NASBA Board of Directors 2014–15

NASBA Chair Carlos Johnson opened NASBA’s 107th Annual Meeting, November 2-5, by stating there could not be a better location than Washington, D.C., for a meeting. He told the 356 attendees, including representatives from 53 jurisdictions, that now 52 of the 55 U.S. jurisdictions have passed individual mobility legislation.

Attendees were also welcomed by D.C. Board Chair Robert Todero and D.C. Mayor Vincent Gray. The Mayor proudly stated that 80 percent of the District’s three-year-olds now attend school all day every day—and he said he was going to be sure to “steer them in the right direction” to become accountants! Mayor Gray urged NASBA meeting attendees from across the U.S. to support the District of Columbia’s being given the authority to manage its own money. He also presented awards to former D.C. Board of Accountancy Members Michael J. Cobb, Clarence Magwood and Antonia Browning Smiley for their dedicated service to the District.

This issue of the State Board Report highlights some of the presentations made at the Annual Meeting. PowerPoint presentations and other information distributed at the meeting can be found on www.nasba.org. Total Annual Meeting attendance, including guests and staff, was 468.
BOD Elects Burkes, Smoll and Tish

At the first meeting of the 2014-15 NASBA Board of Directors, the Board members elected Jimmy E. Burkes (MS) to fill the remaining two years of now Vice Chair Donny Burkett’s (SC) term as Director-at-Large. Director-at-Large Laurie J. Tish (WA) was elected Board Secretary and Director-at-Large E. Kent Smoll was elected Board Treasurer.

President Bishop Urges Cooperation

NASBA President Ken L. Bishop recommended serious discussions be held to close the gaps between State Boards’ codes of conduct and the AICPA’s, as well as the states’ implementation of the Uniform Accountancy Act. “While we will always stand behind states’ rights, we will try to persuade you to be uniform,” he told the Boards at the Annual Business Meeting. Mr. Bishop reviewed with the Boards some of the “Memos” he had written for the State Board Report over the past year, which emphasized the importance of considering change and the development of optimal and uniform solutions.

“We need to do things right, but we also need to do right things,” President Bishop stated. “We have to have legal review, risk analysis, and consideration whether or not something fits into our strategic plan. Have we been transparent? We have to make sure that we don’t take shortcuts and that the Boards have adequate time to look at the issues.” He observed that CPAs are traditionally resistant to change, “but if we don’t change, we may put both CPAs and the consumers of professional services in harm’s way.”

It is important that the State Boards discuss what is the best method of continuing professional education for the future. “We have to have an open mind to changes in CPE,” Mr. Bishop stated. The Boards will need to consider possibilities such as nano learning and monitoring CPE electronically.

NASBA has a new task force that is reviewing the current nominating process, which was developed in 2004. This may ultimately call for process changes or even amending the Bylaws, Mr. Bishop said.

IRS Commissioner Outlines Progress

Despite pay freezes, shutdowns and furloughs, the level of dedication of the Internal Revenue Services’ 12,000-member workforce is “amazing,” IRS Commissioner John A. Koskinen told the Annual Meeting on November 4. He outlined for NASBA the progress the IRS has made despite challenges. The IRS is implementing the Affordable Care Act and preparing for the global exchange of information as a result of the Foreign Account Tax Compliance Act (FATCA). They are also ensuring the Earned Income Tax Credit program is being applied appropriately and are implementing their new voluntary education program for return preparers who are not CPAs, attorneys or Enrolled Agents.

“We would prefer to see Congress enact legislation allowing the IRS to impose mandatory oversight of tax return preparers. But until that happens, we have a responsibility to ensure to the extent that we can that preparers meet the standards of competence and professionalism we need to uphold our system of voluntary compliance. As part of our management of this program, we are also advising taxpayers of the significant qualifications of CPAs, attorneys and Enrolled Agents who spend significantly more time developing their expertise than the preparers who only complete the minimum level of continuing education offered under our voluntary program,” Commissioner Koskinen stated.

The complete text of the Commissioner’s speech can be found on http://nasba.org/media-resources/presentations-and-speeches/#annual2014. Identity theft and tax scams are also being focused on by the IRS. Last year more than 1,200 individuals were involved with tax-related identity theft and recommended for prosecution, the Commissioner reported. As for tax scams, he advised that taxpayers need to know that if there is an issue with their return, the IRS will initially contact them by mail, not by phone.

