax Professionals: <http://www.irs.gov/Tax-Professionals/Enrolled-Agents/Information-for-Tax-Professionals>

OPR Guidance (cont'd)

- ▶ Circular 230 Webinar- Soup to Nuts:

<http://www.irsvideos.gov/Circular230OverviewWebinar/>

Contact Information

- ▶ **Office of Professional Responsibility**

1111 Constitution Ave. NW

SE:OPR Room 7238/IR

Washington, D.C. 20224

202-317-6897 (Main Line)

202-317-6338 (Fax)

Acronyms

- ▶ **DDA = Deferred Disciplinary Agreement**
- ▶ **CWOS = Closed Without Sanction**
- ▶ **FAD = Final Agency Decision**
- ▶ **LOJ = Lack of Jurisdiction**
- ▶ **NCOA = No Cause of Action**
- ▶ **CWOA = Close Without Action**
- ▶ **PTIN = Practitioner Taxpayer Identification Number**

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NASBA

Civil Litigation

Moderator: Pamela Ivey

Noel Allen, ESQ

2014 Executive Director & State Board Staff Conference



NASBA

Recognition Lunch

11:45 – 1:15

Grand Ballroom B

2014 Executive Director & State Board Staff Conference

NASBA

Report from Legal Counsel

Moderator: Mark Crocker, CPA

Stacey Grooms, ESQ

Manager, Regulatory Affairs, NASBA

2014 Executive Director & State Board Staff Conference

The background of the slide is a painting of a forest path. The path is a light brown color, winding through a dense forest of green trees. The trees are rendered with thick, expressive brushstrokes, giving the scene a textured, almost abstract quality. The lighting is soft, with a bright area on the path leading towards the background.

NASBA

Department of Labor

Moderator: Mark Crocker, CPA

Ian Dingwall

Chief Accountant, U.S. Department of Labor

2014 Executive Director & State Board Staff Conference

19Th Annual Legal
Counsel Conference
March 4-5, 2014



Employee Benefit Plan Audit Quality Initiatives

Ian Dingwall, CPA
Chief Accountant
Employee Benefits Security Administration

The views expressed are those of the speaker and do not necessarily represent the official position of the Department

Employee Benefits Security Administration

- Who We Are
 - Employee Retirement Income Security Act of 1974 (ERISA)
- What Do We Do
 - Protect participants and beneficiaries
 - Civil and criminal investigations
 - Annual reporting and public disclosure
- How It Impacts State Licensing Boards
 - ERISA requires plan's to have a financial statement audit
 - Performed by an *independent qualified public accountant*
 - Audit must comply with professional standards

ERISA Requirements

Audit Requirement

- ERISA §103(a)(3)(A)
 - Audit performed on behalf of participants and beneficiaries
 - Covers financial statements and supplemental schedules

Who is a Qualified Public Accountant

- ERISA §103(a)(3)(D)
 - A person who is a certified public accountant, certified by a regulatory authority of a state,
 - A person who is a licensed public accountant, certified by a regulatory authority of a state,
 - A person certified by the Secretary.....

The Unique Nature of Benefit Plan Audits

- Complex- Operate in a highly regulated environment
DOL, IRS, PBGC Regulations
- Performed on behalf of plan participants and their beneficiaries
- Fees often paid by plan sponsor
- Contain components of a compliance audit. Report on Supplemental Schedules
- Audit Different financial statements and participant accounts
- Vast Majority are Limited-scope audits (Unique)

Audit Quality History

- 1989 – DOL Office of Inspector General Report
 - Concluded employee benefit plan audit quality is poor
 - 23% of plan audits fail to meet professional standards
- 1997 – EBSA Assessment of Audit Quality
 - No statistically valid change in audit quality
 - 19% of plan audit failed to meet professional standards
- 2004 – EBSA's 2nd Assessment of Audit Quality
 - Audit quality is getting worse and spreading to largest CPA firms
- 2004 – AICPA creates the Employee Benefit Plans Audit Quality Center

Audit Quality Remains Problematic

- Deficiency rates are unacceptable – 32%
- Large variability depending on EBP practice size
 - Firms with large EBP practices tend to meet professional standards
 - Firms with limited EBP practices have a higher rate of deficient professional work
- Fee pressure continue
- “Dabblers”

Plan Auditor Universe



- 82,579 Plan Audits
- 7,358 CPA firms performing audits
- \$6.3 trillion in plan assets subject to audit

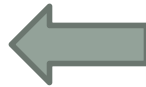
Tale of Two Worlds

50% of Plan Auditors:

Audit 1 or 2 plans

6% of all plans audited

2 million participants



1% of Plan Auditors:

Audit 100 or more plans

42% of all plans audited

91 million participants

Top Ten States – Number of Plans

State	Number of Plans	Number of CPAs	Assets Audited
California	7,774	1,253	\$535.3 B
New York	6,388	1,038	\$527.4 B
Texas	4,724	826	\$428.5 B
Pennsylvania	4,612	676	\$269.1 B
Illinois	4,103	614	\$377.2 B
Ohio	3,902	546	\$210.0 B
New Jersey	2,941	652	\$392.5 B
Michigan	2,810	388	\$373.7 B
Florida	2,786	696	\$ 84.0 B
Massachusetts	2,636	422	\$174.0 B

How Do We Deal With Such A Fragmented Population

- Firm Inspections
- Mini Inspections
- Small Practice Inspections



Where Have We Been?

