

NASBA Board of Directors 2018-19



NASBA'S BOARD OF DIRECTORS 2018-19 – Bottom Row (left to right): Richard N. Reisig (MT) Director-at-Large; W. Michael Fritz (OH) Director-at-Large; Theodore W. Long, Jr. (OH) Past Chair; Janice L. Gray (OK) Chair; Ken L. Bishop, President & CEO; Laurie J. Tish (WA) Vice Chair; Jimmy E. Burkes (MS) Director-at-Large; John F. Dailey, Jr. (NJ) Director-at-Large; **Center Row (left to right):** Noel L. Allen (NC) Legal Counsel; Richard C. Carroll (KY) Executive Directors' Liaison; A. Carlos Barrera (TX) Director-at-Large; J. Coalter Baker (TX) Director-at-Large; Jack Anderson Bonner, Jr. (TN) Southeast Regional Director; Michael H. Womble (NC) Middle Atlantic Regional Director; Sheldon P. Holzman (IL) Great Lakes Regional Director; C. Jack Emmons (NM) Southwest Regional Director. **Top Row (left to right):** Faye D. Miller (ND) Central Regional Director; Stephanie M. Saunders (VA) Director-at-Large; Katrina Salazar (CA) Pacific Regional Director; Catherine R. Allen (NY) Northeast Regional Director; Nicola Neilon (NV) Mountain Regional Director; Maria E. Caldwell (FL) Director-at-Large; Colleen K. Conrad, Executive Vice President and COO; **Not Pictured:** Sharon A. Jensen (MN) Director-at-Large.

Covey Champions Power of Trust

The theme of NASBA's 111th Annual Meeting was "Building Trust", which was promoted by author Stephen M.R. Covey in his keynote address. He told the NASBA meeting that he would make a business case for trust as he shared with them three big ideas:

1. Trust is an economic driver, not merely a social virtue.
2. Trust is the number one competency of leadership needed today.
3. Trust is a learnable skill, a competency.

Mr. Covey went on to explain that what he is promoting is "smart trust," which combines the feelings of the heart with those of the head, trust and verify. Trust is a function of two things, credibility and behavior, he stated. "It takes two to have trust, but one to start – and let us each be the start," he advised.

"There are real economic consequences to trust," President Bishop said in his report to NASBA's Annual Business Meeting. "Trust is the only way we can be successful. Ninety percent of the time we are in agreement with the professional associations. Sometimes we are not, but that is okay. You can't have the associations that speak for the profession and the association that speaks for the public always in agreement." He noted recently some states have seen CGMA promoted to those who are not CPAs, which the AICPA had said they would not do in a state without the agreement of the State Board that it was permissible under their law. This seems to be "slippage" of the agreement, President Bishop observed. "The important thing is that if we trust, we can probably fix it," he stated. Similarly, there has been some guidance issued on who can be on a Peer Review Oversight Committee and "we will come to a better decision on that," he assured the NASBA meeting.

Total registration for the 111th NASBA Annual Meeting, held in Scottsdale, AZ, October 28-31, was 411. Of the 298 participants in the meeting, there were 118 delegates and 41 associates from 52 Boards of Accountancy and representatives from 14 State CPA Societies. ♦

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Looking for an Organic Solution

The CPA Evolution Working Group has started looking for an “organic solution” of how to bring IT expertise into qualifying to become a CPA. NASBA President Ken Bishop told NASBA’s 111th Annual Meeting, October 28-31 in Scottsdale, AZ, that NASBA and AICPA have created a joint team of “people who are not afraid to speak up.” The Working Group includes: Catherine Allen (NY) – Chair, Tom Broderick, Mark Dawkins, Clay Huffman (GA), Audrey Katcher, Rick Niswander, Todd Shapiro, Susan Somers (KS), Nancy Juron, Michael Womble (NC) and Alfonzo Alexander – facilitator. President Bishop said he believes the process will be slow, but the aim is to have recommendations brought back to NASBA’s 112th Annual Meeting in Boston.

The technology pathway to the CPA announced earlier in 2018 “got the attention of educators, the press, large firms, colleges and universities,” President Bishop observed. “And sometimes putting a bright light on things gets action.” While that pathway did not meet with the Boards’ support, the expectation is this Working Group, which has held an initial meeting, will be developing a plan that will enjoy wide support.

