

# NASBA State Board *Report*

A Digest of Current Developments Affecting State Accountancy Regulation

Volume XLI, Number 11

November 2012

## NASBA's Board of Directors 2012-13



**NASBA's BOARD OF DIRECTORS 2012-13** – Top row (left to right): Jimmy E. Burkes (MS) Southeast Regional Director; Nicole Kasin (SD) Executive Directors' Liaison; Jefferson M. Chickering (NH) Northeast Regional Director; Kenneth R. Odom (AL) Director-at-Large; Raymond N. Johnson (OR) Director-at-Large; Donald Aubrey (WA) Pacific Regional Director; Kim L. Tredinnick (WI) Great Lakes Regional Director. Center row (left to right): Bucky Glover (NC) Mid-Atlantic Regional Director; Harry O. Parsons (NV) Director-at-Large; Theodore W. Long, Jr. (OH) Director-at-Large; Janice L. Gray (OK) Southwest Regional Director; Telford A. Lodden (IA) Director-at-Large; Donald H. Burkett (SC) Director-at-Large; Douglas W. Skiles (NE) Central Regional Director; E. Kent Smoll (KS) Director-at-Large. Bottom row (left to right): Noel L. Allen, Legal Counsel; Laurie J. Tish (WA) Director-at-Large; Mark P. Harris (LA) Past Chair; Ken L. Bishop, President & CEO; Gaylen R. Hansen (CO) Chair; Colleen K. Conrad, Executive Vice President & COO; Carlos E. Johnson (OK) Vice Chair; Karen F. Turner (CO) Mountain Regional Director. *Not present:* Richard Isserman (NY) Director-at-Large.

### Contents

NASBA's Board of Directors 2012-13.....	1
NASBA's BOD Expands Mission Statement.....	1
Bishop Reports to Annual Meeting.....	2
Ferguson Sees Regulators Coming Together .....	2
Miller Underscores Boards' Authority.....	3
Forum Hears About Sustainability .....	3
Melancon Urges Change 'Attest' Now .....	3
ICAS Colella Advises Capture the Heart .....	4
Barth Says AAA Aims to be Thought Leaders.....	4
Awards to Weatherwax, Brooks and Taylor .....	4
Chair's Memo .....	5
Reports on OK, GA and WY Legislation .....	6
A Glimpse of NASBA's 105th Annual Meeting....	7
2012-2013 NASBA Committee Chairs.....	8

Published by the  
National Association of State Boards of Accountancy  
Editor-in-Chief: Louise Dratler Haberman  
Editor: Ken L. Bishop  
Production Editor: Anthony E. Cox  
Editorial Assistant: A. Ann Bell

Tel/615.880.4200 Fax/615.880.4290  
www.nasba.org

## NASBA's BOD Expands Mission Statement

NASBA's Board of Directors agreed that the organization's mission is to "Enhance the effectiveness and advance the common interests of the Boards of Accountancy," when on Friday, October 29 they approved the expanded mission and the new strategic plan, as outlined by NASBA Chair Mark P. Harris (LA). He told the meeting in Orlando, FL, that the revised mission statement "captures what we do – where we involve ourselves in policies being put forth by others."

The new strategic plan contains eight objectives with 27 specific strategies to accomplish them. Under the guidance of NASBA Vice President Ed Barnicott, the 15-member task force that developed the plan determined that each of the objectives is realistic, specific, measurable and obtainable. They cover: operational excellence, enforcement, legislative and regulatory support, support state sovereignty, relationships, education and training, ethics and technology support. The task force was composed of 11 volunteers and four staff members and no single member controlled the process, Chair Harris stressed. The Task Force included: Mark Harris (LA)

(Continued on Page 6)

## Bishop Reports to Annual Meeting

NASBA is engaged in unprecedented spending on State Boards to make sure their needs are being met, NASBA President and CEO Ken L. Bishop announced to 289 attendees from 48 State Boards at NASBA's 105th Annual Business Meeting, held in Orlando, FL, on October 29, 2012. If a Board does not have the resources to call in an expert witness, NASBA will pay for one to assist the Board, he announced. The association's focus is clearly on serving the State Boards, President Bishop said as he reported on the many activities that have occurred since he took NASBA's helm on January 3, 2012.

Mr. Bishop noted with particular pride that mobility legislation has been passed throughout the continental United States, with the District of Columbia and California being the most recent states to do so. He said efforts are now being focused on having Hawaii pass mobility legislation as well.