"Large partnership audits were the focus of a recent report by the Government Accountability Office, and the real Catch-22 of GAO’s final conclusions was that we need funding to implement the changes recommended," he observed.
The future is the past. How can that be? What I mean is that, someday, your future will be the past. We are living in constantly changing times, but today we have the information-gathering ability, technical knowhow and resources that our predecessors ten years ago only dreamed of. We can make things happen!

This past April, NASBA, the AICPA and Prometric celebrated the ten-year anniversary of the computerized delivery of the Uniform CPA Examination. In the 1960s, who would have thought that the CPA Examination would go from paper-and-pencil to computer-based testing? Yet, in one decade, more than 2,000,000 sections of the Uniform CPA Examination have been delivered via computers.

Another example is CPA mobility, whereby a CPA who is licensed in one jurisdiction can enter another to practice public accountancy with no notice to a State Board, no fee to pay to a State Board and no escape from regulation of a State Board. When this idea was first discussed, many Boards of Accountancy had concerns and reservations. Today, 52 jurisdictions have mobility. It is a great example of working together to embrace the future -- even though they couldn't see it.

Today we use social media to communicate to our licensees and constituents -- and especially our candidates. We use video conferencing and Skype for our committee meetings. Everything nowadays is in the “Cloud.” The only clouds ten years ago were the fluffy ones in the sky.

My message to you, for this year, is that to be effective regulators, we need to accept change and embrace the future -- even without seeing it. We need to be ready to move forward confidently based on the strong knowledge that we have. To do this, we need to give special attention to three critical areas, besides the three E's of licensure (education, examination and experience). Our critical areas are:

1- Enforcing our rules;
2- Educating for optimization;
3- Engaging talent.

To help us enforce our rules we have the Accountancy Licensee Database (ALD), which contains information on hundreds of thousands of CPAs in this country, and which gives the Boards of Accountancy the ability to identify licensees wherever they practice. It could even be more robust. Through enhanced technologies, we can also see who is complying with peer review and who is meeting continuing professional education requirements. No more are the days of Boards being able to audit only 1-2 percent of their licensees.

If we are going to educate for optimization, then we need to be sure that the 150 hours of education for initial licensing and 120 continuing professional education hours for license renewal are meaningful and not barriers to practice. We are seeing respected educational institutions offering Massive Open Online Courses (MOOCs) as well as other forms of on-line education, and targeted education delivered in short segments. In years to come you are likely to see a new set of CPE Standards that will allow for learning in 10-15 minute segments and recognition of competency-based learning. Board regulators will need to be ready to adjust for these changes.

Engaging talent is the area in which I am most passionate. We have to continue our efforts to assist Hispanic, Asian, African Americans and other minorities to become a larger part of our profession. We also need to encourage young women to enter this incredibly rewarding profession. In addition, having Accountancy Boards with diverse membership will lead to a better understanding and appreciation of the changing demographics and needs of the communities that we serve.

We need to reach out to young people to spark their interest in becoming CPAs, just as we're considering what baby boomers can do as they move into the category of “CPA-inactive.” We are also doing more to help those outside the U.S. to become CPAs and to recognize professionals from other countries. Today the Uniform CPA Examination is offered in Japan, the Middle East and Brazil, and the number of countries where it will be offered ten years from now could be ten-fold.

The future will be here and gone before we know it. Change is inevitable. You are all future thinkers -- whether you know it or not. You will make a difference by strengthening the accounting profession and your roles as regulators, now and in the future. And by doing so, enhance public protection. That is what we are all here for.

Walter C. Davenport, CPA
Chair
PCAOB’s Doty Thanks NASBA for Help

As envisioned by the Sarbanes-Oxley Act, the Public Company Accounting Oversight Board (PCAOB) and the State Boards of Accountancy “create a regime of professionalism,” PCAOB Chair James R. Doty told the NASBA Annual Meeting on November 3. He thanked NASBA Past Chair Gaylen Hansen for his six years of service on the PCAOB’s standing advisory group and NASBA legal counsel Noel Allen for putting forward winning arguments when the PCAOB’s constitutionality was threatened. Registration with the PCAOB does not supersede a firm’s registration with the State Boards, Mr. Doty noted, and collaboration with the State Boards is needed. Investors have to trust in the information they receive to keep money flowing in the marketplace. A lack of investor confidence has turned investors to other uses of their capital and corporate management does not view audits as a strategic tool, he observed.

