

2013 NASBA New Board Member Orientation

Agenda

Wednesday, June 5 – New Orleans & Wednesday, June 26 – Chicago

- 8:00 – 9:00 a.m. New Board Member Orientation Breakfast
- 9:00 a.m. Welcome and Introductions
Janice Gray – West
Jeff Chickering – East
- 9:20 a.m. NASBA's Mission and Voice
Gaylen Hansen – West and East
Ken Bishop
- 9:40 a.m. NASBA's Programs and Services
Colleen Conrad – West and East
- 10:20 a.m. The Strategic Plan
Ed Barnicott – West and East
- 10:40 BREAK
- 11:00 a.m. "Not Quite Masterpiece Theatre"
Noel Allen and Regional Directors
- NOON LUNCH with your Regional Director (also in East with CPT Students)
- 1:00 p.m. Who Are the Key Players?
Janice Gray and Doug Skiles – West
Bucky Glover and Jimmy Burkes – East
- 1:30 p.m. Getting the Word Out About Your Board
Don Aubrey and Karen Turner – West
Jeff Chickering and Kim Tredinnick – East
- 2:00 p.m. How NASBA Communicates
Louise Dratler Haberman – West and East
Thomas Kenny
- 2:20 p.m. Final Opportunity for Questions
- 3:00 p.m. Adjournment

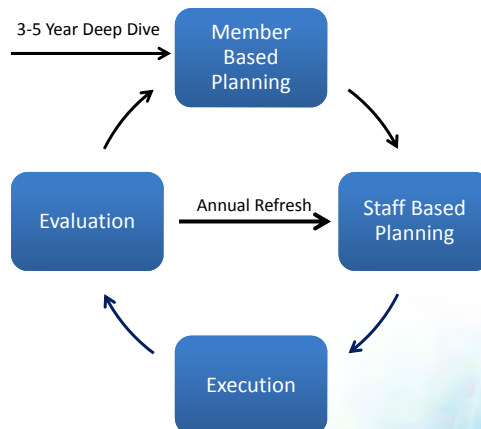
NASBA

Mission Driven •
Member Focused

Strategic Planning *Getting from the Plan to the Practical*

NASBA New Board Member Orientation
June, 2013
Chicago / New Orleans

NASBA Strategic Planning Cycle



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Member Based Planning

- 14 Person Team
- 4 Board of Directors members
- 4 State Board members
- 2 Executive Directors
- 4 NASBA Staff

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Member Based Planning

- 2 Planning Workshops
- Interactive editing over 4 months
- Final Strategic Plan presented at the October BOD meeting
- Plan sets Mission, Vision, Values & Objectives for the next 3-5 years
- Adopted by BOD

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Member Based Planning



Our Objectives

- Operational Excellence
- Enforcement
- Legislative & Regulatory Support
- Support State Sovereignty
- Relationships
- Education & Training
- Ethics
- Technology Support

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Staff Based Planning

- Each organizational unit develops its own plan
- Output is:
 - Overview – What the BU does
 - Mission – Specific to the BU but related back to the NASBA mission
 - Vision – What the BU wants to be in 3-5 years
 - Objectives – High level goals aligned with the member defined objectives (3-5 years)
 - Goals – Specific, measurable, attainable, relevant, timely (SMART) goals to be achieved in FY 2014.

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Staff Based Planning

The Mission Test

Everything we do must pass the mission test: *Does it enhance the effectiveness and/or advance the common interests of the Boards of Accountancy?*

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Staff Based Planning

- Individual business unit plans are approved and prioritized by management
- Staff develops and executes work plans
- Staff evaluations are tied to achieving annual goals

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Staff Based Planning

Key benefits:

- Staff ***taking ownership*** and ***becoming engaged*** in the process
- Staff gaining a sense of ***“how what I do contributes”*** to fulfilling NASBA’s mission

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Staff Based Planning

Outcomes:

- 19 Business Units
- 49 Staff members directly accountable
- 89 Strategic Objectives
- 181 Goals

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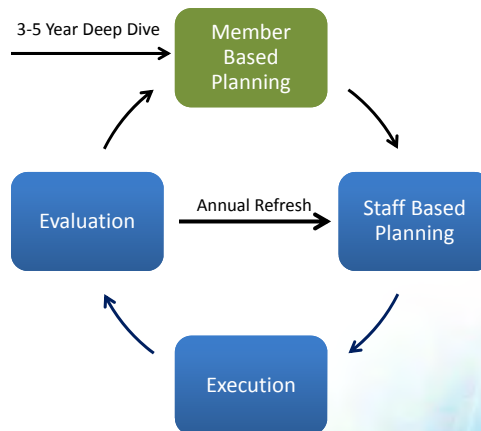
Staff Based Planning

Outcomes: 2012 Strategic Objectives Support

Relationships	22
Support State Sovereignty	1
Leg. & Reg. Support	16
Education & Training	15
Operational Excellence	109
Ethics	2
Enforcement	13
Technology Support	3
	<u>181</u>



NASBA Strategic Planning Cycle



Comments & Questions
Ed Barnicott
VP, Strategic Planning & Program Management
ebarnicott@nasba.org
615-880-4204

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Who Are the Key Players

Doug Skiles and Janice Gray

2013 Western Regional

Jimmy Burkes and Bucky Glover

2013 Eastern Regional

In The Beginning....

- *“Resolved, that the New Jersey Board of Public Accountants invite the Examiners appointed by the Regents of the University of New York, the Examiners appointed by the University of Illinois; and the members of all State Boards of Public Accountants, to meet at the Marlborough-Blenheim Hotel at Atlantic City, N.J. in October 1908, to confer in regard to matters of mutual interest.”*

Who cares about what the Board of Accountancy does?

- Public relying on financial information prepared by licensees
- Candidates
- Educators
- Licensed Professionals
- International professionals and regulators
- Others?



Speaking for the Public

- Federal Agencies
 - USTrade Representative
 - HUD
 - SEC
- Consumer groups
 - Center for Public Interest Law (California)
 - Accountants for the Public Interest



- Business Groups
 - US Chamber of Commerce
 - FEI
- Investor Groups
 - CALPERS
 - Unions
- Elected officials
 - Governors
 - Legislators

Others?

Speaking from the Campuses

- American Accounting Association (AAA)
- Association of Collegiate Business Schools and Programs (ACSBP)
- Association to Advance Collegiate Schools of Business (AACSB)



- Council for Higher Education Accreditation (CHEA)
- Beta Alpha Psi
- **Others?**

Speaking for the Profession

- American Institute of CPAs
- State CPA Societies
- National Society of Accountants (NSA)
- International Federation of Accountants (IFAC)
- Association of Government Accountants
- Association of Hispanic CPAs
- The Accountants Coalition (TAC)



- National Society of CPA Practitioners (NCPAP)
- National Association of Black Accountants (NABA)
- American Society of Women Accountants (ASWA)
- Institute of Management Accountants
- Financial Management Association International
- Etc.

Ironing Out Differences

- Legislation is more likely to be passed if stakeholders can work out their differences before the legislation is introduced.
 - Mobility Legislation – Successful when State Board and professional groups are in agreement
 - Education Legislation – Successful when State Board, profession and educators are in agreement (120/150 hour debate)

Can your Board lobby?

- Many Boards are prohibited from lobbying, or hiring a lobbyist – but they can “educate” legislators or serve as “resources” for legislators. What can your Board do to influence legislation?
- Can your Board establish rules without legislative approval?

NASBA Responses



- NASBA representatives attend and offer written/oral testimony at federal and state hearings in support of State Boards of Accountancy, and at professional conferences. President Ken Bishop has testified for Boards. Vice President Dan Dustin has written legislation for Boards and Director of Legislative and Governmental Affairs John Johnson has advised Boards on working with legislators. Have a hearing coming up and you want NASBA there? Contact John Johnson at jjohnson@nasba.org (615-880-4232). We also have Committees working to give voice to the Boards' concerns:



- NASBA Board Effectiveness and Legislative Support Committee
- NASBA Ethics and Strategic Professional Issues Committee
 - Monitors and evaluates the issues of AICPA's PEEC.
- NASBA Regulatory Response Committee
 - Responds to exposure drafts on standards, policies, etc., that could impact state regulation of the accounting profession.

Headline events

- “Never trust a reporter with a nice smile.”
 - -- William Rauch
- “Bad news travels fast. Good news takes the scenic route.”
 - -- Doug Larson
- “A lie can travel half way around the world while the truth is just putting on its shoes.”
 - -- Mark Twain

“All I know is what I read in the papers.”

-- Will Rogers



Trusted
Resource for Regulation and Professional Services.

Getting the Word Out About Your Board

Don Aubrey and Karen Turner – West
Jeff Chickering and Kim Tredinnick - East

NASBA
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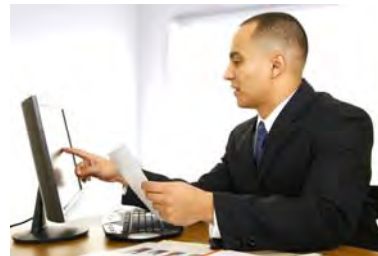
Why Increase Board Outreach?

- Public Awareness of Complaint Procedure
- Understanding of Role of Regulator
- Lower Call Volumes
- Share Relevant Information to the Profession (NASBA, AICPA)
- Better Customer Service
 - Enhance Board's Image



WHAT Are We Doing? Is it Enough?

- Electronic vs. Print
- Meetings on Campus
- Meetings with Others
- Newsletter or PSAs
- Annual Report
- Brochures
- Press Releases
- Letters to Legislators
- Social Media



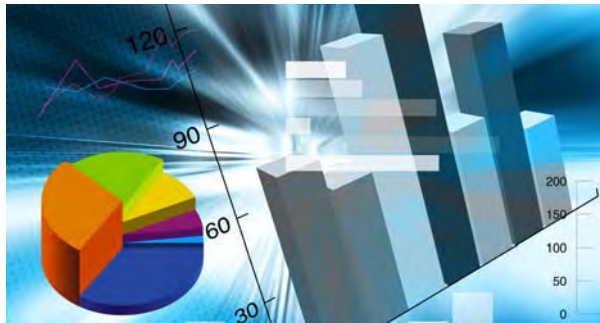
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Resource for Regulation and Professional Services

WE HAVE BEEN ASKING!

- Poll Directly to Boards

This is what we FOUND....



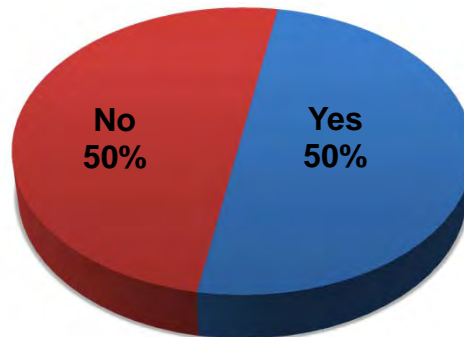
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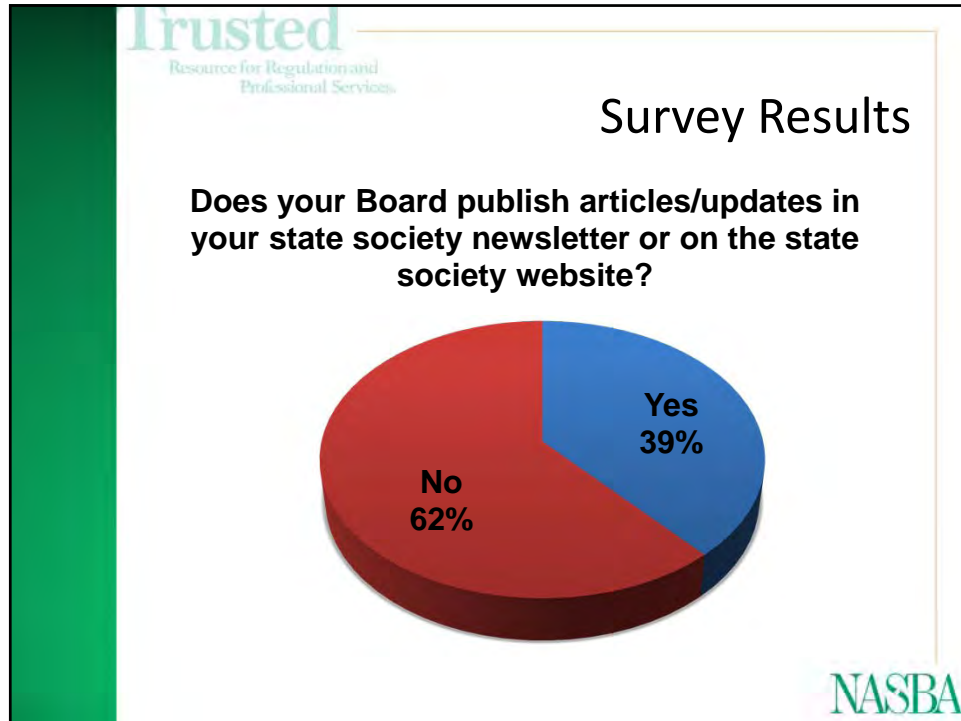
Resource for Regulation and Professional Services

Survey Results

Does your Board publish an annual report?



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Professional Services

Staying Effective

- How well do the Board and Society work together on legislative issues?
- Do the Society and Board EDs meet regularly? Attend the other's meetings?
- What is the nature of participation of Board members at Society meetings and Society members at Board meetings?
- Do the Society and Board work together on Rule changes?

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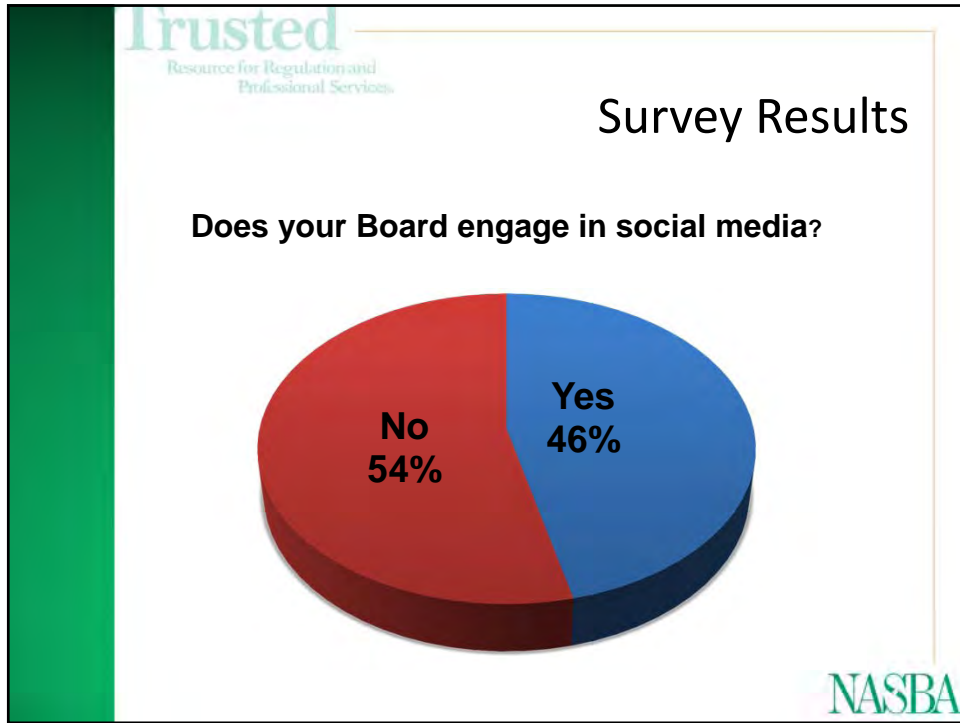
Swearing In

- Does your Board have a swearing in ceremony for new CPAs? South Carolina has one twice a year, North Carolina once a year, others do it too. It's a great way to underscore the Board of Accountancy is awarding the license and has the authority to control that license.

TOP Reasons to Communicate Effectively Using New Tools

- Reach a Different Generation
- Fast and Efficient
- Real-Time Updating
- Low or No Cost
- AWARENESS





The screenshot shows a web browser window displaying the NASBA website. The page title is "The Benefits of Social Media for State Boards". The author is Lisa Heame, Communications Manager at the North Carolina State Board of CPA Examiners, with a post date of May 22, 2012. The article text discusses how social media sites like Twitter, Facebook, and LinkedIn can be used by boards of accountancy to inform candidates and educators about exam changes. A sidebar on the left lists categories like "MEETINGS & EVENTS", "INTERNATIONAL NEWS", and "RESEARCH GRANTS". A "PRODUCTS & SERVICES" section features an "LM" logo. A "MEDIA & RESOURCES" section includes social media icons. A "Other Suggested Reading" section lists three related articles. The browser's taskbar at the bottom shows several open windows, including "Microsoft Pow...", "Document1...", and "The Benefits o...".



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Resource for Regulation and Professional Services



Newsletters **Brochures** **Annual Reports** **Videos**

NASBA Assistance

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Questions?

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HOW WE COMMUNICATE

Louise Dratler Haberman – Director, Information & Research
Thomas G. Kenny - Director, Communications

The Communications Team

- Meetings and Conferences – Katie and Gene
- Graphics and Design – Anthony and Katrina
- Video, Audiovisual and Web - Steve
- Communications – Tom and Cassandra
- Information and Research – Louise and Ann
- Document Solution Center – Denny and Matt

Communications Department

- ◎ External Communications Arm of ORD
 - Conferences
 - Committee Meetings
 - Board Meetings
 - Publications
 - Brochures and Promotions
 - Newsletters
 - Press Releases
 - Web site

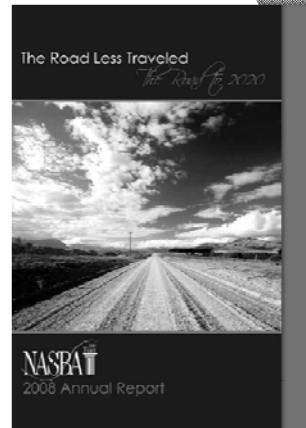
MEETINGS



- ◎ Annual Meeting
- ◎ Regional Meetings
- ◎ National Registry Summit
- ◎ Peer Review
- ◎ Executive Directors Conference
- ◎ Legal Counsel Conference
- ◎ Committee Meetings
- ◎ International Forum
- ◎ Center for the Public Trust
- ◎ Special Conferences (Exam, Education)

PUBLICATIONS

- ⦿ Annual Report
- ⦿ Service Brochures
- ⦿ NASBA Report
- ⦿ Meeting Binders
- ⦿ Newsletters

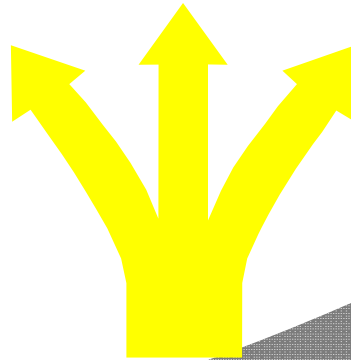


NEWSLETTERS



QUARTERLY MAILING

- Executive summary and all responses to Regional Directors' Focus Questions
- Highlights of Most Recent BOD Meeting
- Approved Minutes of Previous BOD Meeting
- New Focus Questions



NASBA.ORG

- Links to State Boards
- News/Blog/Features
- Events
 - Videos & Materials
- Services
- Exams
- Newsletters
- Committee reports
- Meeting information
- Bylaws, UAA, other documents



OTHER COMMUNICATIONS

- ◎ Quick Polls
 - Executive Directors seeking prompt answers to administrative questions from other Executive Directors
- ◎ Press Release – Vocus Newswire
- ◎ Social Media
 - Twitter
 - Facebook
 - LinkedIn

SOCIAL MEDIA

- ◎ There so many ways in which to communicate in today's interactive space
- ◎ The New Age of Communicating is here!!