NASBA services continue to grow, Mr. Bishop reported. The CPETracking system is going to be providing automatic audits of CPE for the State Boards. A NASBA investigator training course is coming on line that will ultimately lead to investigator certification. Also a repository of expert witnesses has been created. The international administration of the Uniform CPA Examination is doing well and additional cautious, slow growth is planned. Testing sites are operating in the Middle East and Japan and a country in Europe is under consideration. He pointed out NASBA has doubled profits from continuing operations over the last year.

Two new staff positions were created: Vice President – State Relations Dan Dustin has visited 15 State Boards since July 1. Director of Legislative and Governmental Affairs John Johnson is helping State Boards monitor bills introduced in their states, Mr. Bishop reported. To more closely involve the member boards in NASBA's public statements, the eight Regional Directors have



Left to right: AICPA President Barry Melancon, AICPA Chair Richard Caturano, NASBA Chair Gaylen Hansen and NASBA President Ken Bishop

become part of a new vetting process for NASBA responses to exposure drafts.

Two issues that NASBA will be considering with the American Institute of CPAs are firm mobility and the definition of “attest” in the Uniform Accountancy Act. President Bishop explained, “Firm mobility actually began being mentioned six years ago when CPA mobility was first discussed. At that point we were not ready to consider it, but we promised states at that time that we would revisit the concept. Six states already allow it. We are going to focus on firm mobility and consider if there are any risks associated with it. There will be discussions going on.”

At the NASBA/AICPA leadership summit meeting in August, the need for a broadened definition of “attest” in the Uniform Accountancy Act was considered. “Leadership of both organizations support moving the SSAEs under the definition of ‘attest.’ But there are several things we have to look into and we are exploring the possible ramifications of such a change,” President Bishop stated. ♦

---

## Ferguson Sees Regulators Coming Together

The Public Company Accounting Oversight Board now has agreements with 14 foreign regulators to share firm inspection information and has conducted 338 inspections in 38 different countries, PCAOB member Lewis H. Ferguson told the NASBA Annual Meeting. “We believe cooperating with international regulators is terrifically important to regulation of auditors and audit quality,” he stated. “We find the only effective way to deal with a global network is to show the regulators are coming together.” There are difficult data protection and confidentiality issues involved, but these are being worked on through the International Forum of Independent Audit Regulators, Mr. Ferguson said.

As Chinese regulators will not allow any foreign inspectors to conduct reviews on Chinese soil, the PCAOB has been meeting with delegations from China to permit observations of the Chinese doing their own firm inspections. The next such meeting

is scheduled for November. GE, GM and IBM all have huge operations in China, he noted, which leads to U.S. investor concern about the quality of work being done in that country. Ultimately if the Chinese do not respond to the SEC's and PCAOB's information support demands, as required under IOSCO, they will not be allowed in the U.S. capital markets, Mr. Ferguson warned.

The PCAOB shares information with 32 State Boards of Accountancy, Mr. Ferguson reported. To receive the PCAOB's reports the State Board has to agree to comply with the confidentiality provisions set out in the Sarbanes-Oxley Act of 2002. The public portions of the PCAOB's reports are sent to all Boards and all have been invited to sign the confidentiality agreement. Mr. Ferguson said the PCAOB cooperates with State Boards on enforcement and appreciates NASBA's comments. He pointed out that a NASBA representative has served on the PCAOB's Standing Advisory Group since its inception. ♦

## Miller Underscores Boards' Authority

As he called for change in all areas of the accounting profession, Professor Paul Miller encouraged State Boards to take action. Addressing NASBA's 105th Annual Meeting, held October 29-31, 2012 in Orlando, Dr. Miller told the State Boards: "I urge you to exercise your authority. I think many do not understand how important you are. It is your duty to define what is suitable behavior and to take appropriate action when it does not occur."

Dr. Miller, who co-authors a regular column in *Accounting Today* and is a professor of accounting at the University of Colorado, said he is astounded that so few people in the profession understand that: "It is politics that shape how reporting standards are produced and enforced." He sees accounting standards as officially supported minimums, and he contends that most accountants do not treat them as a floor, but as a maximum. "Minimum reporting has consequences: It leads to maximum risk, requiring maximum cost of capital."