“We have got to increase the quality of the audit and that is the common endeavor we are involved in,” Mr. Doty said. To do this: (1) The PCAOB has established a Center for Audit Analysis, which is bringing high quality economic analysis to the PCAOB. (2) The PCAOB is also giving audit committee members new tools to promote more robust discussions with auditors. (3) The PCAOB is staying active in the standard-setting process, having established 18 standards in 10 years. The PCAOB continues to work on increasing transparency, including reporting of the engagement partner’s name. This has already been enacted in Sweden, the United Kingdom and Taiwan. Mr. Doty said the PCAOB appreciated NASBA’s comment letter in support of this proposal. He hoped that a decision on this requirement would be made soon.

The PCAOB has also proposed an auditor’s reporting model that would provide a framework in which critical audit matters would be presented. This proposal has also been commented on by NASBA. Just as the IAASB approved a new standard audit report (see Montgomery on page 6), the PCAOB will continue to study reforms to the audit report. Mr. Doty said he expects to conduct more outreach on this topic in the following months.

Papers on using the work of specialists and going concern should be expected from the PCAOB soon, Chair Doty told the NASBA audience.

Panel Looks at DOL Concern

The Department of Labor’s concern with the quality of audits of Employee Benefit Plans (EBP) being performed by CPA firms (see sbr 3/14) was brought to the attention of the State Boards’ Executive Directors at their March 2014 meeting, but it had been brought to the attention of the AICPA before that, NASBA Compliance Assurance Committee Chair Janice Gray reported. She assured the NASBA Annual Meeting: “The AICPA is just as concerned as we are, as regulators, that the firms perform according to standards.” Ms. Gray called on AICPA Vice President of Ethics and Practice Quality James W. Brackens, Jr., to tell the Boards what the AICPA has been doing to correct the situation and on Mississippi State Board of Public Accountancy Associate Director Andy L. Wright to report on how his state is handling those firms that were not peer reviewed for performing EBP audits.

Mr. Brackens said in January 2014 the AICPA Peer Review Board issued guidance for peer reviewers covering those firms that failed to inform their peer reviewers that they were engaged in must-report services (such as EBP audits). This guidance on “noncooperation” tells the peer reviewers when they can report firm partners to the AICPA’s Ethics Division for omitting or misrepresenting information about an accounting and auditing practice. A new representation letter was also issued that requires the partner to sign that all engagements were properly reported to the reviewer, and if the engagements are not reported properly then the partner could be turned over to the Ethics Division. These letters would be retained until the next review. Firms that are not performing accounting and auditing engagements but that are peer reviewed must also have their partners sign a letter stating they are not performing such service and they can be held accountable for misrepresentation if they do.

Then in May 2014 the AICPA released new guidance that says if the AICPA becomes aware of information that would tell them the peer review report was materially misstated, they can take immediate action and recall the peer review report without having to go through the State Society for review of the case. More guidance was issued by the AICPA in September 2014 on how firms can be terminated from the peer review program.

Mr. Brackens said of the Department of Labor’s list of 4,918 firms that were performing EBP audits, 491 were completely not in compliance with the DOL. Of those, 109 firms were referred to the Ethics Division, 251 had their peer review reports recalled and replacement reports were required, and 131 were not recalled because they were in the process of being peer reviewed.

Approximately 100 firms were identified as performing over 300 EBP audits of Mississippi-based plans, Mr. Wright reported. Preliminary investigation found 12 firms were not registered with the Board, which requires firm permits for firms performing audit or attest engagements for Mississippi-based entities. Five of those were subsequently found either to have performed work for out-of-state plans, to have had their name incorrectly listed or to have not done an EBP audit in the peer reviewed period. Of the remaining firms, most were “dabblers” Mr. Wright stated, performing only a small number of EBP audits.
2014 Award Winners: Isserman, Vaudt and Windfeldt

NASBA Nominating Committee Chair Mark P. Harris (LA) and Executive Vice President Emeritus Lorraine P. Sachs presented NASBA’s three annual awards to:
- Richard Isserman, CPA (NY) – NASBA Distinguished Service Award
- David A. Vaudt, CPA (IA) – William H. Van Rensselaer Public Service Award
- Viki A. Windfeldt (NV) – Lorraine P. Sachs Standard of Excellence Award

Having served on the New York Board, Mr. Isserman led NASBA’s Regulatory Response Committee from 2004-13 and currently chairs the NASBA Audit Committee. In accepting the Distinguished Service Award, Mr. Isserman recalled that Dan Dustin (formerly the New York Board’s executive director and currently NASBA’s Vice President – State Board Relations) had been the one who had invited him to become a member of the New York Board about 15 years ago. “I have worked with two great NASBA presidents, many chairs and Board members and staff, and many members of the Boards of Accountancy and staff. It has been a great run for me,” he stated.