NASBA REACH

- ◎ NASBA handles have strong following:
 - Twitter :: 14,259 Followers
 - Facebook :: 9,222 Likes/Friends
- ◎ Predominately built around
 - CPA Candidate conversation
 - Professionals Discussions - overall brand
- ◎ International following
- ◎ Board and Professionals
 - Financial Professionals Forum
 - LinkedIn

FOLLOW US...

Overall Brand and CPA Exam Candidate Information

- Facebook - /NASBA
- Twitter - @NASBA
- Flickr – /NASBA100
- YouTube - /NASBA
- LinkedIn - /NASBA

Products and Services, CPA and Financial Professionals

- ◎ Facebook – /NASBA Talks
- ◎ Twitter - @NASBA_Talks
- ◎ LinkedIn
 - NASBA Financial Professionals Forum
 - NASBA Learning Provider Forum

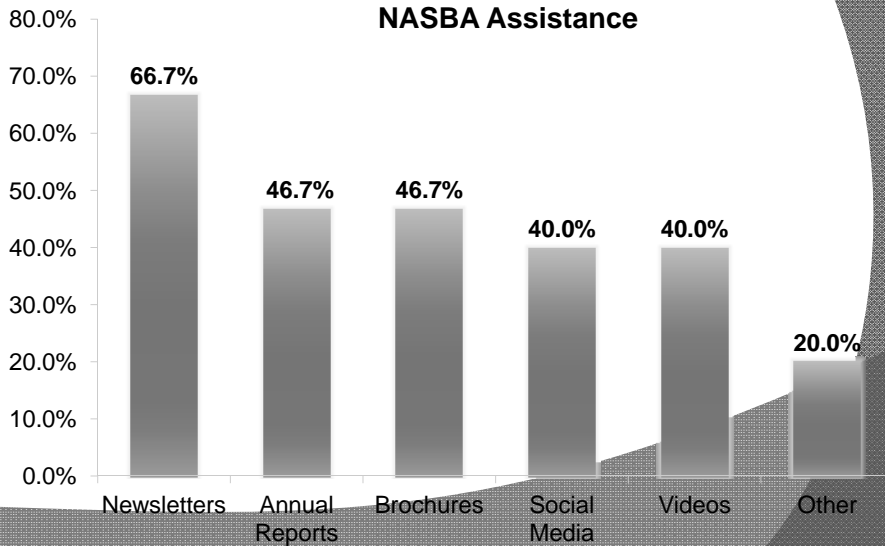


OFFERING
COMPLIMENTARY SERVICES
TO THE STATE BOARDS

State Board Communications
and Outreach Services

- ◎ Newsletters
- ◎ Brochures
- ◎ Annual Reports
- ◎ Videos

SURVEY RESULTS



NEWSLETTERS

Kentucky Board of Accountancy E-NEWSLETTER

In This Issue

- CHANGES IN THE LICENSE RENEWAL PROCESS BEGINNING 2012 1
- CHANGES IN THE PEER REVIEW PROCESS 2
- CPA SMALL PRACTICE DROPS 2
- BOARD MEMBERS 2
- STAFF MEMBERS 2
- STATE CPA BOARD EFFICIENCY 3
- DISCIPLINARY ACTIONS 4
- ALL OF THE FOLLOWING COUNT ARE CPA AUDIT VIOLATIONS 6

CHANGES IN THE LICENSE RENEWAL PROCESS BEGINNING 2012

NOTE: As a result of a bill that passed during the 2011 legislative session the following changes will be implemented for the licensing of CPAs from 2012:

1. The expiration date of all licenses for CPAs expires required to renew the year in August a instead of July 31.
2. Upon completion of the license renewal process a CPA firm will receive a new year license, and
3. The cost of this license will remain at \$600.

All firm licenses will be able to be renewed and paid for by using an online process based on the Board website. By implementing this process all firm licenses will be renewed every two years. The Board will also adopt this procedure as a result of facilitating the online license renewal process for CPAs to apply.

EXPIRE THE SAME: In cases an individual license assigned to an exam member will not expire until August 31st as opposed to July 31st. After August 31st a CPA will have a new license instead of the current six month term period, through August 31st, to ensure an expired license. Thanks for this license renewal will be done.

After August 31st a CPA must sit for the recertification process to renew their license. This means the CPA will pay a \$600 fee and must submit proof of having completed the hours of CPE, an of which must have been in accounting or auditing, software, or the hours of CPE, an of which must have been in accounting or auditing courses. The amount of CPE hours required to renew will be based upon the number of hours required at the time the license expired or was voluntarily surrendered.

Please remember the new basis of ethics that must be included as part of the CPE requirement when renewing or reinstating a license.

NOTE: PROXY LICENSES: All sole proprietors will be required to apply for a firm license to obtain firm or initial firm licenses all sole proprietors will complete and submit a form along with a check for tax to register a license. The license will be valid for two years and will be renewed online thereafter. **THIS LICENSE IS IN ADDITION TO THE INDIVIDUAL CPA LICENSE.**

A Member of NASBA

Nevada State Board of Accountancy

Making Nevada a Better Place to Do Business



Winter 2011 Edition



LICENSE RENEWAL TIME

License renewal notifications were emailed to all licensed CPAs and CPA licensees on November 15, 2011. Instructions on how to renew online were included in the email notification.

CPAs and licensees who did not receive their notification by email to that the Board website at www.nvcpa.gov may now receive their license renewal by the deadline date of January 31, 2012.

For more information on how to renew please contact the information desk at 702-261-2000.

SAVE YOURSELF A YEAR!

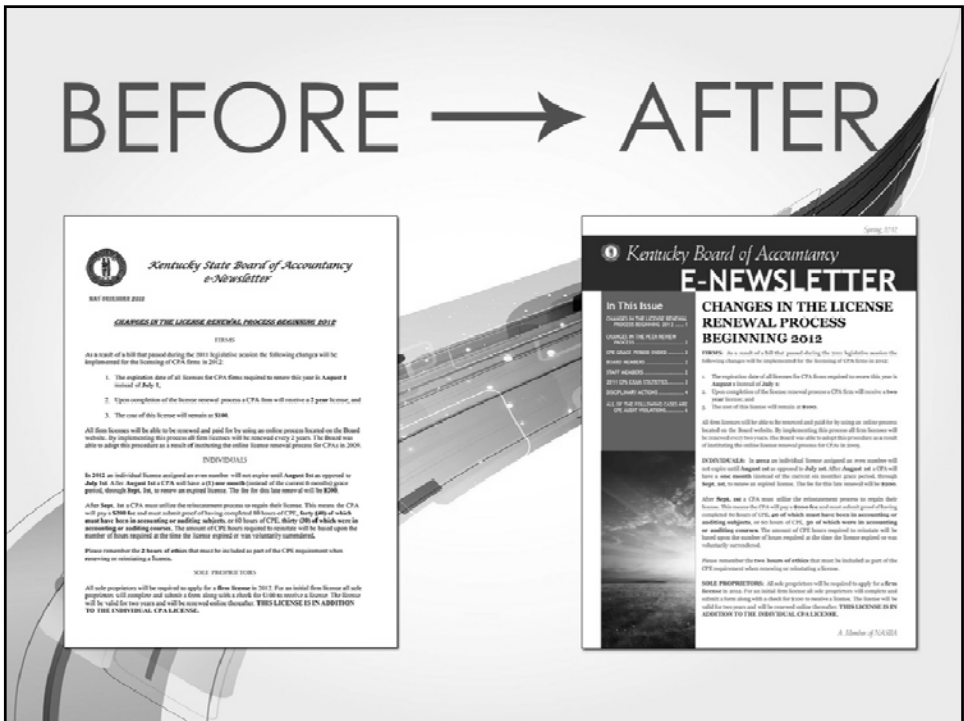
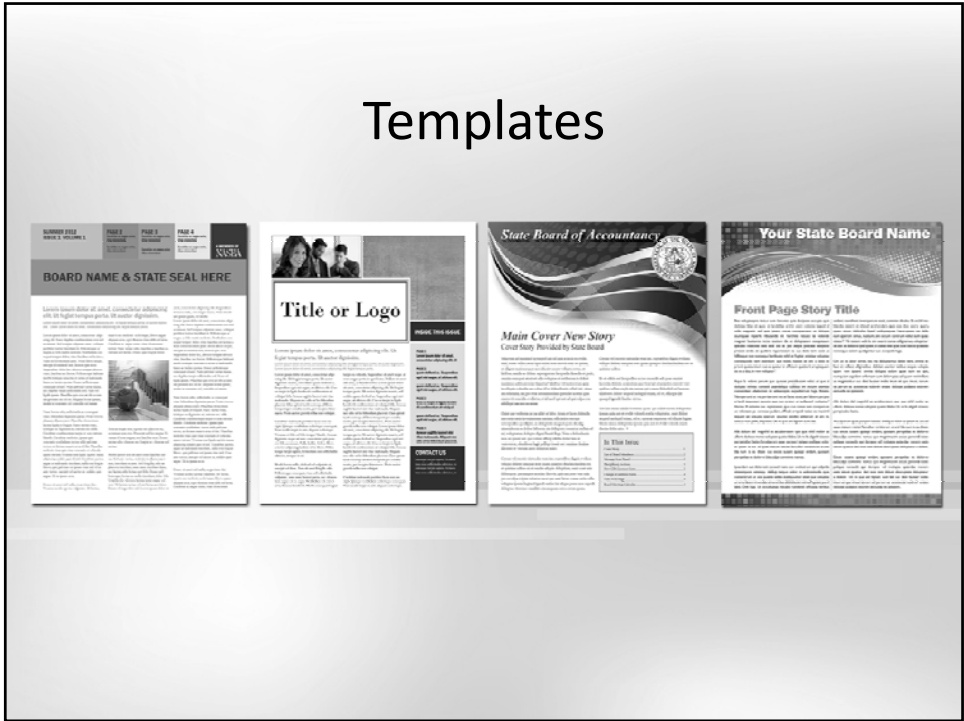
This will be the first year you will have the ability to print your wallet card information. Please print your wallet card information on your computer and mail it to the Board website.

A confirmation receipt of your renewal will be sent to you via email. This will also include our links to the renewal form and wallet card.



In the event you wish to order a plastic wallet card information on your computer, you may do so by contacting the Board website.

Templates







REACH OUT TO US!



- To reach any NASBA staff member just send your message to first initial then last name then @nasba.org
- kbishop@nasba.org
- tkenny@nasba.org
- lhaberman@nasba.org

QUESTIONS



**PUBLIC SESSION AGENDA
BOARD OF ACCOUNTANCY
JUNE 8, 2011
9:00 A.M.
BOARD OFFICE**

I. Administrative Items

- A. Call to Order
- B. Welcome and Introduction of Guests
- C. Approval of Agenda
- D. Approval of May 5, 2010, Board Minutes

II. Legislative & Rule-Making Items

- A. Petition by CPA to Change Administrative Code 8G .0103, .0104, and .0105

III. National Organization Items

IV. State & Local Organization Items

- A. Request from State Association of CPAs for Updated List of Licensed CPAs

V. Executive Session

VI. Request for Declaratory Ruling

VII. Committee Reports

- A. Executive
- B. Professional Standards
- C. Professional Education and Applications
- D. Personnel

VIII. Executive Staff Report

IX. Adjournment

PUBLIC SESSION

President: I would like to call this meeting of the Board of Accountancy to order at 9:20 a.m. I am sorry for the delay, but a good friend is here for a hearing and our discussion ran over a little bit. I would like to welcome our guests. I know Mr. Price with the State Association of CPAs and the gentleman in the first row is my college roommate, George Wilson, CPA. I do not know the other gentlemen present. Would you please introduce yourselves?

Taylor Devlin, CPA: My name is Taylor Devlin and I am a CPA here in town.

President: Mr./Ms. Devlin, what is your purpose for being at the meeting today?

Taylor Devlin, CPA: Mr. President, it is my understanding that Board meetings are open to the public and I just wanted to see how my Board of Accountancy works.

Perry Lewis, Accountant: I am Perry Lewis. I'm an accountant and legislative representative for the State Society of Accountants. My purpose for attending today's meeting is that the Society has heard you are considering rule changes at the meeting today and we might have an interest in these rule changes.

President: Has everyone reviewed the Agenda and are there any additions to the Agenda? Yes, Mr./Ms. Lewis?

Perry Lewis, Accountant: Mr. President, the State Society of Accountants submitted a letter to you at the Board office about a week ago regarding two issues that we hoped would be on this Board Agenda, but I do not see either issue listed.

President: Mr. Martin, did you receive the letter from the Society of Accountants?

Casey Martin, Executive Director of the Board: Yes, sir, Mr. President, I did, but you know our policy for agenda material. If it is not received ten days in advance of the Board meeting, it is not placed on the Agenda unless it is considered a critical matter for the Board. Therefore, I did not place the request on the Agenda.

President: Mr./Ms. Lewis, were you aware of this policy?

Perry Lewis, Accountant: Yes, but I only missed the deadline by a couple of days.

President: Your matter will not be placed on the Agenda. The Agenda is approved as submitted. Has everyone read the minutes of the May 5, 2011, Board meeting?

Board Member Wheeler: Mr. President, I had a big client in last week and I was unable to review the Board package. If you could give me a few minutes to review the minutes, I would appreciate it.

(Wait about one minute while Board Member Wheeler reviews the minutes.)

President: If you are finished reviewing the minutes, Mr./Ms. Wheeler, I will entertain a motion to accept the minutes as presented.

Board Member Goodman: I move we accept the minutes.

Board Member Wheeler: I second.

President: All in favor?

All Board Members: Aye.

President: Motion passed. Has everyone reviewed the financial statements for May, Item I-E?

Board Member Hoover: There is no item I-E on the Agenda, but we do seem to have the financial statements marked Item I-E.

Casey Martin, ED: It appears I left this item off the Agenda, Mr. President.

President: Well, using presidential prerogative, I placed this item on the Agenda. Are there any questions regarding the May financial statements? Seeing there are none, the financial statements for May are accepted as presented. The next item is the request by Robert Proctor, CPA, to change the Administrative Code Rules 8G .0103, .0104, and .0105. Do I have a motion to accept this request for the purpose of discussion?

Board Member Goodman: I move we set Rules .0103, .0104, and .0105 for an October rule-making hearing pursuant to the Administrative Procedure Act.

Board Member Hoover: I second the motion.

President: Any discussion?

Board Member Wheeler: I am not in favor of this motion. Mr. Proctor is proposing these changes for his sole benefit. If these changes are made, his firm is the only firm that will be able to take advantage of the changes.

Board Member Goodman: I think we need to keep personal feelings out of this discussion, Mr./Ms. Wheeler. I would like to move to take this discussion into Executive Session.

Leslie King, Legal Counsel to the Board: Mr. President, that motion is out of order. Requests for rule-making by the public to this Board are public record and cannot be discussed in Executive Session unless the Board needs privileged legal advice.

President: Legal Counsel is correct. We cannot move to Executive Session to discuss this motion, but we can try to keep personal feelings out of the discussion.

Board Member Hoover: I'd like to know why Mr. Proctor is not here in support of his motion.

Board Member Wheeler: Because he can't look you straight in the face and give you an honest answer.

Board Member Goodman: Mr. President, I thought we were going to keep personal feelings out of this discussion.

President: Please, no more discussion of personal feelings in this matter—just the relevant issues.

Board Member Wheeler: There is nothing relevant about this request for rule-making.

President: I am going to defer consideration of this matter until the July Board meeting when Mr. Proctor can be here. Mr. Martin, please make sure Mr. Proctor is told to be here for the July Board meeting to present and speak to his request. There are no national organization items, except remember that the NASBA regional meeting is coming up in a few weeks. Please let Mr. Martin know if you are planning to attend. Now, a quieter issue, Item IV. The State Association of CPAs has requested that we provide them with a register of licensees, at no charge, at least three times a year for membership and CPE purposes.

Board Member Hoover: I see no problem with this as long as it doesn't get out-of-hand and we have to give it to a bunch of groups. Remember, selling mailing labels and registers is a considered an income source for the Board. I make the motion to give the registers to the Association three times a year at no cost.

Board Member Wheeler: I second.

Perry Lewis, Accountant: Mr. President, this was one of the issues on which the Society has written to the Board with regard to receiving a list of licensed CPAs at least three times a year, at no charge, for the same purpose as the Association.

President: Mr./Ms. Lewis, as I stated earlier, those matters are not going to be considered here today. They will be considered at our next Board meeting.

Board Member Hoover: I think we should consider that today, Mr. President. I would like to move to amend my motion to say that the Association and Society should receive free registers.

Board Member Wheeler: I second.

Leslie King, Legal Counsel: The register and mailing labels are public documents and are therefore available to anyone at a reasonable cost for copying. However, you may vote to establish a policy on this issue.

Board Member Goodman: I make a substitute motion that all parties requesting registers and mailing labels be charged according to the rules and no waiver be allowed until the Board has approved a fair and consistent policy.

President: I second that motion and call for the vote. All in favor?

All Board Members: Aye.

President: There does not appear to be a request for a Declaratory Ruling, so I will move to the Committee Reports. The Executive and Personnel Committees have not met and therefore have no report. Mr./Ms. Wheeler, please give the report of the Professional Standards Committee.

Board Member Wheeler: The Professional Standards Committee met and considered the following:

- (A) Closed Case #9403-165 with a Consent Agreement with Herman Smith, CPA
- (B) Signed Litigation Monitoring Order on Case #9405-195
- (C) Closed Case #9404-175 without prejudice against William G. Roberts.

Board Member Hoover: What CPAs are involved in the Notices of Hearing in August? I am not going to be here for that hearing. I'll be on vacation.

Board Member Wheeler: Those cases involve John B. Cole, CPA, and Alice B. Watkins, CPA. Mr. Cole has been accused of....

Leslie King, Legal Counsel: I think that at this point it is inappropriate to discuss the allegations against these CPAs. The Notices of Hearing are included in the public record with the minutes of this meeting, if anyone would like to see them. Mr./Ms. President, I need to leave for a few minutes.