“We don’t pretend to be 10 sages who know the answer: At this stage, what we are doing is collecting information from as many sources as possible,” Ms. Allen explained. Kansas Board Executive Director Susan Somers has already sent out a request to the State Boards’ executive directors for input.

The objective developed at their first meeting is: “To protect the public interest, the AICPA and NASBA are exploring ways to evolve the CPA licensure model to integrate technological and analytical expertise.”



Ken Bishop, President & CEO, underscores value of trusting relationships.

President Bishop stressed the need to adapt to the market in several ways. This includes moving toward rapid communication of Uniform CPA Examination scores and continuing professional education courses that meet the needs of a changing marketplace. He stressed that part of achieving transparency, one of NASBA’s strategic goals, involves getting out in front of changes, not waiting for them to come to you, and making that information available to the member Boards. He also encouraged the Boards to bring information back to NASBA when they see trends developing.

He recalled the mobility task force created in 2007 by then NASBA Chair Wesley Johnson and then NASBA President David Costello: “There were some loud voices that tried to keep NASBA and AICPA from going down that path. But when we got out to the Boards and societies, beyond the loud voices, we found people agreed. We want to keep discussion alive so that the softer voices have an opportunity to opine.” ♦

Hacked and To Be Hacked

Everyone has been hacked, FBI Supervisory Special Agent Martin E. Hellmer told the NASBA Annual Meeting. He warned all not to trust e-mail, as it is too easy to fake, and advised all to train and test their employees to be alert to such schemes. He also recommended that best practice is for everyone to consider what information needs to be on-line and what does not.

If an American travels to China, or any country on the Department of State’s threat list, they should expect their computer will be searched, Mr. Hellmer cautioned. He suggested bringing a fresh laptop and/or cellphone when going to such places as protection against technology thefts. He also warned that intelligence officers are looking to grab information about individuals through sites such as LinkedIn.

Someone can learn how to hack in two hours via on-line instruction, then get the tools free on-line to hack, and get away with more money than they would by actually going into a bank and robbing it, Mr. Hellmer pointed out. The FBI is not worrying about hackers now, but is more concerned with national security threats, he said.

Last year the IRS saw an increase of 30 percent in data breaches for tax preparers, IRS Tax Specialist Lisa Novack told the NASBA Meeting. About 91 percent of those breaches resulted from “spear phishing” which targets specific individuals or companies. Ms. Novack explained that the key in the e-mail is urgency, pushing the target into action or allowing one click on an attachment to take the user to a fraudulent website which appears legitimate. Breaches can

occur through mobile phones, printers and fax machines as well as computers, she noted.

Tax preparers need to maintain a written security plan under the Financial Services Modernization Act, which is about 20 years old, Ms. Novack noted. She suggested reviewing IRS Publication 4557 *Safeguarding Taxpayer Data: A Guide for Your Business* for details on the rules, and IRS Publication 5293 *Data Security Resource Guide for Tax Professionals*.

Signs of data theft include getting many returns rejected by the IRS or clients receiving refunds or transfers that had not been requested, Ms. Novack said. She advised checking the Electronic Filing Identification Number (EFIN) regularly and to contact the IRS help desk immediately if the EFIN number is larger than the number of clients filed.

One audience member said the level of service received from the IRS on a stolen identity issue was pretty bad. Ms. Novack admitted that the IRS had been overwhelmed, but they hope to do better in the future. She suggested reaching out to the stakeholder liaison local contact if the response takes much longer than expected.

Vice Chair Janice Gray, who moderated the panel, asked if all client records would need to be open to the FBI if they are called in. Mr. Hellmer responded that the FBI depends on what the client gives them. They will look at network logs, service providers, etc., but would do nothing with the client data that would not be relevant to the investigation of the problem. ♦

CHAIR'S MEMO

Engaging in Evolution of the Profession

We live in a world where change happens so fast it doesn't give us time to adjust to the new "normal". If there is one thing that we can expect from working in the accounting profession, and the regulation of accounting, it is that change will continue -- and it will happen at a faster pace than in any other time in our history. As regulators, it is our ability to adapt to change that will mold the future of public protection. I believe now is the perfect time to examine each of the three Es (education, examination and experience), along with the fourth E, ethics, to better prepare us as regulators in this fast-paced changing world. I also believe it is the perfect time to look at the history of Peer Review to shape the program for the future.