Mr. Vaudt, NASBA Chair 2003-4, left the Iowa Board when he became the state’s auditor in 2002. He is currently chairman of the NASBA Executive Vice President Colleen K. Conrad reported there were 94,349 unique Examination candidates in 2013. The number of candidates taking the Examination has been fairly flat over the last few years and dipped a bit this year.

Ms. Conrad alerted the State Boards that NASBA would be launching a scale survey in November and December 2014 on what is going to be tested, and then have an exposure draft by late summer of 2015. The content of the Examination is being updated on an almost daily basis, Dr. Niswander stated. He believes the Examination will move to more integration of topics and application.

NASBA Executive Vice President Colleen K. Conrad reported there were 94,349 unique Examination candidates in 2013. The number of candidates taking the Examination has been fairly flat over the last few years and dipped a bit this year.

Ms. Conrad alerted the State Boards that NASBA would be reaching out to them soon to ask if they would be willing to allow certain CPA exam candidates who had dropped out of the pipeline to be surveyed by a third party research organization engaged by AICPA to better understand the reasons why Uniform CPA Examination volumes have flattened. Ms. Conrad stressed that specific candidate information would never be shared with the AICPA per contract provisions with the market research organization.

Practice Analysis Underway

Over 200 responses have already been received to the AICPA Board of Examiners’ “Invitation to Comment: Maintaining the Relevance of the Uniform CPA Examination,” AICPA Vice President – Examination Michael Decker reported to the Annual Meeting on November 4. He said the BOE aims to make changes to the Uniform CPA Examination where they are necessary. As for changing the number of parts to the Examination, he said he thought there would be at least three sections, but there could also be five sections to the new examination. The BOE is going to study the comments they receive and they expect to go live with the new Examination in 2017. The comment deadline for the Invitation to Comment is December 2, 2014. It can be found on www.aicpa.org. Several NASBA Committees are developing the NASBA response to the document.

BOE Chairman Frederick Niswander explained that the practice analysis is a multi-year systematic research study that is used to ensure the Examination continues to test competence. Now the BOE is in the midst of the confirmation stage, but they intend to conduct a large-scale survey in November and December 2014 on what is going to be tested, and then have an exposure draft by late summer of 2015. The content of the Examination is being updated on an almost daily basis, Dr. Niswander stated. He believes the Examination will move to more integration of topics and application.

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Stebbins, Keating and Roberts Bring Wider View

American Bankers Association President Frank Keating, World Fuel Services Corporate Chairman Emeritus Paul H. Stebbins and broadcaster Cokie Roberts brought a broader perspective to the 2014 Annual Meeting. Mr. Stebbins called on the audience to consider the national debt and asked, “Is it ethical to rob our next generation?” He encouraged all to ask their elected officials what they are doing on this issue. Similarly, former Oklahoma Governor Keating said, “Both parties are focusing on politics rather than policy.” His advice was, “Today is the beginning of the beginning.” Videos of both these talks can be found on NASBA’s meeting page www.nasba.org.

Cokie Roberts, who is regularly heard on NPR radio and ABC News, commented: “I am always asked is this the most partisan time ever? No: The legislators are not shooting each other.” She reminded the audience that members of the U.S. House of Representatives would regularly have duels and shoot each other over political disputes. Vice President Aaron Burr and Alexander Hamilton’s duel over a political speech ended in Hamilton’s death.

Correction

Professor Martin J. Coe, CPA, of Western Illinois University, was a recipient of the 2014 NASBA Accounting Research Grant.
Montgomery Explains IESBA Auditor’s Report Changes

Just as the Public Company Accounting Oversight Board has been considering changes to the auditor’s report (see sbr 9/13), the International Accounting and Auditing Standards Board has been focusing on making the report more informative. Dan Montgomery, IAASB Deputy Chair, told the Annual Meeting audience that while there have been various refinements over the years, the new ISA auditor’s report is probably the most significant change that has taken place in many years. There will be a significant change in practice globally, as “for the first time auditors will have to provide some details about key aspects of the audit,” Mr. Montgomery stated. A similar requirement is already in place in the United Kingdom, will soon be required in the Netherlands, and is to be part of the audit reform in the EU to start in 2016. He said the auditor reporting project will continue to be an important item on the PCAOB’s agenda.