Board Member Wheeler: I move that the report of the Professional Standards Committee be approved.

Board Member Goodman: Second.

President: All in favor?

All Board Members: Aye.

President: Motion passed. Next on the Agenda is the report of the Professional Education and Applications Committee.

Board Member Goodman: The Professional Education and Applications Committee was unable to meet because I was the only member present at the Committee meeting. There were a few applications to be reviewed and they can wait until the next meeting. I would like to discuss the application of Jim C. Black for licensure. Mr. Black has ten years of experience as a corporate banker with one of the State's largest banks. As you know, an absent Board member and Committee member is a Vice-President with this bank. He is very much in favor of the applicant's experience, but the other member and I do not agree with him. However, we don't want to make this Board member mad because he has two years left on the Board and he is well-connected to the Governor. He has been lobbying my other Committee member very hard to change his vote. Since neither showed up at this meeting, I decided to bring it to the Board and take them both out of the process. I move that we deny Jim C. Black's application for licensure.

Board Member Hoover: Second.

President: All in favor?

All Board Members: Aye.

President: Motion passed. There was another applicant, Mr. Calvin Jones, similar to Mr. Black. Mr. Jones is a former public member of the Board and we believe that he understands the rules well enough not to cross the line. I think we can make an exception for him and waive the rules and grant him his license, if there is no objection.

Since there are no objections, we will approve Mr. Jones' application. Mr./Ms. Martin has presented his written executive staff report and we need to proceed to the public hearing that is scheduled to begin in five minutes. If there is no further business before this body, I move that we adjourn.

President: All in favor?

All Board Members: Aye.

President: Motion passed.

QUESTIONS FOR DISCUSSION

- Was parliamentary procedure followed in the Board meeting?
- Did the Board follow its own agenda policy?
- Was administrative procedure followed in the request for rule-making?
- Can the Board waive statutes or rules?
- Was proper etiquette followed in the running of the Board meeting?
- Where should the Executive Session be placed on the Agenda?
- In a Board meeting, should a Board member express his or her personal feelings regarding any individual?
- If a Board member has a personal bias, should he or she remove himself or herself from participating in deciding the issue?
- Do you have rules or laws in your jurisdiction on how Board members can disqualify themselves if they think they are biased in a case?
- How can a respondent in your jurisdiction find out if a Board member is biased?
- What are some of the legal risks to your Board if you treat similar applicants differently as in the case of Mr. Black and Mr. Jones?
- In your jurisdiction, is it a conflict of interest for a Board member to have a personal bias regarding a rule-making request?
- Has, should, or could your Board adopt a specific set of Rules of Parliamentary Procedure (such as Roberts Rules of Order)?
- In your jurisdiction, can you charge some buyers, but not other buyers, a fee for a licensee roster?
- In your jurisdiction, do the statutes and rules allow you to refuse to sell mailing lists to anyone?

**EXECUTIVE SESSION AGENDA
BOARD OF ACCOUNTANCY
JUNE 8, 2011
BOARD OFFICE**

I. Administrative Items

- A. Call to Order
- B. Approval of Agenda
- C. Approval of May 5, 2010, Executive Session Minutes

II. Legislative & Rule-Making Items

III. National Organization Items

IV. State & Local Organization Items

V. Executive Session

VI. Request for Declaratory Ruling

VII. Committee Reports

- A. Request for licensure for applicant who sat for only three parts of the exam.
Law portion was waived by original jurisdiction because of law degree.

VIII. Legal Counsel Report

IX. Adjournment

EXECUTIVE SESSION

President: I would like to call the Executive Session to order. Are there any additions to the Agenda of the Executive Session?

Board Member Goodman: I would like to discuss the request for rule-making by Mr. Proctor.

Art King, Legal Counsel: As I stated in Public Session, this matter cannot be discussed in Executive Session unless the proposed rule is illegal or unconstitutional.

Board Member Goodman: I understand your advice to us regarding this issue, but Mr. President, I would like a vote by the Board members present in this meeting as to whether to discuss this matter regardless of the advice of Legal Counsel.

President: I agree with Legal Counsel that this matter should not be discussed in Executive Session, but majority rules. All in favor?

President and Board Member Hoover: Aye.

Board Members Goodman and Wheeler: No.

President: It seems we have a tie, so I rule that the matter will not be discussed.

Board Member Goodman: I would like to put an application matter on the Agenda.

President: Okay, any other matters to be added at this time?

Board Member Hoover: I would like to discuss the policy regarding the waiver of fees for registers and mailing labels.

Leslie King, Legal Counsel: Mr. President, you can discuss the need for a policy, but a policy should be formulated and voted on in Public Session.

President: I will add it to the Executive Session Agenda, but Counselor, let us know if we get into an area that should only be discussed in the Public Session. Has everyone read the minutes from the May Executive Session? Hearing no objection, the minutes are approved as submitted by staff. The first item to be discussed is the issue of waiving fees for registers and mailing labels. Rather than getting into a lengthy discussion, which will probably accomplish nothing, I withdraw the item from the Agenda and instruct our Executive Director to present us with a draft policy for consideration at our August Board meeting. We can now discuss the two items from the Professional Education and Applications Committee.

Board Member Goodman: We have a request for a reciprocal license from an applicant who sat for only three parts of the exam. The law portion was waived for his original license because he holds a *juris doctorate* degree. The applicant has been practicing for four years with a multi-state firm and has been transferred to one of the offices in our State. The firm and State Association, of which he is a member, have asked that he be granted an exception to the statute and rule because he is licensed in another jurisdiction and has been practicing for four years.

President: How long has he been practicing in our State?

Board Member Goodman: A little over a year.

President: Why has it taken him so long to apply for licensure?

Board Member Goodman: We wrote to him and told him he had to be licensed after we caught him signing an experience affidavit for an applicant that he has been supervising since he has been in the State.

President: That's enough for me. I move that we deny his application for reciprocity.

Leslie King, Legal Counsel: Mr. President, why don't we discuss this further and come to a better solution.

President: Such as?

Leslie King, Legal Counsel: Well, he does have a valid original certificate to practice public accounting in another jurisdiction. We can issue him a temporary permit to practice for six months to allow him to sit for the Business & Environmental Concepts section, known as BEC, of the Uniform CPA Examination, the section that replaced Law under CBT. If he fails to pass BEC, the temporary permit expires and he cannot practice as a CPA until he passes the Business & Environmental Concepts section. The man is competent in law – he has a JD degree. I don't think this individual practicing as a CPA on a temporary certificate while he completes the CPA exam will harm the public. However, our statutes and rules state that the individual must have completed and passed all sections of the Uniform CPA Exam.

President: I will accept this and so move.

Board Member Goodman: Second.

President: All in favor?

All Board Members: Aye.

President: Motion passed. If there is no further business, I move that we adjourn back to Public Session.

Board Member Wheeler: Second.

President: All in favor?

All Board Members: Aye.

President: Motion passed.

QUESTIONS FOR DISCUSSION

- Is your Board allowed to enter into Executive Session?
- Under what conditions can your Board enter an Executive Session?
- Was parliamentary procedure followed in the Executive Session?
- Did the Board follow its own agenda policy?
- Was proper etiquette followed in the running of the Executive Session?
- What issues can or cannot be discussed in Executive Session?
- What are the public's rights at an Executive Session?
- Do you have to take minutes in an Executive Session?

**PUBLIC HEARING AGENDA
BOARD OF ACCOUNTANCY
JUNE 8, 2011
11:00 A.M.
BOARD OFFICE**

I. Administrative Items

A. Call to Order

II. Hearing

A. Case #2003-005

B. Case #2003-285

III. Adjournment

PUBLIC HEARING

President: I call this Public Hearing to order. I am president of the Board of Accountancy. We have present today Board members Wheeler, Goodman, and Hoover. Our Executive Director and Legal Counsel are also present. These proceedings are being recorded by a court reporter. Mr. , these proceedings are now yours.

Leslie King, Legal Counsel: The first case is Case #2003-005, Stephen Mooney, CPA. Is Mr. Mooney or his representative present? Let the record show that neither Mr. Mooney nor his representative is present.

President: Mr. King, if Mr. Mooney is not present, are we required to go to the expense of recording these proceedings?

Leslie King, Legal Counsel: No, but I suggest that you let the court reporter record the hearing and if Mr. Mooney does not protest the findings of the hearing, you may not want to have the hearing transcribed.

President: Court reporter, continue recording and I'll let you know whether or not to transcribe this hearing.

Leslie King, Legal Counsel: I would like to introduce Exhibits One through Twelve into evidence at this time. *(Mr. King hands President a stack of papers.)*

President: Exhibits One through Twelve are accepted into evidence.

Leslie King, Legal Counsel: Exhibit One is ...*(an hour later)* and that concludes the evidence in this case.

Board Member Hoover: Mr. King, I notice that Exhibit Two, the certified mail receipt showing delivery of the Notice of Hearing, shows only fourteen days notice of the hearing. It is my understanding that we are required to give fifteen days notice for a public hearing.

Leslie King, Legal Counsel: You are correct. We only received the return receipt back yesterday. We did not have time to call off the hearing and we figured if Mr. Mooney showed up, we would ask him to waive the fifteen-day notice.

President: Mr.e pay a civil penalty of \$1000.00

Board Member Wheeler: Second.

President: All in favor?

All Board Members: Aye.

President: Motion passed.

Leslie King, Legal Counsel: The next case is Case #2003-295, Tracy Wilson, CPA. Is Mr./Ms. Wilson or his/her representative present?

Tracy Wilson, CPA: I am Tracy Wilson. I don't have anyone representing me because I was told that I didn't need an attorney for such a trivial matter.

Leslie King, Legal Counsel: Mr./Ms. Wilson, you do understand that you may have a representative here today for this hearing; that is your right.

Tracy Wilson, CPA: I understand, but I won't need one.

Leslie King, Legal Counsel: Who advised you that you did not need representation at this hearing?

Tracy Wilson, CPA: Mr. President advised me. We were college roommates and we have discussed this issue on several occasions.

Leslie King, Legal Counsel: You have discussed this case and Notice of Hearing with our Board president?

Tracy Wilson, CPA: Yes, sir.

Leslie King, Legal Counsel: Mr. President, I would like to request a break in these proceedings and that the Board go into Executive Session for advice from Legal Counsel.

President: For what purpose, Mr. King?

Leslie King, Legal Counsel: To discuss matters regarding this case.

President: Let's go off the record. If everyone except Board members, the Executive Director, and Legal Counsel would leave the room, please. We'll start again in a few minutes. (*Mr./Ms. Wilson leaves the room.*) Okay, Mr. King, what seems to be the problem?

Leslie King, Legal Counsel: From the statements Mr./Ms. Wilson made into the record, it appears that you have biased yourself in regard to this case. As you know, it is improper for a Board member to discuss an open case with the complainant or

respondent in the matter without the other side being present. At this point, you may need to remove yourself from hearing this matter.

President: I never discussed this case with Tracy until he/she showed up this morning for the hearing. I didn't even know we had a hearing matter scheduled with Tracy. As you know, we were college roommates and our spouses both serve on the local hospital's board. I see Tracy regularly, but I have never discussed this case with him/her. Although, I do remember that several months ago, Tracy and I talked about a problem he/she thought a friend was having regarding this same type of situation. Tracy didn't tell me he/she had a case open before the Board or that we were discussing his/her situation. At this point, I'm feeling very used.

Leslie King, Legal Counsel: This is why we instruct all Board members not to discuss hypothetical situations or engage in *ex parte* discussions regarding a pending case.

President: Uh, Mr. King, then what kind of discussion is this?

QUESTIONS FOR DISCUSSION

- Was proper etiquette followed in the running of the Public Hearing?
- Was the CPA in Case #2003-005 given legal Notice of Hearing?
- Should all disciplinary hearings be recorded and transcribed?
- If a Board member has a personal bias, should he or she remove himself or herself from participating in deciding the issue?
- What are the public's rights at a disciplinary hearing?
- What are *ex parte* communications?
- What are your Board's statutes and rules regarding *ex parte* communications?
- When, if ever, can a Board member in your jurisdiction talk to a respondent, staff member, or third-party about a potential case?
- Can you introduce exhibits at a disciplinary hearing without first swearing in a witness?
- Can you participate in a disciplinary hearing if you ever talked with anyone about a case even if you are sure you are not biased?
- Do you have rules or laws in your jurisdiction regarding how Board members can disqualify themselves if they feel they are biased in a case?
- How can a respondent in your jurisdiction find out if a Board member is biased?
- Can a respondent in your jurisdiction waive the required time of a hearing notice?
- What happens if you have a hearing and later find out that one Board member was secretly biased? Is this situation permissible as long as you have a quorum?

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Pennsylvania State Board of Accountancy
2601 North Third St.
Harrisburg, PA 17110
Phone: (717) 783-1404
Fax: (717) 705-5540
Email: st-accountancy@pa.gov
Website: <http://www.dos.state.pa.us/account>

Puerto Rico Board of Accountancy
Box 9023271, Old San Juan Station
San Juan, PR 00902-3271
Phone: (787) 722-4816
Fax: (787) 722-4818
Email: ibarreto@nasba.org
Website: <http://www.estado.gobierno.pr/>

Rhode Island Board of Accountancy
1511 Pontiac Ave., 68-1
Cranston, RI 02920
Phone: (401) 462-9550
Fax: (401) 462-9536
Email: boa@dbr.ri.gov
Website: <http://www.dbr.state.ri.us/divisions/accountancy>

South Carolina Board of Accountancy
110 Centerview Drive-Kingstree Building (29210)
P.O. Box 11329
Columbia, SC 29211-1329
Phone: (803) 896-4770
Fax: (803) 896-4554
Email: cubittd@llr.sc.gov
Website: <http://www.llr.state.sc.us/POL/Accountancy>

South Dakota Board of Accountancy
301 East 14th Street, Suite 200
Sioux Falls, SD 57104
Phone: (605) 367-5770
Fax: (605) 367-5773
Email: nicole.kasin@state.sd.us
Website: <http://www.accountancy.sd.gov>

State Board of CPAs of Louisiana
601 Poydras Street, Suite 1770
New Orleans, LA 70130
Phone: (504) 566-1244
Fax: (504) 566-1252
Email: sitemaster@cpaboard.state.la.us
Website: <http://www.cpaboard.state.la.us>

Tennessee State Board of Accountancy
500 James Robertson Parkway
Davy Crockett Tower
Nashville, TN 37243-1141
Phone: (615) 741-2550
Fax: (615) 532-8800
Email: accountancy.board@tn.gov
Website: <http://www.tn.gov/commerce/boards/tnsba/index.shtml>

Texas State Board of Public Accountancy
333 Guadalupe, Tower III, Suite 900
Austin, TX 78701-3900
Phone: (512) 305-7800
Fax: (512) 305-7854
Email: executive@tsbpa.state.tx.us
Website: <http://www.tsbpa.state.tx.us>

Utah Board of Accountancy
P.O. Box 146741
Salt Lake City, UT 84114-6741
Phone: (801) 530-6628
Fax: (801) 530-6511
Email: dansjones@utah.gov
Website: <http://www.dopl.utah.gov/licensing/accountancy.html>

Vermont Board of Public Accountancy
Office of Professional Regulation
National Life Bldg, North, FL 2
Montpelier, VT 05620-3402
Phone: (802) 828-2808
Fax: (802) 828-2465
Email: peter.comart@sec.state.vt.us
Website: <http://www.vtprofessionals.org>

Virginia Board of Accountancy
9960 Mayland Drive, Suite 402
Henrico, VA 23233
Phone: (804) 367-8505
Fax: (804) 527-4409
Email: wade.jewell@boa.virginia.gov
Website: <http://www.boa.virginia.gov>

Virgin Islands Board of Public Accountancy
Department of Licensing and Consumer Affairs
Office of Boards and Commissions
3000 Golden Rock Shopping Center, Ste. 9
Christiansted, St. Croix, VI 00820
Phone: 340-773-2226x245
Fax: (340) 713-8308
Email: hnhodge@gmail.com
Website: <http://www.dlca.vi.gov>

Washington State Board of Accountancy
PO Box 9131
Olympia, WA 98507-9131
Phone: (360) 586-0163
Fax: (360) 664-9190
Email: ricks@cpaboard.wa.gov
Website: <http://www.cpaboard.wa.gov>

West Virginia Board of Accountancy
106 Capitol Street, Suite 100
Charleston, WV 25301-2610
Phone: (304) 558-3557
Fax: (304) 558-1325
Email: wvboa@mail.wvnet.edu
Website: <http://www.wvboacc.org>

Wisconsin Accounting Examining Board
Department of Safety and Professional Services
1400 East Washington Avenue
Rm. 112 P.O. Box 8935
Madison, WI 53708-8935
Phone: (608) 266-2112
Fax: (608) 267-3816
Email: thomas.ryan@wisconsin.gov
Website: <http://drl.wi.gov/boards/acc/index.htm>