As we all know, the first hurdle to becoming a CPA is education. Most jurisdictions require a minimum of 120 credit hours to sit and 150 hours for licensure. However, the additional 30 hours required have not been specified in most jurisdictions. Education, technology and professional standards have certainly changed dramatically over the past 10 years. Is it time to evaluate the need for additional specificity in some of the required hours and to consider alternative ways that candidates might meet the 150 hours through internships, life experience and additional testing.

The second of the three E's is what every candidate loves, the Examination. We must ask how frequently the Exam needs to be updated. Continuous testing, refreshing the Exam questions and providing results in a timely manner are all testing issues being explored today.

The experience requirement is currently being discussed in many circles. Jurisdictions require a minimum of one or two years of experience to obtain a license. A 1999 change to the UAA added a requirement that the individual signing an audit on behalf of the firm had to meet the competency requirements set out in professional standards. In practice, as an audit partner in a small firm, I like to ask staff members when they complete an audit, but prior to its review, if they would like to sign the report. Even asking staff with more than three years of experience, I have yet to have one want to sign. They understand that they may not be competent to assume the responsibility of signing the audit report. So, we must ask ourselves, is it time to reexamine the experience requirement to determine if it is sufficient for protecting the public?

As regulators, we must remain engaged in the evolution of the profession -- because the risk of doing nothing would be disastrous. We heard loud and clear that the proposed technology pathway was not acceptable to Boards. But we also received the message that we should continue to work toward effective solutions. The CPA Evolution Working Group will revisit the challenges technology has presented.

The last of the E's is ethics. The Uniform Accountancy Act Committee recently met to discuss Non-Compliance with Laws and Regulations known as NOCLAR. This is a very sensitive issue and the UAA Committee will continue to work on this project and consult with the AICPA Professional Ethics Executive Committee to provide the best solution to protect the public, and also to not put CPAs or their firms in harm's way.

Those of you who know me know that I am passionate about Peer Review. I have been involved since the mid 80's. The AICPA Peer Review Program is utilized by jurisdictions that require Peer Review. This program was originally a voluntary process. Since 1992, the AICPA and State Boards through NASBA have supported mandatory Peer Review as a requirement of licensure. However, the AICPA is still required to maintain confidentiality of the reports based on its 1988 commitment to members, although State Boards have continued to ask for increased transparency. To assist Boards, the AICPA has provided an alternative to acquire information through its Facilitated State Board Access.

If a State has rules and regulations that provide for a Peer Review Oversight Committee, the PROC's members must sign a confidentiality agreement. They are permitted to attend Report Acceptance Body meetings and receive all materials that a Report Acceptance Body member receives, and they are permitted to sit in on discussions of the reviews submitted for acceptance. They can participate in the oversight of the Peer Review Program's Administering Entity and provide a report to their State Board. This process gives Boards direct oversight over the program.

Recently the AICPA Peer Review Board issued guidance regarding who could sit on a PROC. As PROCs are oversight bodies acting on behalf of Boards of Accountancy, their members should be selected by Accountancy Boards. NASBA's leadership and members of the Compliance Assurance Committee (CAC) met with the Peer Review Board and it was agreed that AICPA and NASBA staff will be working together to determine the appropriate selection guidance, but Boards will have the ultimate decision on PROC members.

I also feel there is a D that needs to be discussed -- diversity. We must continue to promote diversity of all minorities -- including women, people of color and others -- to become involved in the regulation of accounting. I believe, if diversity had not been an initiative for NASBA, I probably wouldn't be your Chair today.

In conclusion, we need to reevaluate the three Es to ensure we are being responsive to all of the changes that are occurring and will continue to occur. We need to continue the work on NOCLAR and ensure that ethics rules are appropriate. Peer Review will always bring challenges and we will be prepared to meet those challenges through open communication and dialogue with all parties involved. I thank you for putting your trust in me and allowing me to partner with you as we move the regulation of the accounting profession into the future.



Janice L. Gray
NASBA Chair

A handwritten signature in black ink that reads "Janice L. Gray". The signature is fluid and cursive.

—Janice L. Gray, CPA
NASBA Chair 2018-2019

Awards to Hansen, Parsons and Somers

Gaylen R. Hansen, Harry O. Parsons and Susan L. Somers were the recipients of NASBA's 2018 awards, presented at the Annual Business Meeting on October 30.