As for the goal of establishing a single high quality set of standards for financial reporting, Dr. Miller said, "It would be great if we achieve comparability – but reality is different from that. I love the vision – but it won't work in practice." The SEC's lack of movement to International Financial Reporting Standards was because: "The real issue the SEC had to debate was the choice of whether the FASB or the IASB will do a better job of setting standards for public companies. Which system can do a better job in advancing American interests – and that goes well beyond accountants." ♦



Paul Miller tells State Boards to exercise their authority.

## Forum Hears About Sustainability

The significance of sustainability reporting that goes beyond standard financial reporting was described by speakers at the NASBA International Forum October 31 - November 1. Boise Vice President Samuel Cotterell discussed the importance of telling his paper company's investors and staff about the environmentally-conscious activities regularly undertaken by Boise. Then Mike Wallace, Director of Global Reporting Initiatives, described the efforts being made to standardize sustainability reporting around the world. Finally, Laurie Tish, Chair of the NASBA Global Strategies Committee, described the work her firm, Moss Adams,

LLP, does in this area.

"Why do we, as regulators, care about sustainability reporting?" Ms. Tish, NASBA Director-at-Large, asked the Forum's attendees. "Because CPAs are in this space. They are issuing attest reports. They are auditing every step of the way. It is an area posed for fast growth. This will be a significant practice area for the large firms."

Ms. Tish pointed out there are no agreed upon criteria nor standards for sustainability reporting. "We often see a lack of robust control systems. Misrepresentations and inaccuracies are common." ♦

## Melancon Says Change 'Attest' Now

How will State Boards answer complaints about services which are performed by CPA firms but are being performed by others over whom the Board has no authority? That question was posed by AICPA President Barry C. Melancon to the NASBA Annual Meeting in Orlando.

"I think we have to imagine what the profession will be doing and what is the right regulatory balance," Mr. Melancon said. Attestation is evolving very dramatically, he stated, with CPAs being asked to look at the broader footprint of companies. Individual judgment will be involved, but the use of technology is going to change what the audit process will look like. The definition of "attest" in the Uniform Accountancy Act has a bias toward financial information, while other business information is becoming increasingly important, he explained.

"If we want to redefine 'attest,' the time is today. 'Now' is a relatively short period of time. We can't take forever to make the decision. This is real world, what is happening in the marketplace. What is emerging has implications on how we best protect the public interest," President Melancon said. "In the context of a changing world, we have to look hard at the definition of 'attest'



Barry Melancon describes how technology is changing the audit process and other CPA services.

and we think it should encompass the footprint of financial and business information."

Careful consideration needs to be given as to whether and, if so, how to limit the restrictions of practice to subject matter areas for which CPA competencies best apply and public interest protection is most needed, he advised. President Melancon cautioned that services should be restricted in such a way that mobility objectives are not compromised.

"The world we live in is very complex, to regulate and work in, and the opportunities and risks are great," Mr. Melancon observed. "Throughout the ranks of our profession people want to do the right thing, want to serve the public. It is important to evolve a framework in which people can continue to do the right thing. You cannot find a better group of ethical people than the 450,000 CPAs." ♦

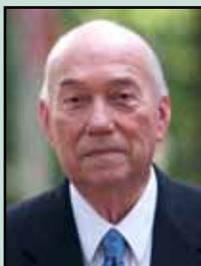
## Awards to Weatherwax, Brooks and Taylor

Robert N. Brooks (NC), Charles W. Taylor, CPA, Ph.D. (MS) and Michael D. Weatherwax, CPA (CO) were presented NASBA awards at the 2012 Annual Business Meeting in recognition of their outstanding accomplishments.

Mr. Brooks was awarded the Lorraine P. Sachs Standard of Excellence Award for his service as the executive director of the North Carolina State Board of CPA Examiners, since 1986, and his active involvement in many NASBA committees, ranging from the Search Committee for President to the Uniform Accountancy Act Committee.

Dr. Taylor, a professor of accounting at the University of Mississippi who served on the Mississippi State Board of Public Accountancy for 16 years, was given the NASBA Distinguished Service Award. He chaired many NASBA committees, including the Examination Review Board, Reciprocity Committee and Communications Task Force.