Wyoming Board of Certified Public Accountants

Wyoming Board of CPAs

325 West 18th Street, Suite 4

Cheyenne, WY 82002

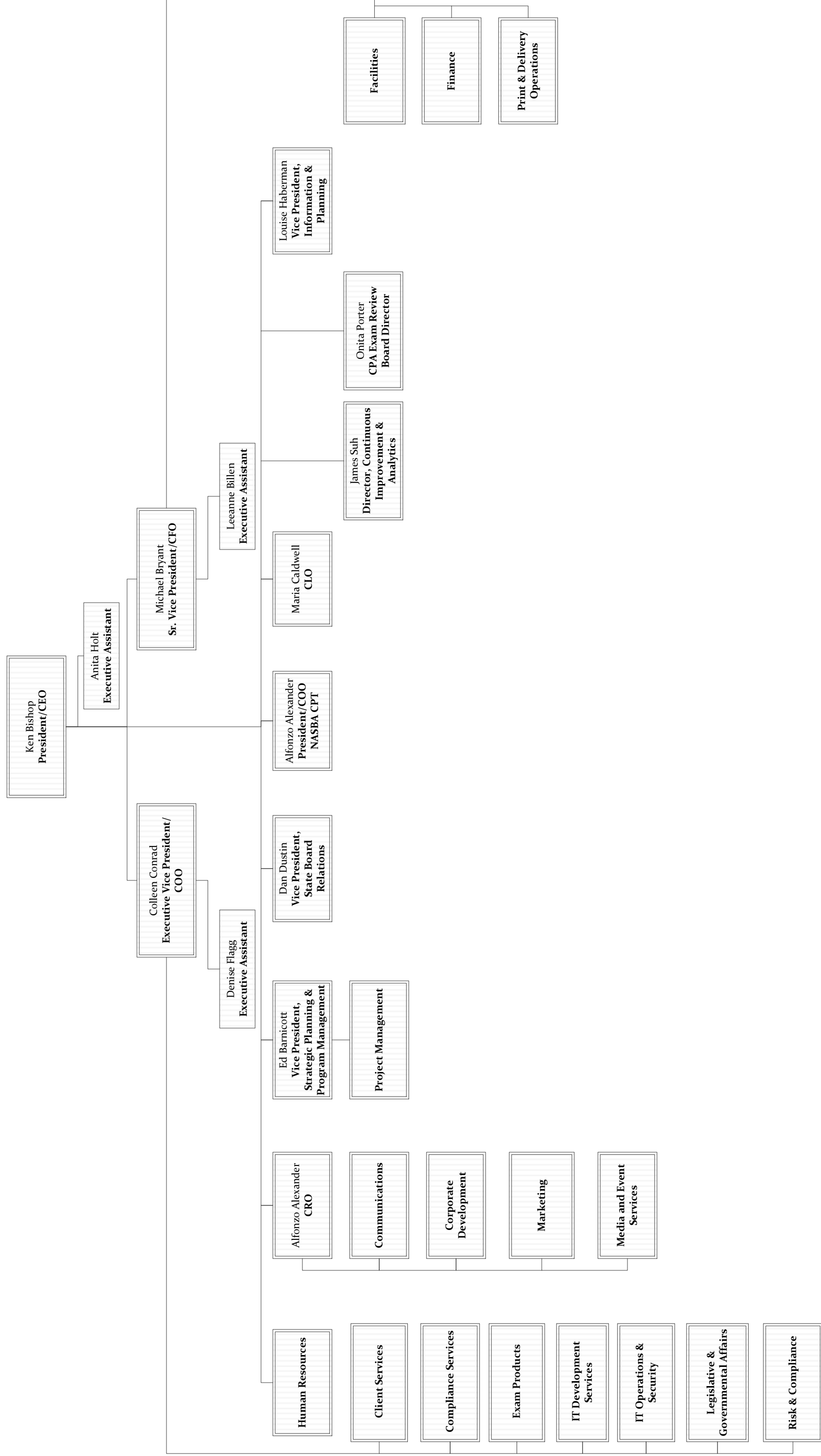
Phone: (307) 777-7551

Fax:

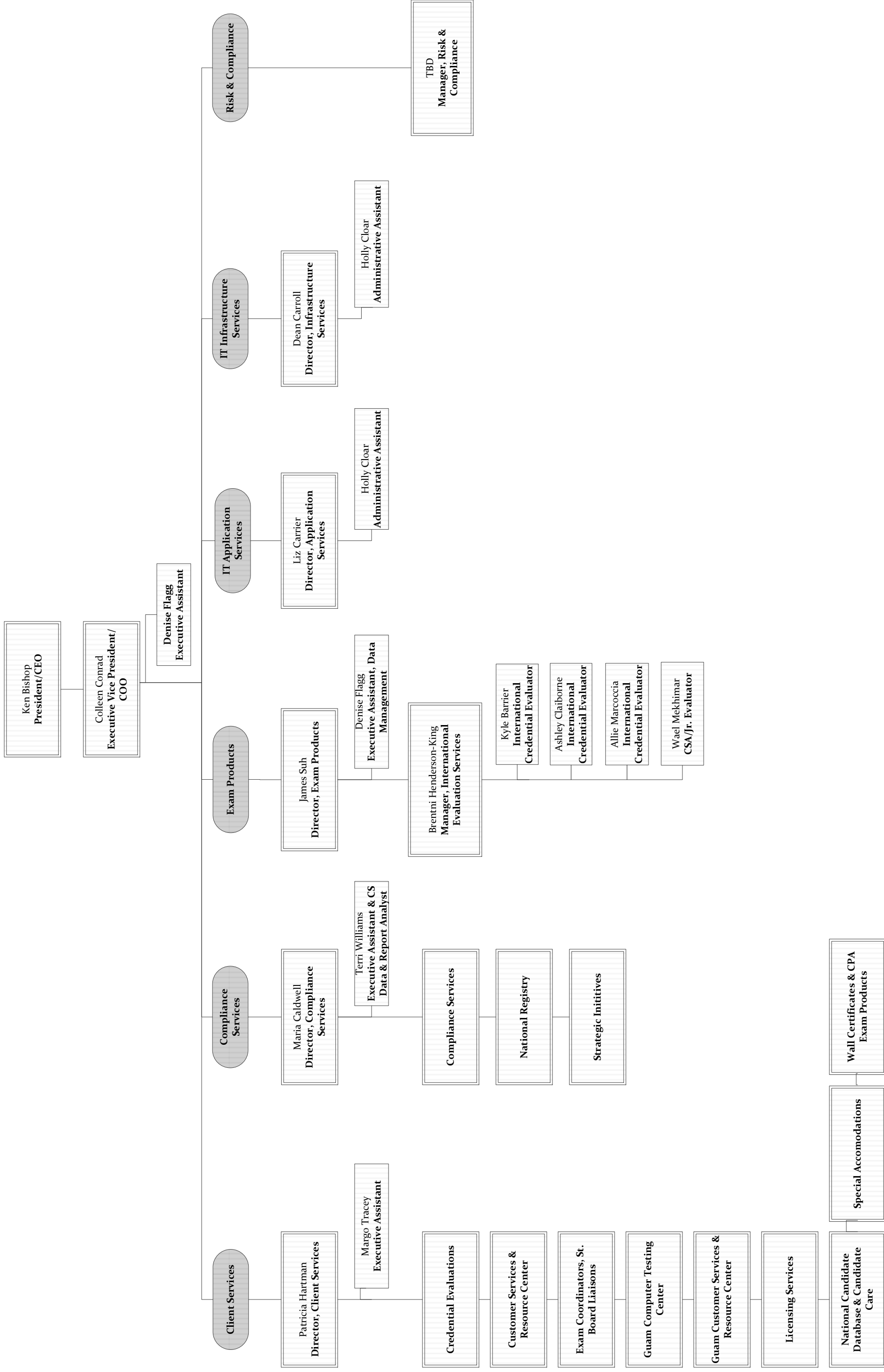
Email: pamela.ivey@wyo.gov

Website: <http://cpaboard.state.wy.us/>

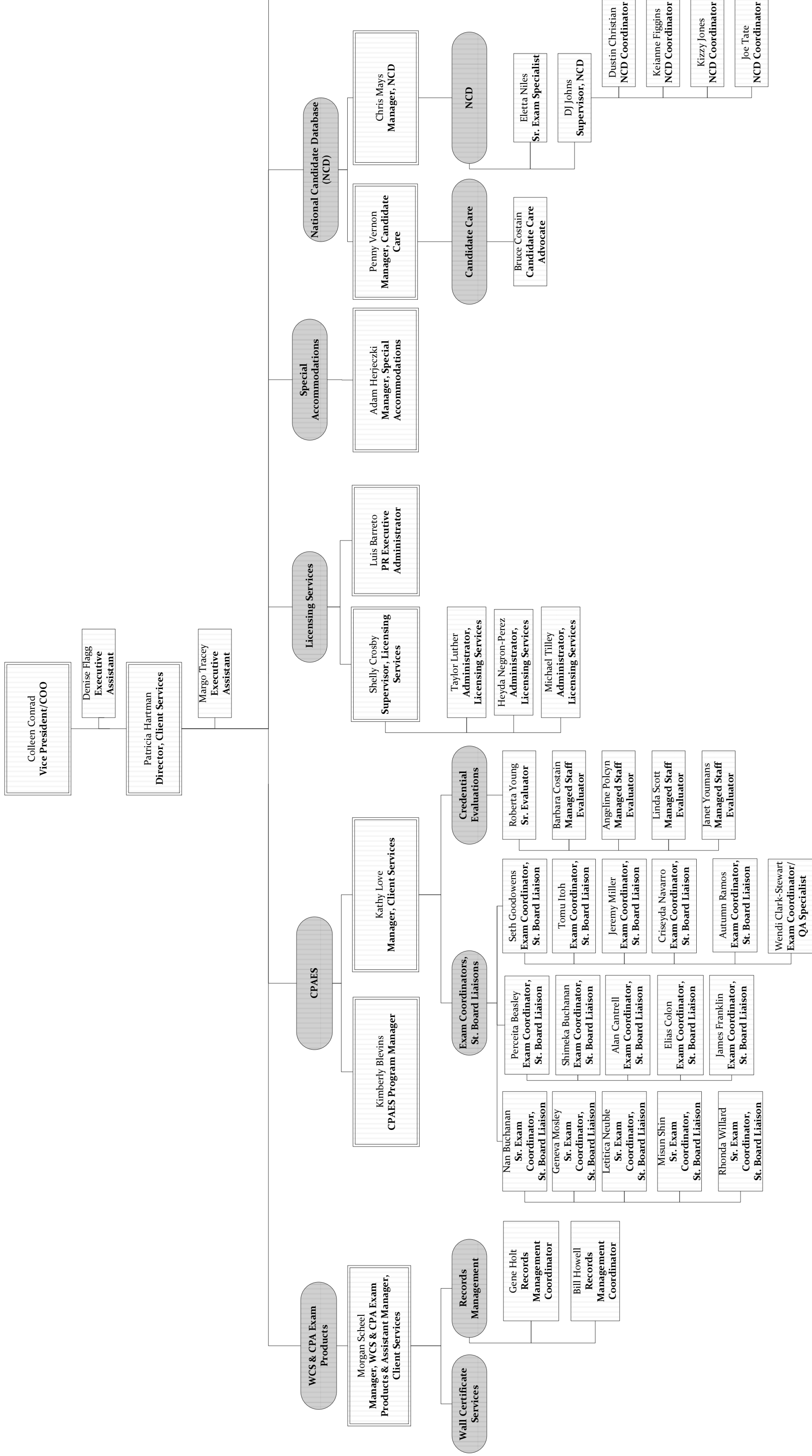
Executive



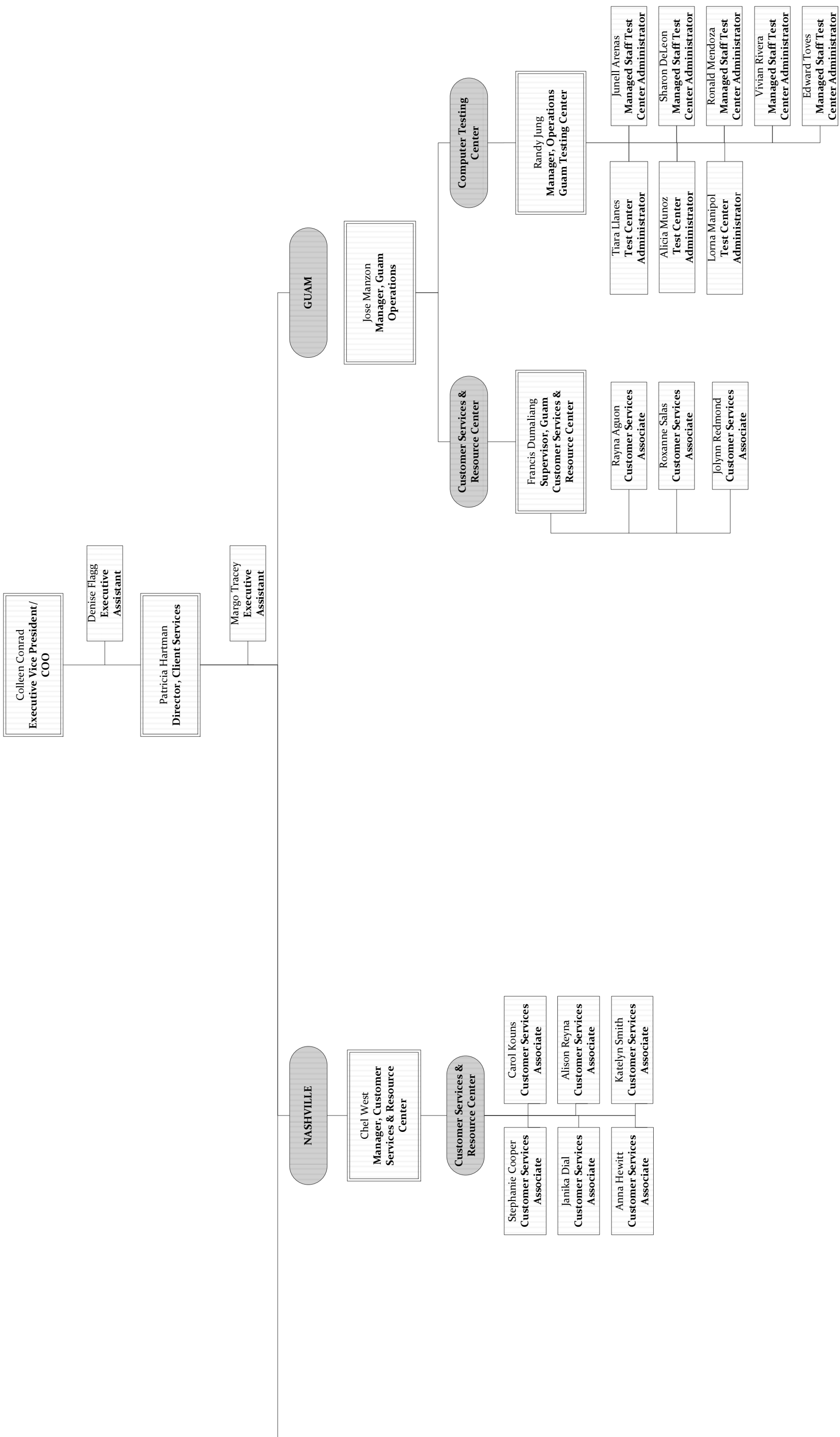
NASBA Operations



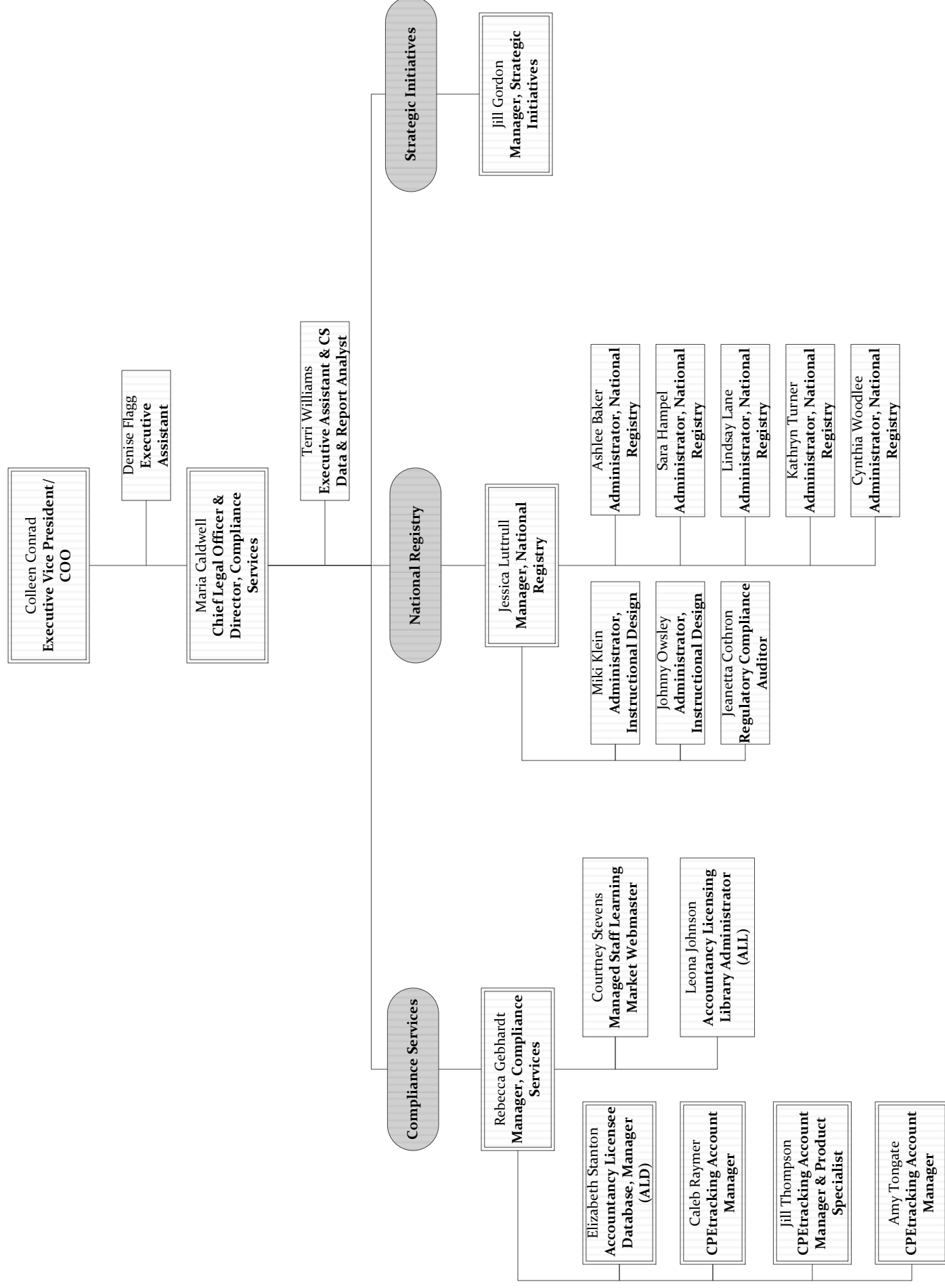
Client Services



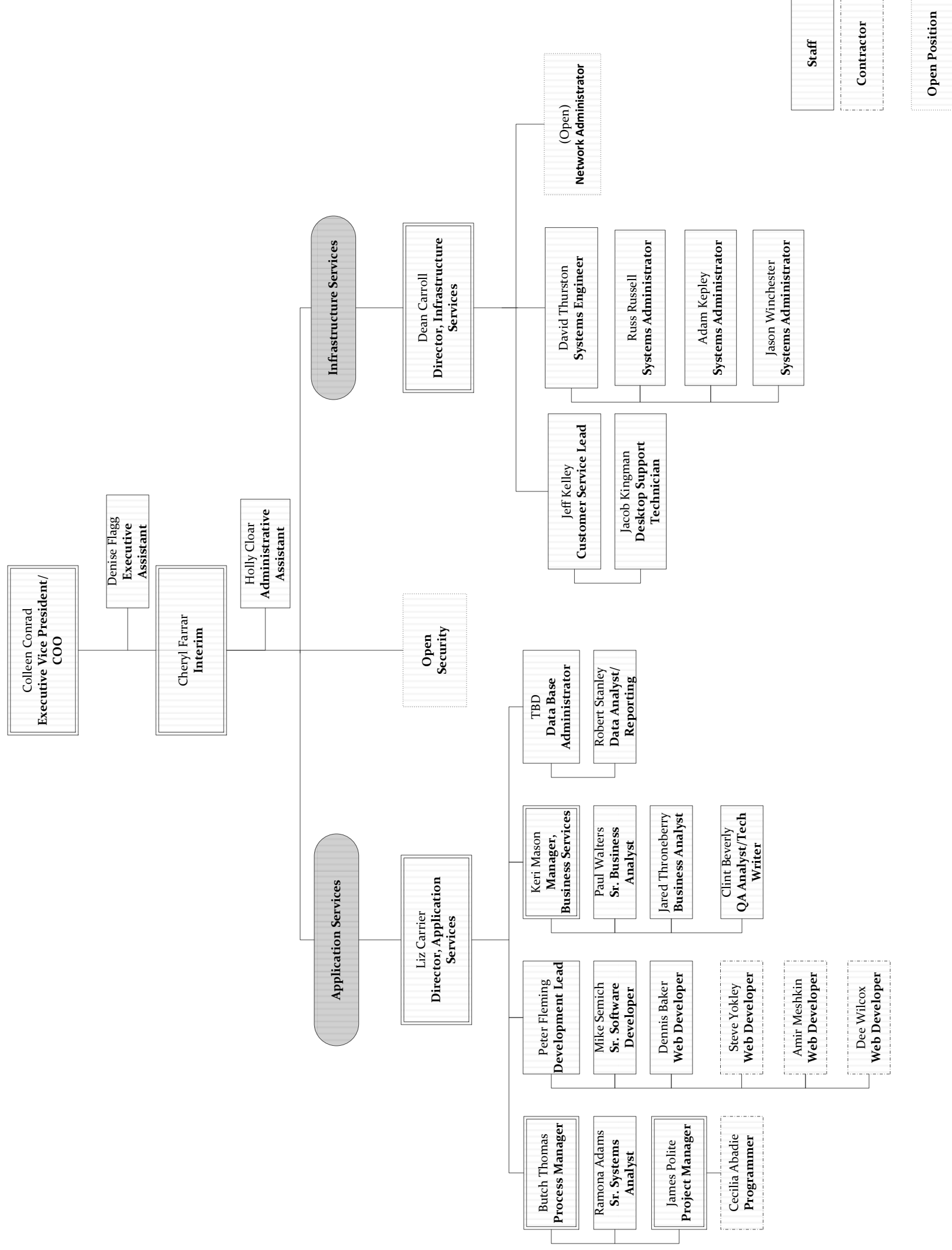
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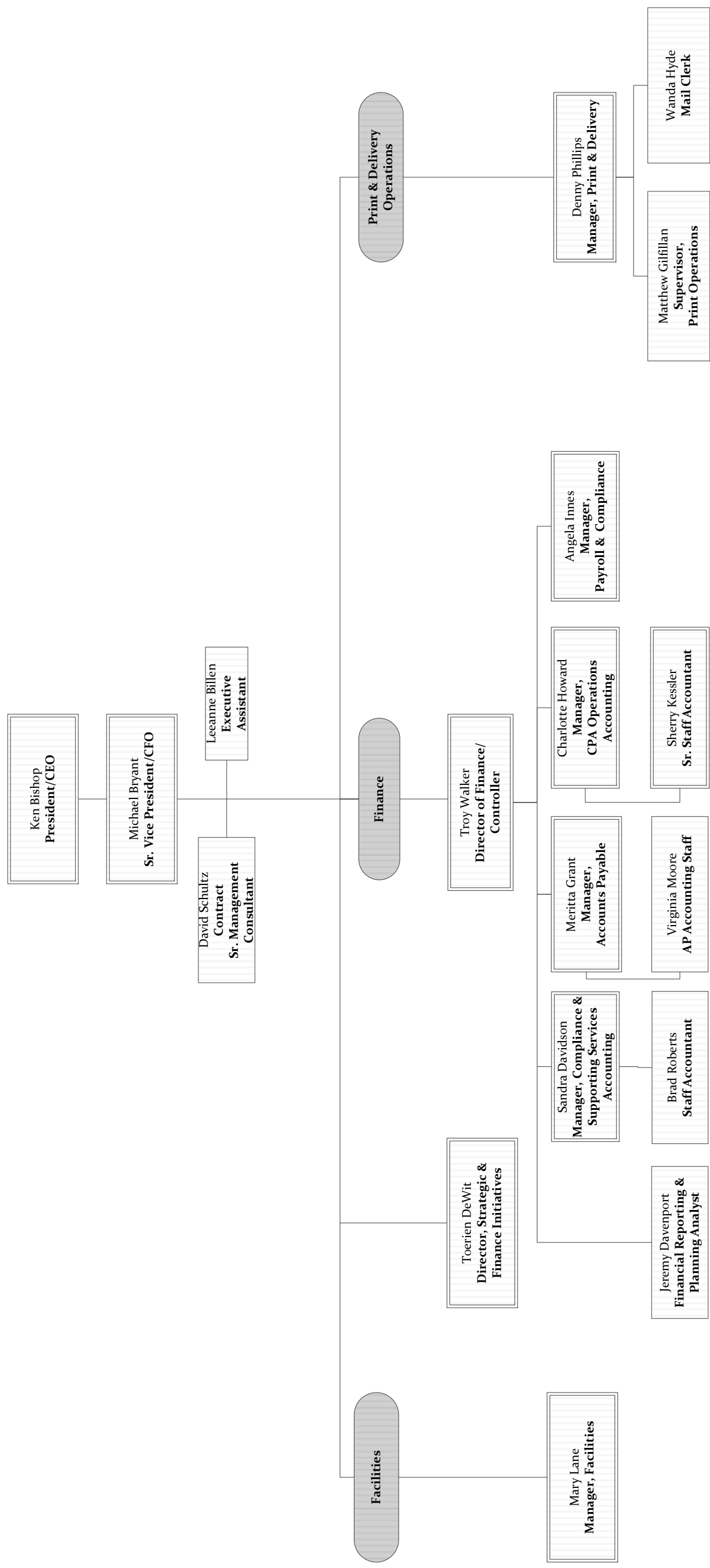
Compliance Services



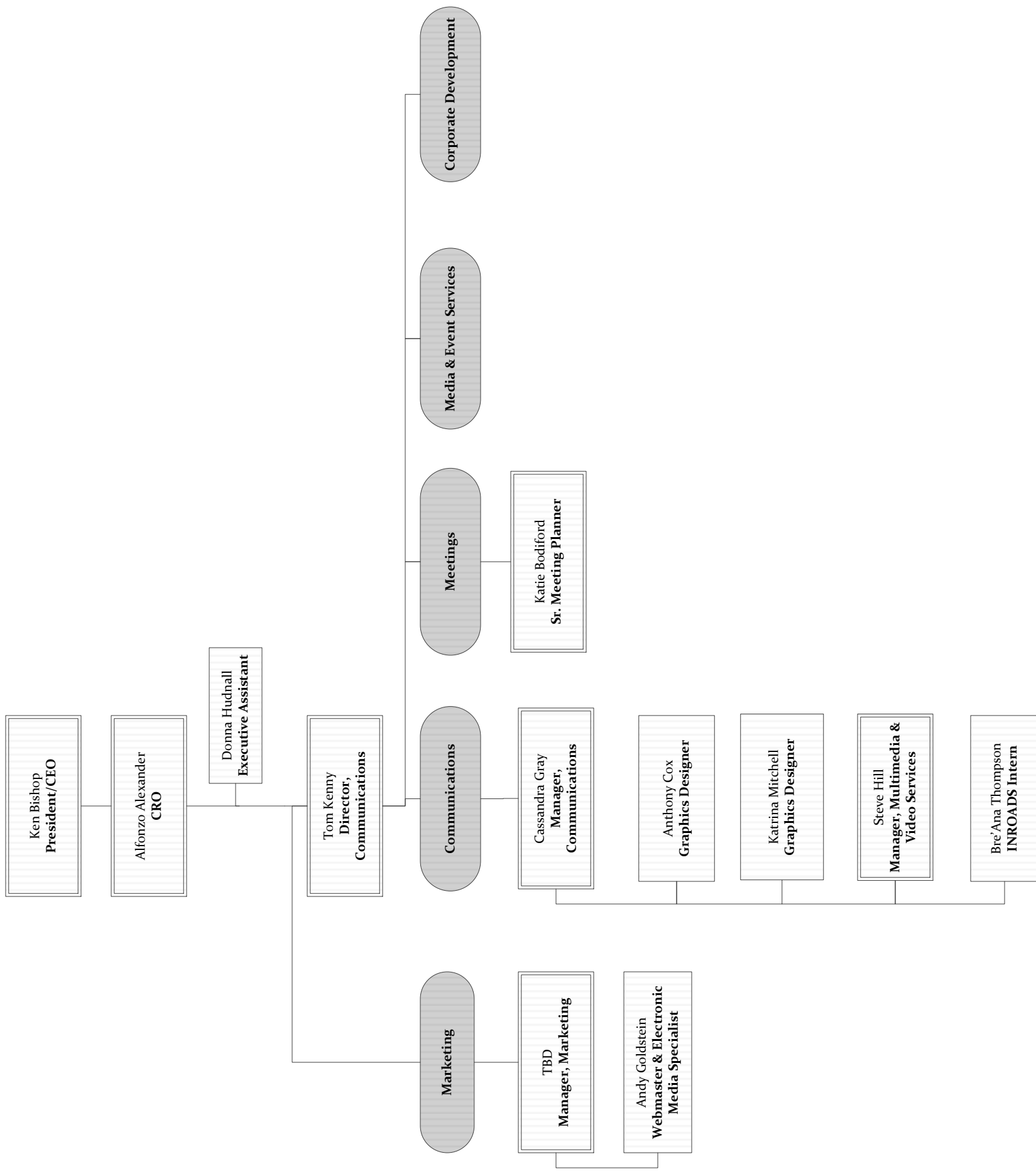
Information Technology (IT) Application Services and Infrastructure Services



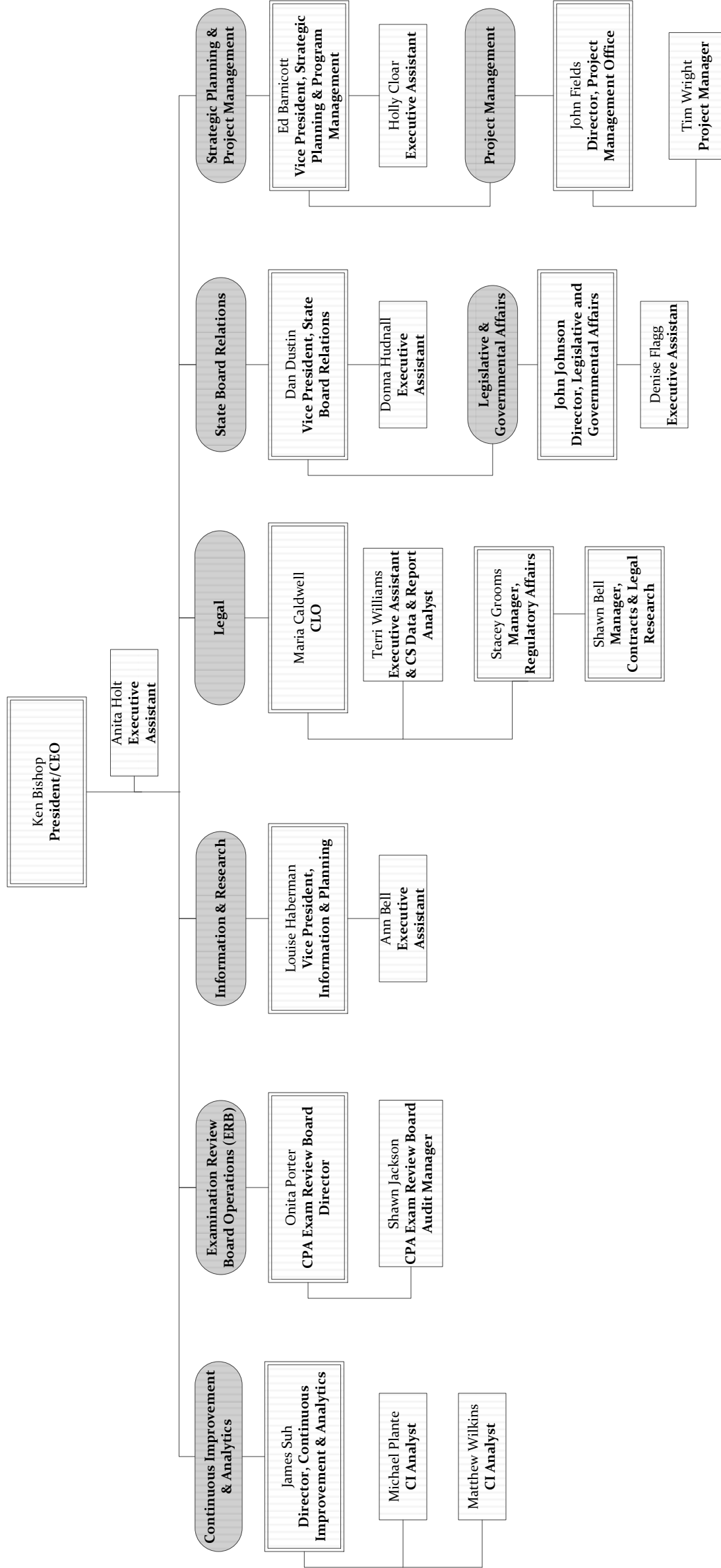
Finance and Administration

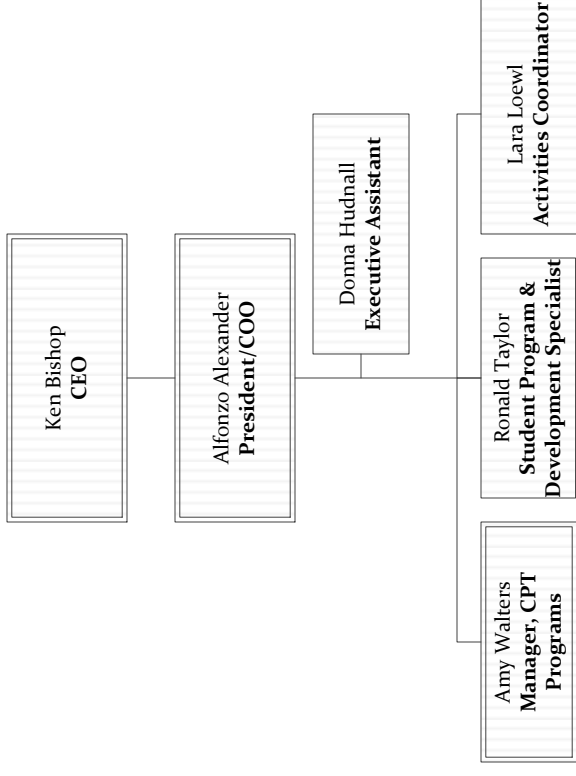


Office of Relationship Development

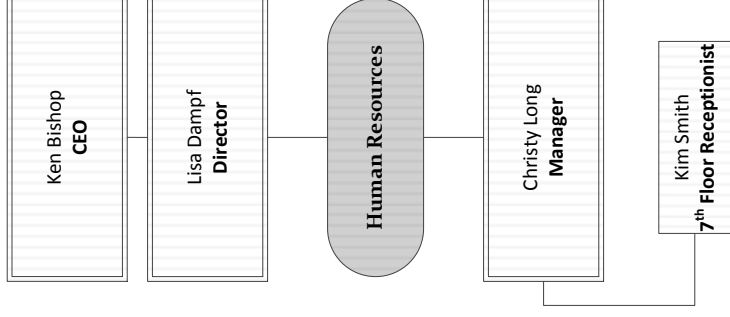


Organizational Support Departments





Human Resources



NASBA PHONE DIRECTORY

150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417
Telephone (615) 880-4200 Fax (615) 880-4290

BUILDING MANAGEMENT & SECURITY Plaza FI

Daymark Realty313-1425
Lobby / Security313-1420

CENTER FOR PUBLIC TRUST (CPT) 13th FI

Alexander, Alfonso (President)312-3815
Hudnall, Donna (Executive Assistant to CRO).....312-3816
Loewl, Lara (Activities Coordinator).....312-3841
Taylor, Ronald (Student Program and Development Spec.)....312-3834
Walters, Amy (Manager, CPT Programs).....564-2129

CLIENT SERVICES 7th FI

Barreto, Luis (PR Executive Administrator) 787-722-4816 x 239
..... Voicemail 880-4280
Blevins, Kimberly (Program Manager)312-3767
Hartman, Patricia (Director, Client Services)880-4273
Tracey, Margo (Executive Assistant to Director)880-4271

Candidate Care Team:

Costain, Bruce (Candidate Care Advocate).....880-4259
Vernon, Penny (Manager, Candidate Care)880-4209

CPA Exam Services (CPAES) Team:

Beasley, Perceita (Exam Coordinator ME, RI).....312-3779
Buchanan, Nan (Sr. Exam Coordinator NE, PA).....880-4256
Buchanan, Shimeka (Exam Coordinator VT, WA)..... 880-4254
Cantrell, Alan (Exam Coordinator NM, TN).....880-4267
Clark Stewart, Wendi (Exam Coordinator NH and QA)312-3833
Colon, Elias (Exam Coordinator CT, LA, SC)574-6510
Costain, Barbara (MS Credential Evaluator).....564-2166
Franklin, James (Exam Coordinator NY M-Z).....574-6511
Goodowens, Seth (Exam Coordinator NJ, OH).....312-3835
Holt, Gene (Records Mgmt. Coordinator).....880-4214
Howell, Bill (Records Mgmt. Coordinator).....574-2163
Itoh, Tomu (Exam Coordinator NY A-L)880-4260
Love, Kathy (Manager, Client Services)880-4252
Miller, Jeremy (Exam Coordinator MN)880-4278
Mosley, Geneva (Sr. Exam Coordinator MA).....880-4269
Navarro, Criseyda (Exam Coordinator MI, PR).....880-4268
Neuble, Letitia (Sr. Exam Coordinator GA, IQEX, UT) 880-4266
Polycn, JoJo (MS Credential Evaluator)564-2166
Ramos, Autumn (Exam Coordinator FL, HI, MO).....312-3828
Scheel, Morgan (Asst. Manager, Client Services).....880-4257
Scott, Linda (MS Credential Evaluator).....564-2166
Shin, Misun (Sr. Exam Coordinator DE, IN, IA)880-4263
Willard, Rhonda (Sr. Exam Coordinator CO, MT).....880-4286
Youmans, Janet (MS Credential Evaluator)564-2166
Young, Roberta (Sr. Credential Evaluator)564-2166

Customer Services & Resource Center (CSRC) Team:

Cooper, Stephanie (Customer Services Associate).....564-2121
Dial, Janika (Customer Services Associate).....564-2152
Hewitt, Anna (Customer Services Associate)312-3758
Kouns, Carol (Customer Services Associate)312-2135
Reyna, Allison (Customer Services Associate)312-3817
Smith, Katelyn (Customer Services Associate).....312-3762
West, Chel (Manager)880-4272