The new ISA auditor's report is different from the present format, according to Mr. Montgomery, in several ways:

1. It places the auditor’s opinion first in the report.
2. A “key audit matters” (KAM) section is required for public companies.
3. There is more focus on going concern.
4. Ultimately there will be a new section to address “Other Information,” when such information is presented with the audited financial statements (this is a separate project of the IESBA).
5. Other suggested improvements to enhance transparency or clarify responsibilities are included, such as: statement about independence and other ethical responsibilities; naming of the engagement partner for public companies; and an improved description of the auditor’s responsibilities and the key features of the audit.

“Change in the auditing reporting model has been on the horizon for a number of years – and now it is here,” Mr. Montgomery said. “Change will be difficult, but not insurmountable.”

GASB Chair Vaudt Encourages Input

Governmental Accounting Standards Board Chair David A. Vaudt told the NASBA audience that the comment he hears most is that “government financial statements are too long and complex,” and he assured the audience that the GASB will be looking at the length and complexity of the reporting model. The same type of problem has been mentioned to the Financial Accounting Standards Board. “The FASB and GASB interrelate as much as possible,” Mr. Vaudt said, but he pointed out that the operations of government are really different from those of corporations. “We try to have differences only where differences are truly needed,” he said. GASB estimates there are approximately 90,000 governmental units in the United States, with 67 percent of them reporting in accordance with governmental GAAP (Generally Accepted Accounting Principles), including all state governments, 79 percent of the county governments and 72 percent of the school districts.

The nine projects the GASB currently has on their plate were described by Mr. Vaudt as falling into three categories: (1) Technical projects recently completed by the GASB covered the GAAP hierarchy (which is open for comment until the end of 2014), fair value measurement and application, and other post-employment benefits, where the first phase of due process has been completed and the GASB is studying the feedback. (2) Soon to enter the due process stage are projects on leases, tax abatement disclosures, and fiduciary responsibilities. Feedback on those three projects will be requested soon. (3) In the initial stages of GASB consideration are projects on irrevocable charitable trusts, asset retirement obligations, and blending requirements for certain business–type activities (BTAs), Mr. Vaudt reported.

The GAAP hierarchy provides types of guidance that governments follow for accounting and financial reporting purposes. What the GASB has proposed is reducing the GAAP hierarchy from four levels of authoritative guidance to two levels. It anticipated this would make finding the appropriate guidance easier and more straightforward, Mr. Vaudt explained. This exposure draft is out for comment until the end of 2014 and Mr. Vaudt encouraged feedback.

The GASB has engaged in an outreach program to listen to what its stakeholders have to say. “One well prepared comment may change the direction of the GASB,” he noted. In the past year, Mr. Vaudt has met with over 30 organization executives and Congressional leaders. The GASB has been strengthening their relationships with some of these organizations, reintroducing themselves to others and establishing relations with a few.

Chair Vaudt said he believes changes can be made that positively impact the timeliness of financial reports. For example, certain kinds of information probably don’t need to be audited. He explained that while financial statement users consider a significant number of measures, what needs to be determined is the level of assurance they are really looking for in some of the requested financial information. “The only ideas that are off the table are the ones you don’t share with us,” Mr. Vaudt stated.

Johnson Summarizes Accomplishments

Reviewing his year as NASBA Chair, Carlos E. Johnson said he had set the bar high for promoting NASBA’s relevance, the theme of the 2014 Annual Meeting, and he highlighted the following accomplishments that had occurred in that time:

• NASBA became active in the Accounting Program Leadership Group and participated in the Ph.D. Project to assist minority students.
• 50 states have signed up to use the NASBA International Evaluation Service.
• The Diversity Task Force has strengthened NASBA’s relationship with the National Association of Black Accountants.
• The Leadership Development Group is identifying future leaders to represent NASBA in other organizations.
• NASBA’s nominating process is under review.
• A major examination of the continuing professional education standards is underway.

Chair Johnson thanked the volunteers, NASBA Board and staff for moving these efforts forward.