Mr. Hansen, NASBA Chair 2012-2013, the recipient of the 2018 William H. Van Rensselaer Public Service Award, has been a prominent voice in the accounting profession. He has represented NASBA on the Consultative Advisory Groups of the International Accounting and Auditing Standards Board and the International Ethics Standards Board for Accountants. He also served multiple terms on the Public Company Accounting Oversight Board's Standing Advisory Group and was a member of the U.S. Treasury Department's Advisory Committee on the Auditing Profession. Mr. Hansen has also represented NASBA on the AICPA's Professional Ethics Executive Committee and Auditing Standards Board. He served as NASBA's Mountain Regional Director and is a past chair of the Colorado State Board of Accountancy. Under his guidance, NASBA established its Standard-Setting Advisory Committee and he remains an active participant in NASBA's Regulatory Response Committee.

"No one stands up for the public interest more than this group," Mr. Hansen said in accepting the award. "Your appointments are from the governor and your responsibility is to the public. The profession takes care of itself quite well. It is the miner who is dependent on the pension or the widow with savings in the bank who rely on you." Mr. Hansen explained that when a State Board member balances taking someone's license away, depriving them of their living, the Board member needs to put on the scales the miner and the widow.

In accepting the NASBA Distinguished Service Award, Mr. Parsons thanked the Nevada State Board of Accountancy, on which he served in numerous capacities for 12 years, NASBA, his colleagues and family for their support and encouragement. Mr. Parsons continues to serve as one of the Nevada Board's investigators. Under his leadership of the NASBA Enforcement Committee, the enforcement manual for State Boards was developed. Mr. Parsons credited former NASBA Chair Thomas Sadler for having created the Enforcement Committee and he said the Distinguished Service Award belongs to the members and staff of that committee who



Donald H. Burkett, Gaylen R. Hansen and Lorraine P. Sachs at meeting.



Kathryn J. Mitchell and John R. Helms



Donald H. Burkett and Harry O. Parsons

helped and supported him in achieving their goal.

Susan L. Somers was awarded the Lorraine P. Sachs Standard of Excellence Award based on her work as executive director of the Kansas Board of Accountancy since 1996. She has participated in many NASBA meetings and committees and currently is serving on the CPA Evolution Working Group and the CBT Administration Committee. Kansas Board Chair John R. Helms and Vice Chair Kathryn J. Mitchell accepted the award on Ms. Somers' behalf and will present it to her at the next meeting of the Kansas Board of Accountancy. ♦

FTC Focused on Promoting Competition

The biggest difference between the State Boards of Accountancy and the Federal Trade Commission is the FTC approaches everything through a filter of promoting competition, Tara Isa Koslov, Chief of Staff to the Chairman of the FTC, observed. "In the North Carolina Dental case there was some distrust: Why is the FTC budding in? We are all focused on protecting consumers. We share respect for the rule of law....But do Boards think about promoting competition?"

She assured the NASBA audience that the FTC believes some occupational regulation is good for society. However, the FTC is focused on boards because the choices they make can impact entry and restrict services, and the FTC believes there is an inherent conflict of interest when those in the profession are on the licensing board. "We need some mechanism to implement smart trust," Ms. Koslov said, and that exists when a board can show there is "active supervision by the state." She pointed out, "There has not been an avalanche of cases coming from the FTC in the wake of NC Dental."



Tara Isa Koslov recognizes common purpose of FTC and State Boards.

In the paper released by the FTC in September, *Options to Enhance Occupational License Portability*, "We recognized accountancy as having done mobility and accountability right." Ms. Koslov noted, "Importantly you are providing disciplinary support beyond state lines." ♦

Exam Regularly Changing

Every quarter, the AICPA is rolling out another Uniform CPA Examination, AICPA Vice President Michael Decker told the NASBA Annual Meeting. He advised everyone to look at the blueprints for the CPA Examination on the AICPA website because every six months they are updated. The role of the Examination is to provide assurance that the candidate has skills to protect the public at the entry level, Mr. Decker stated: "The challenge we face is that we don't want to have questions too early because then we would be assessing skills the candidates don't need; we don't want to be too late or the skills would be obsolete; we want it just right."

Beginning on January 1, 2019, all the tax content on the Examination will be on the new tax law, Mr. Decker stated. Audit data analytics questions are being added to the Examination and the weighting of the topics is under consideration. He observed that there needs to be "an almost continuing practice analysis" and the AICPA is having discussions with the profession about that.

