



LEGAL COUNSEL

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SPEAKER INFORMATION

Noel Allen is legal counsel to NASBA and to the North Carolina Board of CPA Examiners. He served as assistant attorney general in the antitrust division of the N. C. Department of Justice until 1977. Since then, he has been a partner of Allen & Pinnix, P.A., in Raleigh. He is the author of two books on North Carolina antitrust law, including *North Carolina Unfair Business Practice* (Lexis, Second Edition, 2000), and is the U.S. editor of the multi-volume treatise, *Competition Law in Western Europe and the U.S.A.* (Kluwer). Mr. Allen is past chair of the North Carolina Bar Association's Antitrust Section and International Law Section.

Ron Beal has been a Professor of Law at Baylor Law School in Waco, Texas since 1989. He obtained his LL.M. at Temple University School of Law. He was named the Outstanding Professor at Baylor for the 93-94 school year. Not only does Ron teach administrative law but he has been a guest lecturer in various administrative law related subjects on multiple occasions and venues. In addition he has more than a dozen publications on Administrative Law and received the State Bar of Texas Outstanding Law Review Article on Administrative Law in 1991. He is currently licensed in Texas and Minnesota. His publications and lectures are detailed on the attached pages.

Linda Biek serves as Director of Governmental, International and Professional Relationships for the National Association of State Boards of Accountancy (NASBA) where she will focus on strengthening the visibility of NASBA both domestically and internationally. Previously, Biek served as Executive Director for the Tennessee State Board of Accountancy. She is a Certified Public Accountant in Tennessee and has used her professional training in the audit department of KPMG, The Pittston Company (a Fortune 200 company), and several CPA firms throughout the country. Biek obtained her BBA in marketing and her Master of Accountancy degree from East Tennessee State University. She was honored by both Governor Don Sunquist and her alma mater for her professional accomplishments. In 2004, she was selected for the Tennessee Government Management Institute, an executive training program. Biek served two years as a board member for the Junior League of Nashville and co-chaired the Decorators' Show House in 2006. She currently serves on the board of Monroe Harding and is involved in fund development for several non-profit organizations in the Nashville area.



Ken Bishop joined the National Association of State Boards of Accountancy (NASBA) on January 1, 2007, where he serves as Senior Vice President and Director of CPA Examination Operations. Ken also serves as President of Professional Credential Services (PCS) a wholly owned subsidiary of NASBA. For the previous eight years he served as Executive Director of the Missouri State Board of Accountancy. Prior to his appointment with the Missouri Board, Bishop served as an Assistant Director in the Missouri Department of Public Safety. His career in law-enforcement ranged from undercover narcotics officer, Under-sheriff, Chief of police to Commander of the Missouri Major Case Squad. Mr. Bishop is a graduate of the Missouri State Highway Patrol Academy, and the Federal Criminal Justice Academy. He has a Bachelor's degree in Education from the University of Missouri Columbia, a Master's Degree in Criminal Justice, and is a graduate of Harvard University's Kennedy School of Government Executive Program. He is a past Chairman of the NASBA CPA Mobility Task Force, the CPA Examination Administration Committee and the NASBA Executive Directors Committee. He has also served on the AICPA Board of Examiners.

David Costello, CPA serves as President and CEO of NASBA, a voluntary organization of the 55 boards of accountancy in the United States and its territories. Mr. Costello also serves as President & CEO of NASBA's Center for the Public Trust which was established in 2004 a platform for the accounting profession to promote positive business and professional activities. Mr. Costello began his career with Ernst & Ernst (a predecessor firm of Ernst & Young) and then moved into corporate auditing with Genesco, Inc. In 1982, he moved up to president of General Adhesives, Inc., division, and in 1986 became president and chief operating officer of IGI Adhesives, Inc., a division of the International Group, Inc. In 1991 he started his own consulting firm and served as the Executive Director of the Tennessee State Board of Accountancy. Among his professional activities, Mr. Costello is a member of the AICPA, Tennessee Society of CPAs, and the New York Society of CPAs. Accounting Today has named him one of the "Top 100 Most Influential People in Accounting" for nine years. Mr. Costello is also a member of the Audit Committee of the Nashville Electric Service. A lifelong resident of Nashville, Mr. Costello is a graduate of David Lipscomb University and holds a MBA from Vanderbilt University.

J. Randel (Jerry) Hill has been the General Counsel to the Texas State Board of Public Accountancy since July 2006. He previously held that position from 1990 until 1997, when he became General Counsel to a non-licensing state agency. He has over 20 years experience in Administrative Law practice in Texas and has received three gubernatorial appointments including the Chairmanship of the Legal Committee of the Interstate Mining Compact Commission.

Jack Hohengarten has been the Deputy Division Chief of Financial Litigation Division at the Office of the Attorney General for the State of Texas since 1997. Previously he was the Assistant Attorney General in Financial Litigation Division from 1991 to 1997. He is Board certified in civil appellate law and administrative law. The Financial Litigation Division regularly represents over twenty state agencies, including the Texas Department of Insurance, the Texas Department of Banking, State Securities Board, the Employees Retirement System of Texas and the Texas State Board of Public Accountancy. The Division prosecutes actions to enjoin unauthorized activities, statutory violations and financial irregularities discovered by client agencies; defends agency rules, regulations and final decisions challenged under the Texas Administrative Procedure Act; represents its client agencies in jurisdictional disputes with the federal government; and defends state agencies in commercial and contract disputes with private parties.

Patrick O'Dell Myers has been licensed by the State Bar of Texas since 2000 and been employed with the Texas State Board of Public Accountancy for the past 5 years. He originally served as the primary legal counsel to the Major Case Committee of the Board which, among other major cases, investigated the audit of Enron by Arthur Andersen. He currently serves as the Board's in-house prosecutor of all cases adjudicated by the Administrative Law Judges at the State Office of Administrative Hearings (SOAH). SOAH was created by the Texas Legislature to hear all contested cases brought by state agencies against licensees charged with regulatory violations.

William Treacy has been the executive director of the Texas State Board of Public Accountancy since 1990. He is active in the National Association of State Boards of Accountancy (NASBA) and serves as chairman of the U.S. International Qualifications Appraisal Board. He is also a member of NASBA's Committee on Internationalization of the CPA Exam and the NASBA International Regulators Committee. Mr. Treacy previously served on the NASBA National Steering Committee, the AICPA/NASBA Uniform CPA Examination Task Force; the Computerization Implementation Committee; the Alternative Practice Structures Task Force; the Uniform Accountancy Act Education and Implementation Committee; the International Reciprocity Committee; the State Board Administrators' Committee (five years, including two as chairman); the Acceleration of Changes in the CPA Exam; the Future Licensing, Litigation, Legislation Task Force, the Ethics Committee and the Operation LEAD Task Force. He is an honorary member of the Texas Society of Certified Public Accountants.

Viki Windfeldt has been employed with the Nevada State Board of Accountancy for the past 12 years and has served in the capacity of Executive Director for the past 4 years. She previously worked as Board Coordinator for 4 years with the Nevada State Board of Pharmacy. Ms. Windfeldt received degrees in Business Management and Social Psychology from both the community college as well as the University of Nevada Reno. Ms. Windfeldt currently serves as Chair of the Executive Directors Committee of NASBA. Ms. Windfeldt is also involved in various non-profit organizations within the community and is the proud mother of her 5 year old daughter.