Mr. Weatherwax, NASBA Chair 2004-2005, was the 2012 recipient of the William H. Van Rensselaer Public Service Award, as presented by NASBA Past Chair Michael T. Daggett. The award recognizes individuals who have earned recognition



Charles W. Taylor



From left to right: Robert N. Brooks and Michael D. Weatherwax receive awards at Annual Business Meeting.

through their contributions in the development of a new program or improvement of a current program for Boards of Accountancy, or who influenced the passage of rules or statutes to improve accountancy regulations and laws. Having served eight years on the Colorado State Board of Accountancy, Mr. Weatherwax was a forceful chair of several NASBA committees including the Uniform Accountancy Act Committee, the Continuing Professional Education Advisory Committee and the Litigation Response Committee. ♦

## ICAS Colella Advises Capture the Heart

People coming into the accounting profession are learning differently and communicating differently than their predecessors, Anton Colella, Chief Executive of the Institute of Chartered Accountants of Scotland told NASBA's Fifth International Conference, which commenced on the third day of the Annual Meeting in Orlando.

"People do not want to be auditors. They want to get out of audit as fast as possible. I think this is one of the biggest challenges we face," he observed. He also pointed out that at the same time investors are asking for more information in financial reports, the average attention span of people is worsening.

Mr. Colella, who also is chair of the Global Accounting

Alliance, which represents 800,000 accountants, said that while he believes global accounting standards are inevitable, he does not believe there will be homogenization of the profession. "I believe strongly in national institutes. They are part of the heart and soul of the profession." Mr. Colella believes more needs to be done to ensure lifelong devotion to the profession. He advocates having new accountants making a pledge to the profession that keeps it in the front of their mind and affects their behavior.

"I believe as regulators and institutes we need to find a way of capturing the hearts and souls of the young ones," Mr. Colella said. The ICAS has instituted an oath that all CAs stand up and say in solidarity when a new group of CAs qualify. ♦

## Barth Says AAA Aims to be Thought Leaders

Educators are constantly trying to stay current with what is on the horizon, Mary E. Barth, president-elect of the American Accounting Association, told the NASBA Annual Meeting. To accomplish that the AAA is setting up task forces to consider what educators should be working on in teaching, research and service. "The AAA's vision is to be thought leaders in the accounting profession," Professor Barth stated.

By 2020 the students will have been using technology since they were toddlers, Dr. Barth noted. The rapid explosion of

technology will impact not only the content of education, but also the way in which its delivery is handled. For example, Stanford University, where Dr. Barth is a professor of accounting, has produced three on-line free courses that went to 160,000 students in 150 countries. At this point these MOOC (massive open on-line courses) are all experimental.

The AAA's Annual Meeting in 2014 will be focused on "Global Perspectives and Opportunities," Dr. Barth said. "The thought of going global is daunting to many. I teach GAAP and IFRS." ♦

## Your Time is Now!

“Vision is the art of seeing what is invisible to others,” according to author Jonathan Swift. It is a thought to inspire us all. I'd like to share with you some thoughts on what my vision is for this year, so that together we can move NASBA forward through leadership, engagement and service.

The best recent example of leadership involves private company reporting standards. For many years the accounting profession has had a heated debate over about private company Generally Accepted Accounting Principles, the public company vs. private company argument of whether financial reporting should be the same. In 2010, AICPA, FAF and NASBA formed a Blue Ribbon Panel including leaders like Billy Atkinson to finally settle the issue. Hearings were held around the country to obtain input from stakeholders. It boiled down to two basic views: We need to start all over again because the system is broken. Or, we need to fix the system we have if it is broken. NASBA's view was the latter, and what emerged was “the minority view.” But that view ultimately prevailed. The leadership that was displayed here was tremendous. Kudos goes to Billy for standing up for what Boards of Accountancy and NASBA believe! Each State Board member is a leader. The important point is that you, as a leader, have the right – and voice – to speak out, as you were chosen to do so by your Governor.

Mobility legislation, which facilitates cross-border professional practice, is a great success. It was accomplished through engagement: NASBA, Boards of Accountancy, AICPA, state societies and CPA firms coming together and being engaged in the campaign. Another great idea, the National CPE Sponsor Registry, is 40 years old. We're still working on the Accountancy Licensee Database with 38 states participating and 14 more Boards getting ready to implement it. This is not a database just to assist regulators, but to provide public protection. We need to work on this and bring it to conclusion with coverage of all jurisdictions.

Each of us has to make choices about how we use our time, and use it for what we are passionate about. During my career I have been passionate about ethics and international standards. I challenge you to become engaged and focused on the issues you are passionate about.