Candidates want to be able to test more often, with no dark testing periods, NASBA Executive Vice President and COO Colleen Conrad told the meeting, and the AICPA, Prometric and NASBA have determined continuous testing is feasible. The CBT Committee



Michael Decker reports on regular refreshing of the Uniform CPA Examination.

polled the State Boards' executive directors to determine if they could be ready for continuous testing on January 1, 2020. The Model Rule being exposed for comment was developed in response to that poll's results. Almost every state will have to change a rule or a statute to make continuous testing possible, she acknowledged.

Testing sites for the Uniform CPA Examination have been added in Germany, Ireland, England and Scotland, Ms. Conrad announced. Administration of the Examination in India is also under consideration. ♦

UAA vs. Anti-Regulation Forces

"The Uniform Accountancy Act is one of the best ways to refute ALEC and other such groups," advised NASBA Director of Legislative and Regulatory Affairs John Johnson. "These groups don't know what we have done to promote uniformity, to remove barriers for professionals to move across state lines, etc." Mr. Johnson said he will be addressing the National Conference of State Legislatures in December to explain what the Accountancy Boards do. He urged the State Boards to use the UAA as a framework for their laws and to reach out to NASBA for a comparison of their state laws with the UAA. He told the Annual Meeting that 49 jurisdictions have now adopted the new definition of "attest" and 25 jurisdictions have firm mobility.

Organizations continue to file legislation dedicated to limiting the size and scope of government, including ALEC, the Institute for Justice, Americans for Prosperity, the Mercatus Center, the Cato

Institute and the Goldwater Institute. Mr. Johnson said some of these groups consider occupational licensing as a last resort. To educate legislators on the importance of accountancy licensing, the Accountancy Stakeholders Working Group has been formed including James Corley executive director of the Arkansas State Board of Accountancy, Ronald Gitz of the Society of Louisiana CPAs, Nicola Neilon member of the Nevada State Board of Accountancy, Tammy Velasquez of the Accountants Coalition, and Emily Walker of the Virginia Society of CPAs. This joint group has been created to tell the accountancy story, Mr. Johnson said.

Although HR 6515, the Occupational Licensing Board Antitrust Damages Relief Act of 2018, was filed by Representatives K. Michael Conaway and Lamar Smith, it did not pass out of committee because of late filing (see *sbr 8/18*). However, Mr. Johnson said it is likely to be filed early in the new 2019 Congress. ♦



President Bishop congratulates David Costello on the CPT's successes.

David Costello Steps Down From CPT

At the June 2004 NASBA Regional Meetings, then President David A. Costello, CPA, unveiled early plans for the NASBA Center for the Public Trust (CPT). He told those meetings: "The Center will focus on the best practices throughout the U.S. – and maybe they will catch on."

With the selection of Donald H. Burkett, CPA, to serve as Chair of the CPT, Mr. Costello is stepping away from the leadership role of the organization he envisioned more than a decade ago. In explaining, back in 2004, the need for the CPT, he wrote: "Let's be known as the regulators who are justifiably proud of the education, experience and examination success of our CPAs – but who are especially laudable for our attention to the ethical grounding of our licensees." ♦

PCAOB's Kaiser Addresses Meeting

The State Boards and the PCAOB both exist for the protection of the public interest, Public Company Accounting Oversight Board Member James G. Kaiser told the Annual Meeting. The PCAOB is an entirely new board, with members from across the spectrum of viewpoints and experience, and they anticipate completing their new staffing by the end of 2018. They drafted a five-year strategic plan with the aid of an external consultant who conducted both internal and external surveys. Mr. Kaiser thanked all those who commented on the plan, including NASBA, and the PCAOB hopes to finalize the plan at their November 15 meeting when their budget is finalized.

The PCAOB's most recent appointments were George Botic, PCAOB Director of Registration and Inspections, and Liza McAndrew Moberg, PCAOB Director of International Affairs.

While the introduction of new technologies presents risks, Mr. Kaiser said the PCAOB's existing standards do not impede the use of technology and the Board will stay on top of innovations. They believe now is an excellent time to review how to conduct their inspections. They expect to transform the standard-setting process, focusing on the time it takes to set standards and how the process is communicated. Mr. Kaiser reported the PCAOB wants to formalize the way in which they communicate with the public.