Guam Computer Testing Center (GCTC) Team:

Jung, Randy (Operations Manager) 671-475-5000 x 105
Llanes, Tiara (ICA)..... 671-475-5000
Manipol, Lorna (ICA) 671-475-5000 x 103
Munoz, Alicia (ICA) 671-475-5000
GCTC Address..... 134 West Soledad Ave. Ste 407, Hagatna, GU 96910
GCTC Fax #671-475-5001
GCTC Main EmailNASBA-guamtest@nasba.org

Guam Customer Services & Resource Center (CSRC) Team:

Aguon, Rayna (Associate)..... 671-300-7449
Dumaliang, Francis (Supervisor)671-300-7443
Redmond, Jolynn (Associate)..... 671-300-7444
Salas, Roxanne (Associate) 671-300-7445
Guam CSRC Address ..134 West Soledad Ave. Ste 406, Hagatna, GU 96910
Guam CSRC Fax #.....671-300-7489

Guam Operations:

Manzon, Jose (Manager, Guam Operations)..... 671-300-7442

Licensing Services Team:

Crosby, Shelly (Supervisor)880-4287
Luther, Taylor (Administrator GA, CNMI, MA).....564-2128
Negron-Perez, Heyda (Administrator PR)312-4293
Tilley, Michael (Administrator CO).....312-3844
Colorado Toll Free #1-866-350-0017

National Candidate Database (NCD) Team:

Christian, Dustin (Coordinator).....312-3770
Figgins, Keianne (Coordinator).....880-4274
Johns, DJ (Supervisor)880-4251
Jones, Kizzy (Coordinator)880-4249
Mays, Chris (Manager).....880-4265
Niles, Eletta (Sr. Examination Specialist) 880-4262
Tate, Joe (Coordinator)880-4261
NCD Address.....POB 198709, Nashville, TN 37219
NCD Toll Free #.....1-800-297-6096
NCD Fax #.....615-324-1268

Special Accommodations:

Herjeczki, Adam (Manager)312-3780
Tracey, Margo (Executive Assistant to Director)880-4271

Wall Certificate Service (WCS)/NASBA Store:

Scheel, Morgan (Manager, WCS & CPA Exam Products)880-4257

COMMUNICATIONS 13th FI

Bodiford, Katie (Sr. Meetings Planner)880-4241
Cox, Anthony (Graphics Designer)312-3793
Gray, Cassandra (Manager).....564-2172
Hill, Steve (Multimedia & Video Services Manager)880-4243
Kenny, Tom (Director)880-4237
Mitchell, Katrina (Graphics Designer).....564-2138
Thompson, Bre'Ana (INROADS Intern)312-3818
Communications Fax #.....615-846-0149

COMPLIANCE SERVICES 13th FI

Baker, Ashlee (National Registry Administrator)312-3795
Caldwell, Maria (Director)312-3771
Cothron, Jeanetta (Compliance Auditor)312-3798
Gebhardt, Rebecca (Compliance Services Manager)564-2134
Gordon, Jill (Strategic Initiatives Manager)312-3803
Hampel, Sara (National Registry Administrator)880-4231
Johnson, Leona (ALL Administrator)312-3813
Klein, Miki (Instructional Design Administrator)564-2124
Lane, Lindsay (National Registry Administrator)880-4248
Luttrull, Jessica (National Registry Manager)880-4245
Owsley, Johnny (Instructional Design Administrator)312-3808
Raymer, Caleb (CPEtracking Account Manager)312-3847
Stanton, Elizabeth (Manager, ALLD).....564-2143
Stevens, Courtney (MS Learning Market Web Master).....312-3850
Thompson, Jill (CPEtracking Acct Mgr & Product Support) 312-3809
Tongate, Amy (CPEtracking Account Manager)564-2154
Turner, Kathryn (National Registry Administrator)564-2139
Williams, Terri (Exec Asst. & CS Data & Report Analyst)880-4211
Woodlee, Cynthia (National Registry Administrator).....312-3838
Compliance Services Fax #.....615-880-4292

CONFERENCE ROOMS

7th Floor880-4230
8th Floor880-4288
13th Floor880-4222

CONTINUOUS IMPROVEMENT& ANALYTICS 7th FI

Plante, Michael (Analyst)312-3805
Suh, James (Director)312-3802
Wilkins, Matthew (Analyst)312-3806

EXAM REVIEW BOARD (ERB) 8th FI

Jackson, Shawn (CPA Exam Review Board Audit Manager) 312-3777
Porter, Onita (CPA Exam Review Board Director)564-2153

EXECUTIVE 13th Floor

Bishop, Ken (President/CEO).....880-4201
Chairman's Office 13th Floor.....880-4223
Conrad, Colleen (Executive Vice President/COO)880-4207
Flagg, Denise (Executive Assistant to EVP/COO)880-4258
Holt, Anita (Executive Assistant to President/CEO)880-4202

FACILITIES 7th FI

Lane, Mary (Manager).....880-4206

FINANCE 13th Fl

Billen, Leeanne (Executive Assistant)	880-4235
Bryant, Michael (Sr. Vice President/CFO)	880-4236
Davenport, Jeremy (Financial Planning & Reporting Analyst).....	574-6506
Davidson, Sandra (Manager, Compliance & Supporting Svcs).....	564-2127
DeWit, Toerien (Management Consulting Resource).....	312-3829
Grant, Meritta (Accounts Payable Manager)	880-4233
Howard, Charlotte (CPA Accounting Operations Manager).....	312-3840
Innes, Angela (Payroll Compliance Manager)	564-2155
Kessler, Sherry (Sr. Staff Accountant).....	880-4242
Moore, Virginia (AP Accounting Staff)	880-4238
Roberts, Brad (Staff Accountant).....	312-3843
Schultz, David (Contractor)	312-3839
Walker, Troy (Director of Finance/Controller).....	880-4246
Finance Fax #.....	615-324-1267

HUMAN RESOURCES (HR) 7th Fl

Dampf, Lisa (Director)	312-3768
Long, Christy (Manager)	574-6503
Smith, Kim (HR Assistant/Receptionist).....	880-4200
HR Fax #	615-564-2176
HR Work Room	615-564-2122

INFORMATION & RESEARCH New York

Bell, Ann (Executive Assistant to Director)	*6064
Haberman, Louise (Vice President)	*6064 x105
NY Address	12 East, 49 th Street, 17 th Floor, New York, NY 10017
NY Main #	212-644-6469
NY Fax #	212-644-5961

INFORMATION TECHNOLOGY (IT) 8th Fl

IT Application Services Team:

Adams, Ramona (Sr. System Analyst)	713-1987
Baker, Dennis (Web Developer)	312-3764
Beverly, Clint (QA Analyst/Tech Writer)	880-4239
Carrier, Liz (Director).....	564-2137
Cloar, Holly (Administrative Assistant)	574-6502
Farrar, Cheryl (Chief Technical Officer).....	564-2140
Fleming, Peter (Development Lead)	312-3759
Mason, Keri (Manager, Business Services).....	312-3753
Meshkin, Amir (Contract Web Developer).....	564-2171
Polite, James (Project Manager).....	564-2147
Semich, Mike (Sr. Software Developer).....	312-3761
Stanley, Robert (Data Analyst/Reporting).....	574-6505
Thomas, Butch (Process Manager).....	880-4210
Throneberry, Jared (Business Analyst).....	564-2149
Walters, Paul (Sr. Business Analyst)	312-3819
Wilcox, Dee (Contract Web Developer)	564-2169
Yokley, Steve (Contract Web Developer)	564-2173

IT Infrastructure Services:

Carroll, Dean (Director).....	880-4217
Cloar, Holly (Administrative Assistant)	574-6502
Farrar, Cheryl (Chief Technical Officer).....	564-2140
Help Desk	2069 or 312-3823
Kelley, Jeff (Customer Service Lead).....	312-3775
Kepley, Adam (Systems Administrator i5).....	312-3766
Kingman, Jacob (Desktop Support Technician)	564-2130
Russell, Russ (System Administrator Linux).....	880-4216
Thurston, David (Systems Engineer)	564-2131
Winchester, Jason (Systems Administrator Windows)	312-3837

INTERNATIONAL EVALUATION SERVICES:

Barrier, Kyle (Credential Evaluator)	564-2159
Claiborne, Ashley (Credential Evaluator).....	574-6513
Henderson-King, Brentni (Manager, International Eval Svcs)	312-3801
Marcoccia, Allie (Credential Evaluator)	312-3789
Mekhimar, Wael (CSA/Jr. Evaluator)	312-3849
Suh, James (Director)	312-3802

LEGAL 13th Fl

Bell, Shawn (Contracts & Legal Research Manager).....	312-3827
Caldwell, Maria (Chief Legal Officer).....	312-3771
Grooms, Stacey (Regulatory Affairs Manager).....	453-5048

LEGISLATIVE & GOVERNMENTAL AFFAIRS 13th Fl

Flagg, Denise (Executive Assistant to Director)	880-4258
Johnson, John (Director)	880-4232

MARKETING 13th Fl

Goldstein, Andy (Webmaster & Electronic Media Specialist)	312-3778
---	----------

OFFICE OF RELATIONSHIP DEVELOPMENT (ORD) 13th Fl

Alexander, Alfonzo (Chief Relationship Officer).....	312-3815
Hudnall, Donna (Executive Assistant to CRO).....	312-3816

PRINT & DELIVERY OPERATIONS 8th Fl

Gilfillan, Matthew (Supervisor, Print Operations)	564-2133
Hyde, Wanda (Mail Clerk)	880-4213
Mailroom.....	880-4212
Phillips, Denny (Manager)	312-3773
Print Operations Email:	printing@nasha.org

STATE BOARD RELATIONS 13th Fl

Dustin, Dan (VP, State Board Relations).....	880-4208
Hudnall, Donna (Executive Assistant to VP)	564-2151

STRATEGIC PLANNING & PROJECT MANAGEMENT 7th Fl

Barnicott, Ed (VP)	880-4204
Cloar, Holly (Executive Assistant to VP)	574-6502
Fields, John (Director, Project Management).....	564-2132
Wright, Tim (Project Administrator).....	312-3820

MS – denotes Managed Staff
(Revised 05/28/2013)

NASBA Phone Directory

NASHVILLE:

150 Fourth Ave. North, Suite 700
Nashville, TN 37219
Telephone: 615-880-4200

GUAM COMPUTER TESTING CTR

134 West Soledad Avenue, Suite 407, Hagatna, GU 96910
Main Email: NASBA-guamtest@nasba.org
Toll Free: 800-297-6096

NATIONAL CANDIDATE DATABASE

P.O. Box 198709, Nashville, TN 37219

COLORADO LICENSURE

Toll Free: 866-350-0017

NEW YORK:

12 East 49th Street, 17th Fl.
New York, NY 10017
Telephone: 212-644-6469

GUAM CUSTOMER SERVICES & RESOURCE CTR

134 West Soledad Avenue, Suite 406, Hagatna, GU 96910

Adams, Ramona*.....	713-1987	Fax (CPAES).....	880-4225	Klein, Miki.....	564-2124
Aguon, Rayna.....	671-300-7449	Fax (Communications).....	846-0149	Kouns, Carol.....	312-2135
Alexander, Alfonso.....	312-3815	Fax (Compliance Services).....	880-4292	Lane, Lindsay.....	880-4248
Baker, Ashlee.....	312-3795	Fax (Finance).....	324-1267	Lane, Mary.....	880-4206
Baker, Dennis.....	312-3764	Fax (Human Resources).....	564-2176	Llanes, Tiara.....	671-475-5000
Barnicott, Ed.....	880-4204	Fax (Nashville Mailroom).....	880-4290	Long, Christy.....	574-6503
Barreto, Luis.....	787-722-4816 x 239	Fax (NCD).....	324-1268	Loewl, Lara.....	312-3841
Barreto, Luis.....	Voicemail 880-4280	Fax (New York).....	212-644-5961	Love, Kathy.....	880-4252
Barrier, Kyle.....	564-2159	Fields, John.....	564-2132	Luther, Taylor.....	564-2128
Beasley, Perceita.....	312-3779	Figgins, Kieanne.....	880-4274	Luttrull, Jessica.....	880-4245
Bell, Ann.....	212-644-6469 ext 101	Flagg, Denise.....	880-4258	Manipol, Lorna.....	671-475-5000 x103
Bell, Shawn.....	312-3827	Fleming, Peter.....	312-3759	Manzon, Jose.....	671-300-7442
Beverly, Clint.....	880-4239	Franklin, James.....	574-6511	Marcoccia, Allie.....	312-3789
Billen, Leeanne.....	880-4235	Gebhardt, Rebecca.....	564-2134	Mason, Keri.....	312-3753
Bishop, Ken.....	880-4201	Gilfillan, Matthew.....	564-2133	Mays, Chris.....	880-4265
Blevins, Kimberly.....	312-3767	Goldstein, Andrew.....	312-3778	Mekhimar, Wael.....	312-3849
Bodiford, Katie.....	880-4241	Goodowens, Seth.....	312-3835	Meshkin, Amir.....	564-2171
Breakroom 8 th Floor.....	3010	Gordon, Jill.....	312-3803	Miller, Jeremy.....	880-4278
Bryant, Michael.....	880-4236	Grant, Meritta.....	880-4233	Mitchell, Katrina.....	564-2138
Buchanan, Nan.....	880-4256	Gray, Cassandra.....	564-2172	Moore, Virginia.....	880-4238
Buchanan, Shimeka.....	880-4254	Grooms, Stacey*.....	453-5048	Mosley, Geneva.....	880-4269
Caldwell, Maria.....	312-3771	Haberman, Louise.....	212-644-6469 x105	Navarro, Criseyda.....	880-4268
Cantrell, Alan.....	880-4267	Hampel, Sara.....	880-4231	Negron-Perez, Heyda.....	880-4293
Carrier, Liz.....	564-2137	Hartman, Patricia.....	880-4273	Neuble, Letitica.....	880-4266
Carroll, Dean.....	880-4217	Help Desk IT.....	2069	Niles, Eletta.....	880-4262
Chair Office 13 th Floor.....	880-4223	Help Desk IT (external).....	312-3823	Owsley, Johnny.....	312-3808
Christian, Dustin.....	312-3770	Henderson-King, Brentni.....	312-3801	Phillips, Denny.....	312-3773
Claiborne, Ashley.....	574-6513	Herjeczki, Adam.....	312-3780	Plante, Michael.....	312-3805
Clark Stewart, Wendi*.....	312-3833	Hewitt, Anna.....	312-3758	Polite, James.....	564-2147
Clour, Holly.....	574-6502	Hill, Steve.....	880-4243	Polcyn, JoJo.....	564-2166
Colon, Elias.....	564-6510	Holt, Anita.....	880-4202	Porter, Onita.....	564-2153
Conference Room 7 th Floor.....	880-4230	Holt, Gene.....	880-4214	Ramos, Autumn.....	312-3828
Conference Room 8 th Floor (Large).....	880-4288	Howard, Charlotte.....	312-3840	Raymer, Caleb.....	312-3847
Conference Room 13 th Floor (Small).....	880-4222	Howell, Bill.....	574-2163	Reyna, Alison.....	312-3817
Conrad, Colleen.....	880-4207	HR Workroom.....	564-2122	Redmond, Jolynn.....	671-300-7444
Cooper, Stephanie.....	564-2121	Hudnall, Donna.....	312-3816	Roberts, Brad.....	312-3843
Costain, Barbara.....	564-2166	Hyde, Wanda.....	880-4213	Russell, Russ.....	880-4216
Costain, Bruce.....	880-4259	Innes, Angela.....	564-2155	Salas, Roxanne.....	671-300-7445
Cothron, Jeanetta.....	312-3798	Itoh, Tomu.....	880-4260	Scheel, Morgan.....	880-4257
Cox, Anthony.....	312-3793	Jackson, Shawn.....	312-3777	Schultz, David.....	312-3839
Crosby, Shelly.....	880-4287	Johns, DJ.....	880-4251	Scott, Linda.....	564-2166
Dampf, Lisa.....	312-3768	Johnson, John.....	880-4232	Security (Building Lobby).....	313-1420
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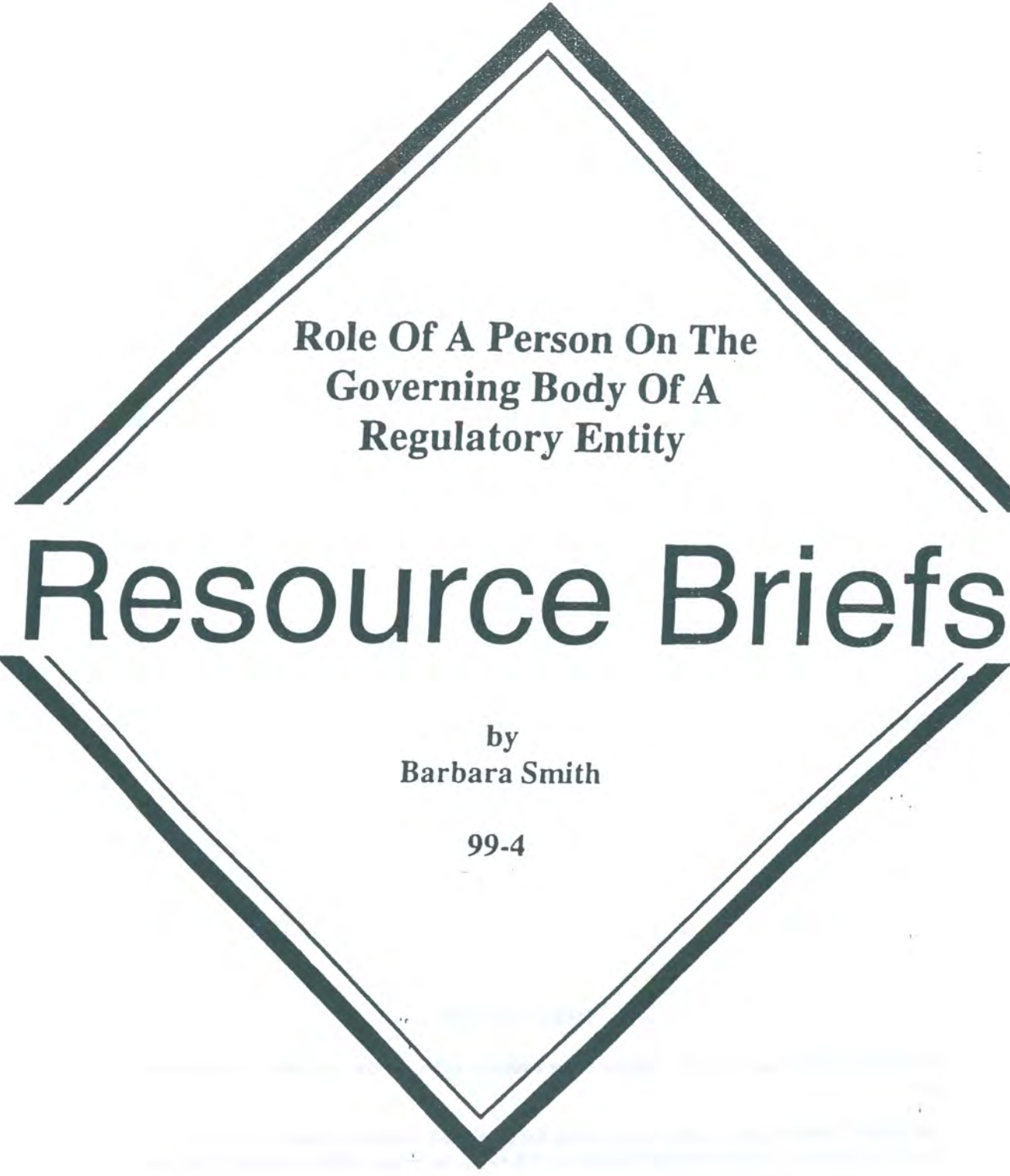
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**Role Of A Person On The
Governing Body Of A
Regulatory Entity**

Resource Briefs

by
Barbara Smith

99-4

**The Council on Licensure,
Enforcement and Regulation**

Rule of a Professional Body
A Regulatory Body

Resource Briefs

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Role Of A Person On The Governing Body Of A Regulatory Entity

by
Barbara Smith

Governing bodies of regulatory entities are referred to in numerous ways in various jurisdictions. Some of the most common terms are "boards" and "councils." The regulatory entity itself may be referred to as an "agency", "board", or "commission". In the United States, most regulatory entities for professions are called "boards" while in Canada, they are usually referred to as "colleges." For the purposes of this chapter, the governing bodies of regulatory entities are referred to as "boards." "Board member" has a corresponding meaning.