I have been given the opportunity to serve and share. Shortly after having been appointed to the Colorado Board in 2002, I went to my first NASBA Annual Meeting and I started forging relationships there. Then I went to the June 2003 Western Regional Meeting and had a chance to speak with Central Regional Director Kathy Smith. In August 2003 a call came from Chair Michael Conaway: Would I be willing to serve as NASBA's Mountain Regional Director? My chances to serve multiplied: I have served on the U.S. Treasury Department's Advisory Committee on the Auditing Profession, the advisory committees of the Public Company Accounting Oversight Board and IFAC, and the AICPA Professional Ethics Executive Committee. I have also been a panelist on the SEC's roundtable on International Financial Reporting Standards and, most recently, on the PCAOB's roundtable on auditor independence.

You don't know when or from whom the call to serve is going to come, but if it happened to me, it can happen to you. If I had never stepped forward to become active in NASBA, these other activities to serve would not have presented themselves. For all of us, the window of time to serve is narrow. This is your time. It is the time for you to step forward to lead, become engaged, and serve.

The question I would pose to you is: What is your vision? That is what we will talk about throughout this year.



Gaylen R. Hansen, CPA  
NASBA Chair 2012-2013

A handwritten signature in black ink that reads "Gaylen R. Hansen". The signature is written in a cursive style.

— Gaylen R. Hansen, CPA  
Chair 2012-2013

## Reports on OK, GA and WY Legislation

NASBA Director of Legislative and Governmental Affairs John Johnson led an Annual Meeting panel discussing legislative issues that three boards had faced during the past year and a measurement tool that the State Board Relevance and Effectiveness Committee is designing.

Carlos Johnson (OK) presented a summary of the work of a Governor-appointed task force that he chaired in Oklahoma, aimed at consolidating boards. Instead, the task force recommended that professional licensing and enforcement issues continue to be managed by existing licensing boards and that the state use a common business registration and licensing system administered by the Office of State Finance.

In Georgia, Secretary of State Brian Kemp had proposed creation of the Georgia Board of Licensing and Regulation (GBLR), composed only of consumer members. The GBLR would hear appeals made by the Director of Professional Licensing and review for approval rules recommended by the 43 professional licensing boards, which would all be converted to policy boards. Wanda W. Goodson, a member of the Georgia Board explained that the plan would have no skilled professionals on the GBLR, the authority of the licensing boards would be stripped, and no time would be saved in processing licenses. That bill was withdrawn, but a new proposal is being worked on that would have all complaints going to the Secretary of State's office and the professional licensing boards recommending 10 members to act as "subject matter experts," who would resolve the complaints. Ms. Goodson said, although the idea of the "super board" has been abandoned, the proposal that is being considered adds a new level



Left to right: Ms. Goodson, Ms. Ivey, Mr. Glover and Mr. Johnson.

of bureaucracy that couldn't be cost effective.

Wyoming had drafted legislation inspired by a federal report aimed at ensuring professional licensing procedures do not hinder military families, but it was written in such a way that it would have allowed CPA licensure with only military experience. Wyoming Board Executive Director Pamela Ivey thanked NASBA President Ken Bishop and Vice President Dan Dustin for their help in putting together resources that convinced the state's legislators that the bill needed more work. The redrafted language "looks good," Ms. Ivey said and it is anticipated the modified bill will be introduced in January.

To help State Boards have documentation of their effectiveness, the Committee on State Board Effectiveness and Relevance has been working on establishing metrics that show what the Board has accomplished. Committee Chair Bucky Glover explained: "We will provide an annual benchmarking tool for Boards to use. We would like all Boards to participate. It will be a tool, not to evaluate Boards, but to assist the Boards in getting better. The Committee hopes the Boards will consider using this tool to demonstrate how they can be better." ♦

---

## NASBA BOD Expands Mission Statement (Continued from Page 1)

(chair), Gaylen Hansen (CO) (vice chair), Coalter Baker (TX), Ken Bishop, Michael Bryant, Donny Burkett (SC), Maria Caldwell (FL), Colleen Conrad, Dan Dustin, Tracy Harding (ME), Nicole Kasin (SD), Wade Jewell (VA), Theodore Long (OH), Douglas Skiles (NE) and E. Kent Smoll (KS). "They all contributed," Mr. Harris observed. President Ken L. Bishop reported the staff directors will be studying the new plan at their meeting on December 12-13 to ensure their ongoing operations are aligned with the listed strategies.