NASBA Director-at-Large Rick Reisig asked Mr. Kaiser how outreach might be more formal and he responded that there has been a gap with the PCAOB's communication with audit committees. At one time, the audit committee chairs were contacted with each PCAOB inspection. Mr. Kaiser said the PCAOB will be going back to contacting those chairs. They are also looking at how to better engage with stakeholders.

Updating the audience on the progress of the PCAOB's standard-setting, he reported the standard on using the work



President Ken Bishop, James Kaiser and Chair Ted Long meet at Annual.

of specialists is expected by late 2018, on auditing accounting estimates by the end of 2018 and on supervision of audits involving other auditors in the first half of 2019.

NASBA leaders will be meeting with the PCAOB in D.C. on November 27, 2018. ♦

Promoting Education Reform

NASBA Education Committee Chair Raymond Johnson challenged a panel of educators to predict if the learning outcomes that the profession says are needed for those entering accounting can be achieved by the existing system. American Accounting Association President Marc Rubin responded, "Skills-based education is the way to go. I am trying to get students to think about how a new standard will impact other things... We will need to think about new models of education." A member of the Annual Meeting audience then asked: "Would regulators have to push the change?" To which Professor Rubin answered: "You have to change state law, to get everyone on the same page. The AAA has 'big idea' conferences on accreditation and they had a boot camp to enhance faculties' technology skills. But it is expensive to keep updating technology."

Anne Marie Vitale, deputy chair of the International Accounting Education Standards Board, agreed that there is a need to re-evaluate old models, but it is important to have classroom education, even if it is done remotely. Critical skills could be taught in a different way. "We still need accountants to know what is accounting," but she added there are other areas, such as due care, that could be better integrated into training.

"Things like credit for experience or internships are difficult to measure, but they can be put on the transcript if the accreditors have rigorous standards for that," Phyllis Okrepkie, president of IACBE, added. "Students have to achieve goals in a reasonable amount of



Marc Rubin outlines AAA goals.



Anne Marie Vitale gives IAESB views.

time and need to be able to blend in experience."

The educators were asked at what point critical thinking should be built into the academic curriculum or if that remains for the firms to do in their training.

Dr. Rubin recommended it be done at both levels and that the "first year integrated core" aims to bring in critical thinking. Ms. Vitale believes student have a responsibility: "To be intellectually curious has been pushed while they are getting their accounting degree." ♦

A Glimpse of the 2018 NASBA Annual Meeting



Ken Bishop reports to the 111th Annual Meeting, which had 411 attendees with 52 Boards represented.



Break in sessions brings states together.



Chair Ted Long congratulates new Chair Janice Gray.



Stephen M.R. Covey, author of *The Speed of Trust*.



Meeting attendees consider new challenges.



Meeting attendees review speakers' reports.



Martin Hellmer, Janice Gray and Lisa Novack.



CPT fundraiser combines fun and networking for a good cause.



TN Board: Wendy Garvin, Casey Stuart, Janet Booker-Davis & Andy Bonner.

State Board Report

National Association of State Boards of Accountancy
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2018-19 Committee Chair Roster

2018-2019 Committee Name	Chair
Accountancy Licensee Database/ CPAverify Committee	Jack Anderson Bonner, Jr.
Administration and Finance Committee	Jimmy E. Burkes
Audit Committee	Faye D. Miller
Awards Committee	Telford A. Lodden
Bylaws Committee	Katrina Salazar
CBT Administration Committee	C. Jack Emmons
Communications Committee	Sheldon P. Holzman
Compliance Assurance Committee	John F. Dailey, Jr.
CPA Examination Review Board	Barbara A. Ley
CPE Committee	A. Carlos Barrera
Diversity Committee	Maria E. Caldwell
Education Committee	Stephanie M. Saunders
Enforcement Resources Committee	Michael H. Womble

2018-2019 Committee Name	Chair
Ethics Committee	Catherine R. Allen
Executive Directors Committee	Richard C. Carroll
International Qualifications Appraisal Board	Sharon A. Jensen
Legislative Support Committee	Nicola Neilon
Nominating Committee	Theodore W. Long, Jr.
Past Chair Advisory Council	Theodore W. Long, Jr.
Regulatory Response Committee	W. Michael Fritz
Relations with Member Boards Committee	Nicola Neilon
Standard-Setting Advisory Committee	Richard N. Reisig
State Society Relations Committee	Stephanie Peters
Uniform Accountancy Act Committee	J. Coalter Baker