- Firm Inspections
 - Reviewed all of the CPA firms performing more than 200 EBP audits
- Mini Inspections
 - Reviewed most of the CPA firms performing 100-200 EBP audits
- Small Practice Inspections
 - Review of over 3,000 sets of workpapers performed by other CPA firms
- Results largely satisfactory in firm and mini inspections

EBP Audit Best Practices

- Commitment to quality at all levels
- Dedicated EBP leadership
- Pre-issuance review process for new EBP partners
- Rigorous internal inspection process
- Extensive EBP-specific training
- Critical thinking throughout engagements
- Thorough, explanatory documentation

What is our Current Focus?

High Risk Audit Engagements

- Multi-employer Plans
 - Defined Benefit Pension Plans
 - Defined Contribution Pension Plans
- Single Employer Defined Benefit Pension Plans
- Health and Welfare Plans
- ESOPs

Referrals of the Most Egregious Work

- AICPA Ethics Division
 - More than 800 referrals
 - AICPA's focus is on rehabilitating the practitioner
 - EBSA receives status updates of referrals
- State Boards of Public Accountancy
 - Nearly 100 referrals
 - Referrals made when AICPA has no jurisdiction
 - Resources vary widely among states to handle referrals

Recidivism – Prior Referrals to AICPA Ethics Division/State Boards

Project to Determine If Practitioner's Current Audit Work Has Improved:

- 112 = Cases opened
- 102 = Reviews completed
 - 47 = Acceptable
 - 55 = Deficiencies
 - 10 cases = one deficiency
 - 12 cases = two deficiencies
 - 6 cases = three deficiencies
 - 9 cases = four deficiencies
 - 10 cases = six or more deficiencies

New Initiatives

Peer Review

- Are CPAs complying with state peer review licensing requirements
 - Sample of practitioners in states with peer review requirement
 - Provide evidence that an acceptable peer review was performed

Audit Quality Study

- Statistically based, nationwide, study
- Provide status of audit quality
- Sample will probably be stratified based upon CPA firm population

Audit Quality Study of Firms

- Statistically based, nationwide study
- Provides a current “baseline” of audit quality
- Sample is stratified based upon CPA firm population
- Sample size of 400 plan audits
- Conducted in FY 2014 (Oct 2013 – Sep 2014)
- Workpaper request letters to plan administrators
- Reviews performed in OCA’s offices

Firm Qualifications

Peer Review

- Are CPAs complying with state peer review licensing requirements
- Practitioners in states with peer review requirement
- Provide evidence that an acceptable peer review was performed

Licensure

- Are firms properly licensed where they practice
- Rules vary by state
- NASBA website – auditor mobility

Conclusion

- Long standing audit quality issues
- Audit quality
 - has improved at CPA firms that perform the largest number of plan audits
 - is still problematic at CPA firms that perform only a limited number of plan audits
- State licensing boards should consider additional educational/experience requirements for plan auditors

And Now it's Your Turn...





NASBA

Breakout Sessions

Executive Directors (only) Grand Ballroom C

Board Staff (only) Grand Ballroom A

2014 Executive Director & State Board Staff Conference

The background is a painting of a forest path. The path is a light brown color, winding through a dense forest of tall, thin trees with green foliage. The lighting is dramatic, with a bright spot on the path in the distance, suggesting a source of light. The overall style is impressionistic, with visible brushstrokes and a rich color palette of greens and browns.

NASBA

Q & A Session with NASBA Leadership

Presiding: Mark Crocker, CPA

2014 Executive Director & State Board Staff Conference



NASBA

Report to NASBA Leadership
Presiding: Mark Crocker, CPA

2014 Executive Director & State Board Staff Conference

The background is a painting of a forest path. The path is a light tan color, winding through a dense forest of tall, thin trees with green foliage. The lighting is dramatic, with a bright light source from the right casting long shadows and highlighting the path. A semi-transparent grey rectangular box is overlaid on the middle of the image, containing text.

NASBA

Adjourn

Mardi Gras Gala – 6:30

Harbor Lawn

2014 Executive Director & State Board Staff Conference



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