Boards may be arms-length from government or directly operated by it. Board members may be full or part-time. They may be public members or profession/industry members or elected by the members of the regulated profession, occupation, or industry. Regardless of the terms used to describe the aspects of these regulatory entities/boards and their members and irrespective of the jurisdictions in which they exist, they have a number of common characteristics:

- Boards are mandated to regulate the practice of a given profession/occupation or industry in the public interest. The most fundamental role for a board member is that of participating in the public interest. While different boards may use different models of governance, the basic role remains that of setting the policy direction of the regulatory body and overseeing its functioning. Board members fulfill this role by attending regular board meetings. This role involves considerable time in preparation for these meetings. For many entities, board meetings take place in the public arena, subject to the scrutiny of both practitioners and the general public. These meetings tend to be more formal in nature and follow conventionally accepted parliamentary procedures such as Robert's Rules of Order. Many boards also use a committee structure model to carry out the work of the board. An individual board member may sit on one or more of these committees. Committees may be required by the statute (e.g. discipline committee) or may be working committees (e.g. finance) established by the board itself. It is

often at the committee level where board members most actively carry out their roles. Committee meetings are usually not conducted in public and tend to be more informal in nature. Committees are responsible to the board for the work that they do. The committee does not set policy itself, rather it makes recommendations to the board, which may or may not be adopted.

- Boards set the standards for entry into a profession and assure the public that the practitioners offering services meet those standards. Individual board members contribute to this by assisting with the development of these standards in working group or committee meetings. Boards may engage in ongoing education and communication strategies to acquaint the public with these standards. Many entities have quality assurance programs and methods of assuring that practitioners meet the standards of the profession on an ongoing basis. This may or may not involve random or targeted testing on a periodic basis. There is usually some expectation that practitioners will meet a certain standard of participation in continuing education.
- They register those who are qualified. This registration usually involves issuing a certificate or license without which a person may not practice in the jurisdiction of the regulatory body. Certain information as to the status of the practitioner is available to the public. Board members may participate in the registration function by assessing prospective registrants/licensees, determining terms and conditions, if any, to be placed on an individual's certificate/license, and deciding appeals from individual applicants.
- Boards deal with practitioners who fail to meet the standards of practice and/or who are accused of misconduct, incompetence or incapacity. Board members may perform adjudicative functions in determining guilt and penal-

ties with respect to practitioners and form an essential part of the system of administrative justice in a given jurisdiction. Board members serve on panels or tribunals which have the mandate to make decisions which may affect a practitioner's ability to make a living. Their decisions may also affect the care the public can expect to receive from the profession. The seriousness of these matters makes it prudent for board members to participate in their own ongoing education with respect to the principals and practices related to the administrative justice system.

Responsibilities of Board Members

Board members have a responsibility to at least three constituencies:

1. **The general public.** People expect that licensees/registrants will be qualified to perform properly and safely and that they will maintain a level of competence throughout their career. They have a right to expect a fair method of dealing with disputes that may arise with the practitioner. They have a right to know what's going on within the regulatory entity.
2. **Potential licensees/registrants.** Individuals who wish to earn their living in an occupation/profession/industry should not be denied access unreasonably. That person should have easy access to all information about entering the profession, including testing and/or practical training requirements and/or moving from another jurisdiction. There should be no unfair barriers for such persons.
3. **Other board members.** There is a responsibility to listen to them and to respect their views and contributions. There is also a responsibility for helping to determine good policy and helpful procedures, for contributing to fair determination of problems and for helping the regulatory entity to operate most effectively and efficiently.

Consumer Rights and the Public Interest

Since the 1960's much has been written in most democratic nations about "consumer rights." Among them are the right to safety--to be protected against harm; the right to be informed--to be protected against fraudulent, deceitful, or grossly misleading information, advertising, labeling, or other practices, and to be given the facts needed to make informed choices; to choose--to have available a variety of products and services at competitive prices; to be heard--to be assured that the public interest will receive full and sympathetic consider-

ation in making government policy, both through laws passed by legislatures and through regulations passed by administrative entities; to education--the right to programs and information that help the public make better decisions; to redress--to work with established mechanisms to have problems corrected. Board members should keep these rights in mind when making decisions.

People often equate "the consumer interest" with the public interest. But there is a difference. Every regulatory entity has its reason for being: "To protect the health, safety, and well-being of the public." Therefore, all board members have as their primary goal the public's interest. Just as practitioner groups are a special interest, the consumer perspective is a special interest that must be considered along with other factors when decisions are made. Working in the public interest means looking at the issues before the regulatory entity from the point of view of public protection, rather than from the point of view of the profession or of any one of the special interest groups. This means examining procedures and decisions to ensure that they encourage openness and accountability, increase the public's safety, and do not restrict choices available to consumers. It also means being aware of the consequences of over-regulating a profession and of the need for fees for the practitioners to be reasonable. Useful information about the profession and how the public can lodge complaints and seek redress should be published in brochures and in other publications as appropriate. An aggrieved consumer needs and deserves assistance from the regulatory agency. In many instances, a suggestion of alternate dispute resolution might prove satisfactory. In more extreme instances, revocation of a license/ certificate may be necessary.

Suggested Requirements for Service on Regulatory Entities

The following are suggested requirements:

1. **A demonstrated interest in public service.** Positions on regulatory entities involve considerable work and commitment with little or no compensation.
2. **Common sense and a willingness to ask questions.** Do the policies, procedures, and decisions of the regulatory entity seem sensible? If not, say so and ask for clarification. You are responsible for what goes on with your regulatory entity. You are expected to use good judgement in handling problems and making decisions.
3. **A commitment to attendance.** Consistent attendance is essential to keeping informed

about what is going on and to providing direction and support. An individual who accepts an appointment/election to the governing body of a regulatory entity and does not take seriously the duty to be there regularly and actively, does a disservice to the entity and to the public he/she is supposed to serve. This applies to committee meetings as well.

4. **Assertiveness.** Respect your own rights and needs as well as those of others.
5. **A willingness to become informed about the structure and resources of the regulatory entity.** Find out how government works in relation to your entity and investigate other available resources. You are expected to apply the profession's statutes, rules, and regulations in a fair, unbiased manner.

Characteristics of Effective Board Members

Effective board members have these characteristics in common:

- They demonstrate good team skills in order to make decisions.
- They understand and follow democratic processes.
- They are willing to devote time and effort to the work of the governing board.
- They work to find alternative solutions to problems whenever necessary.
- They have good communication skills.
- They recognize that the goal of the regulatory entity is service to and the protection of the public.
- They are aware that authority is granted by the law to the governing body of the regulatory entity as a whole, not to any member individually. Consequently, they respect the vote of the majority of the governing members.
- They avoid becoming involved in the day-to-day administrative functions of the regulatory entity and its staff.
- They delay making judgements until adequate evidence is in and has been fully discussed.
- They don't let personal feelings toward others affect their decisions.

Participation of Public Members in Regulatory Entities

Every board member has the responsibility to regulate in the public interest rather than the interest of the profession/occupation/industry being regulated. However, public members have this as their sole purpose. Public members are not expected to be, in-

deed are not supposed to be technically expert or experienced in the specific occupation/profession. They are not expected to have a conflict of interest such as may be assumed for those who practice the profession. They bring their own perspectives to the deliberations of the regulatory entity.

Some possible advantages of public members on regulatory boards:

1. Reduces the potential for decisions that favor the regulated occupation/profession over the public.
2. Reduces the potential for decisions which illegitimately favor one faction of the regulated industry/profession over another.
3. Institutionalizes public participation in government decision-making.
4. Decreases public suspicion and thereby augments public confidence and trust in the regulatory entity.
5. Expands the range of skills, talent, training, and perspectives available for higher quality and more creative action.
6. Achieves a balanced discussion, including re-examination of the "givens" in any industry/occupation/profession.
7. Enables "the average citizen" to address the regulatory entity.
8. Enhances credibility respecting decisions and public advocacy.

Some possible disadvantages of public members on regulatory boards:

1. Public members may be intimidated by industry/occupation/profession members' experience in the field.
2. Public members may impede governing activity if technical issues are not understood by lay members.
3. Split public/profession votes or conflict may polarize decision making to the detriment of the entity.
4. There may be fewer motives for participation because professional self-interest motives are lacking. Public members must be purely interested in doing "public service."

Advice to Board Members

The following are suggested responsibilities:

1. Inquiries regarding matters within the regulatory entity's jurisdiction should be directed to the staff so that they can be processed appropriately in accordance with the policies and proce-

- dures of the entity.
2. No details of governing body activity should be released by an individual board member unless and until they become part of the public record. Details of investigations as well as informal hearings or conferences, may not be part of the public record and board members must keep such matters confidential. Where doubt exists, disclosure of such information should be made only after consultation with staff and/or legal counsel.
 3. Board members are generally prohibited from conducting private meetings outside of scheduled meetings of the governing body. This means, for example, that they cannot discuss the details of a disciplinary action with the subject of the complaint or with any other members of the public or with other board members, except at a duly constituted meeting.
 4. It should be remembered that board members are seen as representatives of the regulatory entity when they appear at industry or professional gatherings. They should not appear to speak for the entity unless specifically authorized to do so.
 5. Board members should always be aware that actions taken individually by the member and collectively by the board are subject to scrutiny by members of the profession, the public, and the government and that actions taken, to be valid and enforceable, must be based on relevant statutes and regulations.

Resources

Sections of the "Role of the Board Member" were adapted from *Effective Consumer Representation: An Orientation Manual for Board Members* published by the Maryland Consumer Council, and from the *Handbook for Board Members* published by the Montana Dept. Of Commerce and the *Board Orientation Training Manual* published by the Washington Dept. Of Licensing.

CLEAR RESOURCE BRIEFS 1998-1991

Resource Briefs (1998)

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- RB98-2 Virginia, The Regulation of Health Professions, and the Pew Commission Recommendations
- RB98-3 Evaluating a National Examination Program
- RB98-4 The Texas Health Professions Council: An Alternative to the Consolidation of Lic. Boards
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- RB97-3 Telepractice Bibliography: Legal and Policy Issues.
- RB97-4 Physicians and Deceptive Advertising: How Should Federal and State Regulators Respond?
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The Chair Recognizes

A Booklet of Parliamentary Procedure

CRD-00018

Reprinted February 2004



UNIVERSITY OF ALASKA
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FOREWORD

This booklet is designed to ease the burden of interpreting and reinterpreting the intricacies of parliamentary procedure. It is not meant to be definitive or complete, but it should answer most of the questions raised on parliamentary procedures.

The arrangement of the booklet is such that any organizational president or chairperson can use it quickly and easily by merely referring to the side index.

While parliamentary procedures themselves can be justified on the basis of the effectiveness and uniformity they contribute to meeting procedure, there is little, if any, reason for one person to attempt to learn every rule and its related details. To know where to find the answers is enough.

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THE "WHY" OF PARLIAMENTARY LAW

Parliamentary law is simple in principle. It is based largely on mere common sense and courtesy. It seems technical because it has been necessary to develop a special vocabulary for discussing it. If one knows the vocabulary, the rules come easily. For this reason, a glossary of common terms has been included in the back of the booklet and should be referred to as often as necessary in considering the fundamental rules.

The Purpose of Parliamentary Law:

1. To enable an assembly to transact business with speed and efficiency.
2. To protect the rights of each individual.
3. To preserve a spirit of harmony within the group.

To achieve these purposes, always consider the five basic principles of parliamentary procedure:

1. Only one subject may claim the attention of the assembly at one time.
2. Each proposition presented for consideration is entitled to full and free debate.
3. Every member has rights equal to every other member.
4. The will of the majority must be carried out, and the rights of the minority must be preserved.
5. The personality and desires of each member should be merged into the larger unity of the organization.

THE AGENDA OR ORDER OF BUSINESS

It is customary for every group to adopt a standard order of business for meetings.

When no rule has been adopted, the following is the order:

1. Call to order:

"Will the meeting please come to order."

2. Reading and approval of minutes:

"Are there any corrections to the minutes?"

"There being no corrections, the minutes will stand approved as read."

...OR...

"Are there any further corrections to the minutes?"

"There being no further corrections, the minutes will stand approved as corrected."

3. Reports of officers and standing committees:

Officers, boards, or standing committees should be called upon to report in the order in which they are mentioned in the constitution or by-laws of the organization.

4. Reports of special committees:

5. Unfinished business:

"We come now to unfinished business. Is there any unfinished business to come before the meeting?"

6. **New business:**

"Is there any new business to come before the meeting?"

7. **Program:**

8. **Adjournment:**

Unqualified form: Proposer moves for adjournment; motion is seconded; chairperson calls for a vote; action depends upon majority vote. This motion cannot be discussed.

Qualified form: Proposer moves for adjournment within a definite time or adjournment to meet again at a specified time; motion is seconded; chairperson calls for a discussion; a vote is taken; action depends upon majority vote.

WHAT IS A MOTION?

A motion is a proposal that the group take certain action.

HOW ARE MOTIONS CLASSIFIED?

Main Motions: The object of motions in this group is to bring up questions, or propositions, before the assembly for consideration. Only one main motion can be considered at a given time by the assembly, and such a motion, when introduced, excludes all other main motions until it has been disposed of.

Subsidiary Motions: The object of motions in this group is the modification or disposition of the main motion that is being considered. Their existence as motions depends entirely upon the principal motion to which they are subordinate. Since they relate to the question before the house, it is "in order" to propose them when a main motion is still before the assembly and to vote upon them before voting upon the main motion.

Privileged Motions: Motions of this group have no connection whatsoever with the main motion before the assembly, but are motions of such importance that they are entitled to immediate consideration. These motions have the privilege of setting aside temporarily the main business before the house.

Incidental Motions: Motions of this group have few general characteristics in common, but for convenience have been grouped into one class. The name, "incidental," had been chosen because they arise only incidentally out of the business of the assembly.

See the "Chart of Precedence of Motions and Summary of Rules Governing Them" on pages 10 and 11 for further reference.

HOW SHOULD A MOTION PROGRESS?

1. **A member rises and addresses the presiding officer.**
The presiding officer should be addressed by title, as "Mr. or Madame President." If the specific title is not known, it is always correct to use the term "Mr. or Madame Chairperson."
2. **The member is recognized by the presiding officer.**
The chairperson recognizes a member by name, or by a nod. Having thus received formal recognition from the chairperson, a member is said to "have the floor" and is the only member entitled to present or discuss a motion.
3. **The member proposes a motion.**
A motion is always introduced in the form, "I move that..." followed by a statement of the proposal. This is the only correct phraseology. Aside from very brief explanatory remarks, it is **not** permissible to discuss the merits of a motion either prior to, or immediately following, the formal proposal of the motion. All discussion must wait until after the chairperson has stated the motion to the assembly and has called for discussion.
4. **Another member seconds the motion.**
Another member, without rising or addressing the chairperson, may say, "I second the motion." Seconding a motion is merely an indication that the member seconding it wishes the matter to come before the assembly for consideration. If no one seconds the motion, the chairperson may ask, "Is there a second to the motion?" If there is none, the chairperson may declare, "The motion is lost for want of a second."
5. **The presiding officer states the motion to the assembly.**
When a motion has been properly proposed and seconded, the chairperson repeats the motion to the assembly, or "states the motion." After it has been formally stated to the assembly, it may be spoken of as a "question," a "proposition," or a "measure."

6. The assembly discusses or debates the motion.

After the motion has been formally stated by the chairperson, any member has a right to discuss it. A member must obtain the floor in the same manner as when presenting a motion. Normally the first person who asks recognition is entitled to speak, but when several members wish to speak or present motions at the same time, certain guiding principles should determine the decision of the chairperson:

- a. The chairperson should always show preference to the proposer of the motion.
- b. A member who has not spoken has prior claim over one who has already discussed the question, or who has proposed another motion.
- c. If the chairperson knows the opinions of the various members regarding the measure before the house, he should alternate between those favoring the measure and those opposing it.
- d. The chairperson should recognize a member who seldom speaks in preference to one who frequently claims the attention of the assembly.

**DISCUSSION MUST BE CONFINED TO THE
QUESTION THAT IS "BEFORE THE HOUSE."**

7. The presiding officer takes the vote on the motion.

When all members who desire to discuss the question have done so, the chairperson "puts the motion to a vote." Before taking the vote, the chairperson may inquire: "Is there any further discussion?" or "Are you ready for the question?" If no one rises, the chairperson presumes discussion is closed and will proceed to take the vote by announcing: "All in favor of the motion ... (state the motion) ... say 'Aye'."

Following response from the assembly, the chairperson then says, "Those opposed say 'No'." If the volume of voices cannot determine which way the majority has voted, the chairperson says: "The chair is in doubt. Those in favor of the motion please rise." After counting, the chairperson says, "Be seated... Those opposed, rise... Be seated." Another alternative is to simply call for a show of hands. Certain motions may be voted on by ballot.

8. **The presiding officer announces the result of the vote.** The chairperson formally announces the result of the vote, saying: "The motion is carried; therefore... *(state the intent of the motion)*..." If a majority voted in the negative, "The motion is lost." As soon as the vote has been announced by the chairperson, another motion is in order.