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AICPA’s Barie Urges One Code for All

The way AICPA and NASBA have worked together for solutions to advance shared goals should set an example for the Congress, AICPA 2014-15 Chair Tommye Barie suggested at the NASBA Annual Meeting held in Washington, D.C. “Quality is high on our minds this year, and we are collaborating on a great many projects that continue the profession’s commitment to excellence,” she stated. One of the most important collaborations this year was the release of the seventh edition of the Uniform Accountancy Act, including a revised definition for “attest” and provisions for CPA firm mobility.

“Another important area where I am pleased that the AICPA is working with NASBA is encouraging uniform adoption of the AICPA Code of Professional Conduct,” Ms. Barie said. To bring more regulatory representation into the AICPA Professional Ethics Executive Committee (PEEC), which develops the Code, the Institute has appointed additional members with a State Board background. PEEC’s 20 members now include A. Carlos Barrera (TX), Richard G. David (MI), Raymond N. Johnson (OR), Michael Schmitz (ND) and Laurie J. Tish (WA). Chair Barie said: “We are committed to making sure that we have the right balance of voices evaluating and shaping the Code, and we believe this shift will move that goal forward. It is our hope that the Code will be adopted in whole by all U.S. jurisdictions. CPAs need a single Code across the country. When State Boards adopt only parts of the Code, or adopt the Code with modifications, it creates confusion and compliance challenges.” Ms. Barie told the State Boards, “I promise you that your ideas will be heard.”

She noted that the AICPA’s and NASBA’s efforts to provide the Uniform CPA Examination outside the U.S. have resulted in close to 30,000 Examination sections being administered internationally since the program’s inception in August 2011.

The AICPA’s Board of Examiners, the majority of whom are representatives from NASBA, is currently conducting comprehensive research to determine the knowledge and skills newly licensed CPAs need, Ms. Barie stated: “It is our joint commitment to assure continued relevancy and quality as the Exam continues to play a critical role in protecting the public interest.” She also reported the AICPA is working with NASBA to consider the future of international Mutual Recognition Agreements, pathways for recognition of non-U.S. professionals, and the impact on the U.S. of the recent merger of the Canadian accounting profession.

Chair Barie stated that the accounting profession has to “modernize our learning model.” AICPA’s Future of Learning Task Force has suggested learning that blends traditional models with new methods that incorporate competency testing. She stated: “Developing new competencies isn’t an option, it’s a mandate.”

A Glimpse of the 107th Annual Meeting

Representatives from 53 jurisdictions were present at the 107th NASBA Annual Meeting in Washington D.C. Speakers address the theme of “Relevance” and the importance of branding.

Carlos Johnson summarizes his year as NASBA Chair.
Past Chair Nathan Garrett congratulates 2014-15 Chair Walter Davenport.
Cokie Roberts speaks at the Annual.
### 2014–2015 NASBA Committee and Task Force Chairs