John Johnson, NASBA Director of Legislative and Governmental Affairs, reported to the Board on his work to develop legislative strategies to be useful for all State Boards. This begins with timely notification to the Boards of upcoming legislation, Mr. Johnson explained, and to accomplish this NASBA has acquired CQ Roll Call Legislative Tracking software that will allow him to monitor legislative activity for the Boards. He will also be working to establish key person contacts with members of the U. S. Congress, as well as reaching out to the 64 CPAs currently in state legislatures. NASBA will be participating in conferences such as the National Conference of State Legislatures. "Our goal is to be proactive, not reactive," Mr. Johnson stated. "We want to give

Boards someone besides the state society that they can rely on."

The communications with the State Boards being done by Mr. Johnson and by Vice President – State Board Relations Dan Dustin were praised by Committee on Relations with Member Boards Chair Telford Lodden (IA). He reported they were interacting well with the work of the Regional Directors. The vetting process for NASBA responses to exposure drafts and other public documents has been called into practice three times since it was inaugurated earlier this year, Mr. Lodden said. Most recently, the Regional Directors were called on to review a letter sent to the International Accounting and Auditing Standards Board on improving the auditor's report (the letter can be viewed on [www.nasba.org](http://www.nasba.org)).

NASBA Board members were told the Enforcement Resource Guide had been launched on October 17, 2012 as an aid to State Board executive directors. NASBA Director-at-Large Harry O. Parsons (NV), chair of the NASBA Enforcement Resource Committee, said the Guide includes an investigator portal through which Boards can find expert investigators. NASBA will also be offering investigator training and hopes to create an investigator certification program, Mr. Parsons announced. ♦

## A Glimpse of NASBA's 105th Annual Meeting



NASBA meeting attendees ask questions.



Annual Meeting and International Forum attendees enjoy Anton Colella's comments.



Ken Bishop reviews NASBA's activities this year during Annual Business Meeting.



ICAS Executive Anton Colella calls for an oath.



Lewis Ferguson stresses the importance of cooperating with international regulators.



Registration goes smoothly.



Outgoing Chair Mark Harris congratulates new Chair Gaylen Hansen as he receives the gavel.



NASBA meeting attendees exchange views on speaker's remarks.



Going off BOD (l to r): Walter Davenport, Pamela Hill and Michael Daggett.

## 2012-2013 NASBA Committee Chairs

2012-2013 Committee/Task Force Name	Chair	Phone	Email
Accountancy Licensee Database	Laurie J. Tish	206-302-6466	Laurie.tish@mossadams.com
Administration and Finance	E. Kent Smoll	620-225-6100	ksmoll@smollbanning.com
Audit	Kim Tredinnick	608-240-2318	kim.tredinnick@bakertilly.com
Awards	Michael T. Daggett	602-944-9111	mdaggettcpa@gmail.com
Board Effectiveness and Legislative Support	Donald H. Burkett	803-794-3712	donnyb@burkettcpas.com
Bylaws	Jimmy E. Burkes	601-326-7118	jburkes@hrbccpa.com
CBT Examination Administration	Douglas W. Skiles	308-345-5100	dskiles@msl-cpa.com
Communications	Jefferson Chickering	603-620-1961	jeffchickering@msn.com
Compliance Assurance	Janice L. Gray	405-360-5533	janiceg@cpagray.com
CPA Examination Review Board	Nicholas J. Mastracchio	518-399-3643	mast@nycap.rr.com
CPE	Bucky Glover	704-283-8189	bglover@gotopotter.com
Education	Karen Forrest Turner	970-351-1216	karen.turner@unco.edu
Enforcement Resource	Harry O. Parsons	775-328-1040	hparsons@pangborncpa.com
Ethics and Strategic Issues	Raymond N. Johnson	503-913-5182	johnsonr@pdx.edu
Executive Directors	Nicole Kasin	605-367-5770	nicole.kasin@state.sd.us
Global Strategies	Theodore W. Long	216-283-6863	ted.long@roadrunner.com
International Qualifications Appraisal Board	Ted Lodden	515-223-7300	tal@brookslodden.com
Nominating	Mark P. Harris	337-235-2002	mphcpa@bellsouth.net
Past Chair Advisory Council	Mark P. Harris	337-235-2002	mphcpa@bellsouth.net
Regulatory Response	Richard Isserman	212-873-1085	nyutick@verizon.net
Relations with Member Boards	Jefferson Chickering	603-620-1961	jeffchickering@msn.com
Uniform Accountancy Act	Kenneth R. Odom	334-222-4101	kodom@ro-cpa.com

*For handouts, videos and photos from the Annual Meeting, go to [www.nasba.org](http://www.nasba.org).*