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<thead>
<tr>
<th>2014-2015 Committee/Task Force Name</th>
<th>Chair</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountancy Licensee Database /CPAverify</td>
<td>Laurie J. Tish</td>
<td>206-302-6466</td>
<td><a href="mailto:laurie.tish@mossadams.com">laurie.tish@mossadams.com</a></td>
</tr>
<tr>
<td>Administration and Finance</td>
<td>E. Kent Smoll</td>
<td>620-225-6100</td>
<td><a href="mailto:esmoll@smollbanning.com">esmoll@smollbanning.com</a></td>
</tr>
<tr>
<td>Audit</td>
<td>Richard Isserman</td>
<td>212-873-1085</td>
<td><a href="mailto:nyutick@verizon.net">nyutick@verizon.net</a></td>
</tr>
<tr>
<td>Awards</td>
<td>Gaylen R. Hansen</td>
<td>303-846-1258</td>
<td><a href="mailto:ghansen@eksh.com">ghansen@eksh.com</a></td>
</tr>
<tr>
<td>Bylaws</td>
<td>Edwin G. Jolicoeur</td>
<td>509-953-5365</td>
<td><a href="mailto:egj4411@gmail.com">egj4411@gmail.com</a></td>
</tr>
<tr>
<td>CBT Administration</td>
<td>Richard N. Reisig</td>
<td>406-727-0888</td>
<td><a href="mailto:reisig@azworld.com">reisig@azworld.com</a></td>
</tr>
<tr>
<td>Communications</td>
<td>Janeth Glenn</td>
<td>402-597-4804</td>
<td><a href="mailto:jglenn@esu3.org">jglenn@esu3.org</a></td>
</tr>
<tr>
<td>Compliance Assurance</td>
<td>Janice L. Gray</td>
<td>405-809-5513</td>
<td><a href="mailto:janiceeg@cpagray.com">janiceeg@cpagray.com</a></td>
</tr>
<tr>
<td>CPA Examination Review Board</td>
<td>Ronald E. Nielsen</td>
<td>515-222-4400</td>
<td><a href="mailto:ron.nielsen@claconnect.com">ron.nielsen@claconnect.com</a></td>
</tr>
<tr>
<td>Continuing Professional Education</td>
<td>Maria E. Caldwell</td>
<td>305-372-3124</td>
<td><a href="mailto:mcaldwell@deloitte.com">mcaldwell@deloitte.com</a></td>
</tr>
<tr>
<td>Diversity Task Force</td>
<td>Tyrone E. Dickerson</td>
<td>804-272-1250</td>
<td><a href="mailto:tsdpca@verizon.net">tsdpca@verizon.net</a></td>
</tr>
<tr>
<td>Education</td>
<td>Robert J. Cochran</td>
<td>804-370-0626</td>
<td><a href="mailto:cochranrj@longwood.edu">cochranrj@longwood.edu</a></td>
</tr>
<tr>
<td>Enforcement Resource</td>
<td>Harry O. Parsons</td>
<td>775-328-1040</td>
<td><a href="mailto:hparsons@pangborncpa.com">hparsons@pangborncpa.com</a></td>
</tr>
<tr>
<td>Ethics</td>
<td>Raymond N. Johnson</td>
<td>503-913-5182</td>
<td><a href="mailto:johnsonnr@pdx.edu">johnsonnr@pdx.edu</a></td>
</tr>
<tr>
<td>Executive Directors</td>
<td>Russ Friedewald</td>
<td>815-753-8900</td>
<td><a href="mailto:rfriedewald@ilboa.org">rfriedewald@ilboa.org</a></td>
</tr>
<tr>
<td>International Qualifications Appraisal Board</td>
<td>Telford A. Lodden</td>
<td>515-223-7300</td>
<td><a href="mailto:tal@brookslodden.com">tal@brookslodden.com</a></td>
</tr>
<tr>
<td>Legislative Support</td>
<td>A. Carlos Barrera</td>
<td>956-546-1655</td>
<td><a href="mailto:cbarrera@longchilton.com">cbarrera@longchilton.com</a></td>
</tr>
<tr>
<td>Nominating</td>
<td>Carlos E. Johnson</td>
<td>405-642-6235</td>
<td><a href="mailto:johnson@okcpa.com">johnson@okcpa.com</a></td>
</tr>
<tr>
<td>Past Chair Advisory Council</td>
<td>Carlos E. Johnson</td>
<td>405-642-6235</td>
<td><a href="mailto:johnson@okcpa.com">johnson@okcpa.com</a></td>
</tr>
<tr>
<td>Regulatory Response</td>
<td>W. Michael Fritz</td>
<td>614-229-4806</td>
<td><a href="mailto:wfritz@deloitte.com">wfritz@deloitte.com</a></td>
</tr>
<tr>
<td>Relations with Member Boards</td>
<td>John F. Dailey, Jr.</td>
<td>856-782-2883</td>
<td><a href="mailto:jdailey@bowmanllp.com">jdailey@bowmanllp.com</a></td>
</tr>
<tr>
<td>Standard Setting Advisory</td>
<td>Gaylen R. Hansen</td>
<td>303-846-1258</td>
<td><a href="mailto:ghansen@eksh.com">ghansen@eksh.com</a></td>
</tr>
<tr>
<td>State Society Relations</td>
<td>Richard E. Jones</td>
<td>425-586-1124</td>
<td><a href="mailto:rjones@wvcpa.org">rjones@wvcpa.org</a></td>
</tr>
<tr>
<td>Strategic Planning Task Force</td>
<td>Walter C. Davenport</td>
<td>919-255-1489</td>
<td><a href="mailto:wcdavenport@ncrr.com">wcdavenport@ncrr.com</a></td>
</tr>
<tr>
<td>Uniform Accountancy Act</td>
<td>J. Coalter Baker</td>
<td>512-477-4458</td>
<td><a href="mailto:coalter@coalterbakercpa.com">coalter@coalterbakercpa.com</a></td>
</tr>
</tbody>
</table>