HOW MAY A MOTION BE AMENDED?

The purpose of the motion to **amend** is to modify a motion that has already been presented in such a manner that it will be more satisfactory to the members.

Methods of Amending:

1. **By addition of insertion** - To add something to the motion which it did not contain.
2. **By elimination or by striking out** - To subtract or eliminate something from a motion that was originally a part of it.
3. **By substitution** - This method is a combination of the first two methods, since in amending by substitution something is stricken out and something inserted in its place. The substituted portion may consist of a word, a phrase, a clause, or an entirely new motion.

The most important principle to understand in connection with any form of the motion to **amend** is that an amendment **may be hostile, but it must be germane.**

By "hostile" is meant opposed to the spirit and aim of the motion to which it is applied.

By "germane" is meant having direct bearing upon the subject matter of the motion; that it is relevant, or relating to it.

An amendment may be opposed to the actual intent of the original motion and, in fact, nullify it, but if it relates to the same subject matter, it is germane.

HOW TO HANDLE AMENDMENTS

Types of Amendments:

1. **Amendment of the First Rank** - An amendment to a motion.
2. **Amendment of the Second Rank** - An amendment to the amendment. (*The amendment to the amendment and NOT to the main motion, otherwise it is OUT OF ORDER.*)

**NO AMENDMENT BEYOND THAT OF
SECOND RANK IS POSSIBLE**

It is never in order to propose more than one amendment to each rank at one time. If one desires to amend two separate and unrelated parts of a motion, this must be done by two amendments of the first rank, and one must be voted upon before the other is proposed. It is possible, however, to have a motion, one amendment to the motion (*amendment of the first rank*), and one amendment to the amendment (*amendment of the second rank*) before the assembly at once. Until the amendment of the second rank has been voted upon, no other amendment of the second rank is in order. Until the amendment of the first rank has been voted upon, no other amendment of the first rank can be proposed.

Order of Voting:

Amendments are voted upon in inverse order; that is, the one of second rank is disposed of first.

1. Discussion is held and the vote taken upon the amendment to the amendment (*amendment of second rank*).
2. Discussion is called for and the vote is taken upon the amendment to the motion (*amendment of first rank*).
3. When the vote on this has been taken, discussion upon the original or main motion as **amended** is opened and when completed a vote is taken upon it.

CHART OF PRECEDENCE OF MOTIONS AND SUMMARY OF RULES GOVERNING THEM

	May interrupt a Speaker	Requires a Second	Debatable	Vote Required	Motions that May Apply
Privileged Motions					
1. To fix time to which to adjourn	No	Yes	Limited	Majority	Amend, Reconsider
2. To adjourn (unqualified)	No	Yes	No	Majority	None
3. To take a recess	No	Yes	Limited	Majority	Amend
4. To rise to a question of privilege	Yes	No	No	Chairperson Rules	All
5. To call for the orders of the day	Yes	No	No	None	None
Subsidiary Motions					
6. To lay on the table	No	Yes	No	Majority	None
7. To call for the previous question	No	Yes	No	2/3	Reconsider
8. To limit or extend limits of debate	No	Yes	Limited	2/3	Amend, Reconsider
9. To postpone definitely	No	Yes	Limited	Majority	Amend, Reconsider, Previous Question
10. To refer to a committee	No	Yes	Limited	Majority	Amend, Reconsider, Previous Question
11. To amend	No	Yes	Yes	Majority	Amend, Reconsider, Previous Question
12. To postpone indefinitely	No	Yes	Yes	Majority	Limit Debate, Prev. Ques., Reconsider
Main Motions					
13. a. General main motions	No	Yes	Yes	Majority	All
b. Specific main motions					
To take from the table	No	Yes	No	Majority	None
To reconsider	Yes	Yes	Yes	Majority	Limit Debate, Previous Question, Table, Postpone Definitely
To reconsider and enter on the minutes	No	Yes	No	None until called for	None
To rescind	No	Yes	Yes	2/3	All
To expunge	No	Yes	Yes	2/3	All
To adopt a resolution	No	Yes	Yes	Majority	All
To adjourn (qualified)	No	Yes	Yes	Majority	All
To create orders of the day (special)	No	Yes	Limited	Majority	All
To amend (constitution, etc.)	No	Yes	Yes	General, Majority; Special, 2/3	All
Incidental Motions					
To suspend rules	No	Yes	No	2/3	None
To withdraw a motion	No	No	No	Majority	Reconsider
To read papers	No	Yes	No	Majority	Reconsider
To object to consideration	Yes	No	No	2/3	Reconsider
To rise to a point of order	Yes	No	No	Chairperson Rules or Majority	None
To rise to parliamentary inquiry	Yes	No	No	None	None
To appeal from the decision of the chair	Yes	Yes	Limited	Majority	All except amend
To call for a division of the house	Yes	No	No	Majority	None
To call for a division of a question	No	Yes	No	Majority	Amend

NOMINATIONS AND ELECTIONS

A nomination is the formal presentation to the assembly of the name of a candidate for the office to be filled.

1. Nomination From the Floor:

- a. Nominations do not require a second.
- b. Nominations are in order as soon as the chairperson calls for them.
- c. As a nomination is made, the chairperson repeats it and the secretary records it.
- d. No member may nominate more than one candidate for each office.
- e. If there are no further nominations, the chairperson may declare the nominations closed.
- f. A motion to close the nominations requires a two-thirds vote.
- g. Prior to voting but following the formal closing of nominations, nominations may be reopened by a motion, which requires only a majority to carry.

2. Nominations by Nominating Committee:

- a. Committee may be appointed or elected as assembly may choose or as stated in the by-laws.
- b. Nominating committee report presents to the organization the names of one or more members as candidates for each office.
- c. The report of the nominating committee is not adopted, but the names are posted and treated as if the persons named had been nominated from the floor.
- d. Further nominations may be made from the floor.

3. Nominations by Ballot:

- a. Chairperson directs tellers to pass out ballots and the member writes after each office the name of one person whom he/she desires to nominate.

3. Nominations by Ballot (continued):

- b. If a candidate receives a majority in this manner, it is usual to declare that candidate elected.
- c. If no majority is received, a second ballot is then taken, in which candidates nominated by previous ballot are voted upon. The candidate who receives a majority on this ballot is elected.
- d. If no one is elected on the second ballot, a motion that only the two highest candidates on the previous ballot be considered on the next ballot, is in order before this third ballot. The third ballot then becomes the decisive vote, or the electing ballot.

4. Voting for Candidates Not Nominated:

Voters may vote for anyone who is eligible regardless of whether or not they have been nominated, and anyone receiving the necessary majority is elected. This is commonly called a "sticker ballot."

5. Voting on Nominations:

- a. After the nominations are closed, the assembly proceeds to vote upon the names by the method prescribed in the constitution.
- b. An election becomes effective immediately, if the candidate is present and does not decline, or is absent but has consented to candidacy. If the candidate is absent and has not consented to candidacy, the election becomes effective as soon as the candidate is notified, if the nomination is not immediately declined.
- c. Unless some other time is specified in the by-laws, an officer assumes the duties of office as soon as elected.

Most organizations make specific and detailed provisions for nominating and electing new officers in their constitution and by-laws. The provisions ordinarily include such details as time of nomination, time of elections, method of nominating and electing, and time of installation.

ACTION FOR SPECIAL PURPOSES

Kind of Motion	Object	Effect
To lay on the table	Clear the floor for more urgent business	Delays action
To call for the previous question	Secure immediate vote on pending question	Ends debate
To limit or extend time for debate	Provides more or less time for discussion	Shortens or lengthens discussion period
To postpone definitely (to a certain time)	Often gives more time for informal discussion and for securing followers	Delays action
To commit or refer	To enable more careful consideration to be given	Delays action
To amend	To improve the motion	To change the original motion
To postpone indefinitely	To prevent a vote on the question	To suppress the question
To raise a point of order	To call attention to violation of rules	Keeps group functioning according to parliamentary procedures
To appeal from the decision of the chair	To determine the attitude of the group on the ruling made by the chair	Secures ruling of the group rather than by the chair
To suspend the rules	To permit action not possible under the rules	Secure action which would otherwise be prevented by the rules
To object to the consideration of a question	Prevent wasting time on unimportant business	Suppress the motion
To divide the question	Secure more careful consideration of parts	Secures action by parts
To call for a division	(a) To determine the accuracy of a <i>viva voce</i> vote (b) To secure expression of individual member's vote	Secures an accurate check on vote

ACTION FOR SPECIAL PURPOSES

Kind of Motion	Object	Effect
To nominate	Suggest names for office	Places before the group names for consideration
To make a request growing out of pending business	To secure information or ask to be excused from a duty	Provide information
To fix the time to which to adjourn	To have legal continuation of the meeting	Sets definite continuation time
To adjourn	End the meeting	Adjourns the meeting
To take a recess	To secure an intermission	Delays action
To raise a question of privilege	To correct undesirable conditions	Corrects undesirable condition
To call for the order of the day	To secure adherence to the order of business	Same as object
To take from the table	Continue the consideration of the question	Continue consideration of question
To reconsider (Only a member of the prevailing side may make this motion)	To reconsider the question	Secures further consideration and another vote on the question
To reconsider and have entered on the minutes (Only a member of the prevailing side may make this motion)	To reconsider the question at the next meeting	Secures further consideration and another vote on the question
To rescind	Repeal action previously taken	Same as object
To ratify	Approves previous action taken	Same as object

Action For Special Purposes

GLOSSARY

Amend: To change a motion either by adding to it, taking from it, or by altering it in some other way. (See section on Amendments.)

Chair: The Chairperson: "Addressing the chair" means speaking to the chairperson or president. This is done by rising to one's feet when no one else is speaking (with some exceptions) and saying, "Mr. or Madam Chairperson." Being "recognized by the chair" means being given permission to speak further. (See section on Progress of Motions.)

Power of chair: The chairperson has the following authority:

- a. Decide in what order speakers shall be recognized.
- b. Refuse to recognize members offering dilatory, absurd or frivolous motions or motions intended to obstruct business.
- c. Restrain speakers within the limits of the rules.
- d. Enforce good decorum.
- e. Appoint committees.
- f. Decide points of order.
- g. Vote in cases where his/her vote would change the result; e.g., to make or break a tie.
- h. Should avoid influencing a vote by commenting on a motion under consideration.

Actions of the chairperson are, of course, subject to appeal. (See section on Incidental Motion, "to appeal from the decision of the chair.")

Commit: To refer to a committee.

Committee of the Whole: Sometimes certain matters come up which can be properly studied and digested only as a committee would go into them, but which, because of their importance, should be considered by all members, and therefore should not be referred to a small committee. Then the meeting, on motion duly made, may "resolve itself into a committee of the whole." This means that the meeting officially is discontinued while everyone remains and becomes a member of a large special committee including everyone present. The chairperson of the regular meeting does not preside over a committee of the whole; a special chairperson is appointed.

Debate: Discussion or argument over a motion.

Division: "Division" in parliamentary law means simply a vote whereby all who are in favor and all who are opposed to a motion stand separately in groups as the chairperson calls for "ayes" and "nays."

Division of Question: To separate a motion so that different parts of it may be considered individually.

Filling Blanks: A term used to indicate a method of decision regarding a matter where several different courses of action are possible. The term "blank" is used because usually this method is applied in motions where an exact amount, a name, a date or some other essential specific information is left blank.

Floor: The privilege of speaking before the assembly. Thus, when one "obtains the floor," he/she is granted an opportunity to speak.

General Order: "Making a general order" is setting a future time for the discussion of a special matter. Making a general order differs from making a special order in that the former does not involve the breaking of any rules.

Indefinite Postponement: This term is clear in the ordinary meaning of the words included in it except that the object of indefinite postponement is not merely to postpone, but, in effect, to reject.

Informal Consideration: When a member moves "informal consideration," and the motion is adopted, the meeting lays aside formal rules, allowing each person present to speak once on the subject under consideration.

Incidental Motion: An incidental motion is one growing out of another already under consideration; this secondary motion must be disposed of before the original motion may be proceeded with. (See section on Motions.)

Motion: A formal proposal to a meeting that it take certain action. A motion is a "motion" when stated by its proponent and until repeated by the chairperson who presents it for acceptance or rejection, at which time it becomes a "question," a "proposition," or a "measure." (See section on Progress of Motions.)

Order of Business: The regular program of procedure of a society. (See section on Agenda.)

Order: When this term is applied to an act of an assembly it means an expression of the will of the assembly in the form of a command. An "order" differs from a "resolution" in that the latter is not a command, but a declaration of fact or an expression of opinion or purpose.

Order of the Day: Regular order or program of business. A motion "calling for the orders of the day" is a motion demanding that the present discussion be dropped and that the chairperson announce the next matter to be taken up in accordance with the organization's customary and established business routine. The term "orders of the day" has more specific meaning when a certain time has been set aside for the consideration of a given matter. Then a demand for the "orders of the day" is a request that this specific thing be taken up at the time set for it.

Parliamentary Inquiry: An investigation or checking to determine the proper course of procedure.

Privilege: The term "privilege" in parliamentary law has a restricted meaning and refers specifically to the privileges or rights of the meeting or those attending chiefly in connection with matters of physical comfort; such as inability to hear a speaker, the heating, lighting and ventilation of the meeting room, noises and other disturbances, etc., and the ineligibility or misconduct of a member in a meeting at the time. These "questions of privilege" should not be confused with "privileged motions." Questions of privilege may be involved in motions, but privileged motions include other matters.

Privileged Motion: A privileged motion is one which is so vital in character that it takes precedence over all others. (See section on Motions.)

Question: The question in parliamentary law is the proposition or motion after it has been placed before the meeting for action by the chairperson. To "move the previous question" is to demand that the chairperson take a vote on a motion which is being discussed. A "question," when adopted becomes an "order," "resolution," or a "vote." (See section on Motions.)

Refer: To refer to a committee.

Resolution: The act of an assembly, the purpose of which is to declare facts or express opinions or purposes, and not to command. (See section on Order.)

Suspension of Rules: "When the assembly wishes to do something that cannot be done without violating its own rules, and yet is not in conflict with its constitution or by-laws, or with the fundamental principles of parliamentary law, it 'suspends the rules that interfere with' the proposed action." ...Robert.

Second: A motion, in order to be considered by the meeting, must have a "second," i.e., a sponsor in the form of a second member who indicates support of the motion by saying, "I second the motion." (See section on Motions.)

Sine die: Latin meaning "without day." Meetings frequently adjourn "sine die." This means that no date is set for a future meeting.

Special Order: "Making a special order" is setting aside all rules for the consideration of some important question at a future time.

Subsidiary Motion: A subsidiary motion is one growing out of and applied to another already under consideration which is made use of "to enable the assembly to dispose of it in the most appropriate manner," but which need not necessarily be decided before the question out of which it has arisen. (See section on Motions.)

Table: The "table" in parliamentary law is literally the speaker's table, but to "lay on the table" or "to table" a motion means to delay action on it.

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4. Henderson, Melvin and Herbert J. Rucker, *A Guide to Parliamentary Practices.**
5. Robert, Henry M. *Rules of Order and Parliamentary Practice.**
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7. Wines, Emma M. and Marjory W. Card, *Come to Order.*

*These references were found most useful in compiling this booklet.

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**COMMITTEE INTEREST REQUEST FORM
NASBA Committee 2013-2014**

Accountancy Licensee Database/CPA verify
Administration and Finance Committee
Audit Committee
Awards Committee
Board Effectiveness and Legislative Support Committee
Bylaws Committee
CBT Examination Administration Committee
Communications Committee
CPA Examination Review Board
Compliance Assurance Committee
CPE Committee

Education Committee
Enforcement Resource Committee
Ethics & Strategic Issues Committee
Executive Directors Committee
Global Strategies Committee
International Qualifications Appraisal Board
Regulatory Response Committee
UAA Committee

Complete the following if you would like to serve on a NASBA committee in 2013-2014.

Name Board

Firm

Address

City State Zip Code

Telephone Facsimile E-mail

2012-13 Current NASBA Committee Service: _____

I would like to continue on this committee: (Circle) Yes No
(If circled YES this will be listed as your first choice unless otherwise noted)

Select each committee you are interested in from the above list and indicate whether it is your first, second, or third choice.

Committee Choice	First Choice	Second Choice	Third Choice
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Please submit to:

NASBA

150 Fourth Avenue North, Suite 700 Nashville, TN 37219-2417

Telephone: (615) 880-4202 FAX: (615) 880-4291 Email: aholt@nasba.org

ATTN: Anita Holt

Deadline: April 25, 2013

NASBA Committee Charges for 2013 – 14

Accountancy Licensee Database/CPAverify Committee

Achieve recognition and acceptance of the Accountancy Licensee Database and CPAverify by all Boards of Accountancy and relevant stakeholders.

Administration and Finance Committee

Oversee and monitor the fiscal operations of the Association.

Audit Committee

Oversee the annual financial statement audit, the internal controls, and the safeguarding of assets of the Association, and shall recommend to the Board Directors the firm to perform the audit.

Awards Committee

Recommend to the Board of Directors recipients of the Distinguished Service Award, William H. Van Rensselaer Public Service Award, and Lorraine P. Sachs Standard of Excellence Award.

Board Effectiveness and Legislative Support Committee

Develop strategies to assist Boards of Accountancy in efforts to improve effectiveness and support the Director of Legislative Affairs in developing an effective legislative strategy.

Bylaws Committee

Review and recommend amendments to the Bylaws to the Board of Directors.

CBT Examination Administration Committee

Promote effective and efficient administration and operation of the Uniform CPA Examination.

Communications Committee

Promote effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.

Compliance Assurance Committee

Promote effective oversight of compliance with professional standards by CPAs and their firms.

CPA Examination Review Board

Review, evaluate and report on the appropriateness of the policies and procedures utilized in the preparation, grading and administration of the Uniform CPA Examination and other examinations in general use by Boards of Accountancy for the licensing of certified public accountants; examine such records, and make observations, inspections, and inquiries as it deems necessary; and report annually to the Boards of Accountancy.

CPE Committee

Oversee the joint AICPA/NASBA CPE Standards Committee and related Statement on Standards for Continuing Professional Education Programs.

Education Committee

Oversee the entry-level education requirements to the accounting profession.

Enforcement Resources Committee

Promote effective, efficient, and where appropriate uniform, enforcement of professional standards by Boards of Accountancy.

Ethics and Strategic Issues Committee

Promote the development and maintenance of high-quality standards of ethical practice to protect the public interest. Consider significant forward-looking issues and their strategic relevance to both Boards of Accountancy and NASBA.

Executive Directors Committee

Support Executive Directors in their roles with Boards of Accountancy.

Global Strategies Committee

Monitor international professional issues impacting the public interest and the ability of licensees to practice globally.

International Qualifications Appraisal Board (Joint Committee)

As directed by the Executive Committee, survey and assess professional practice standards and qualifications in specified countries and recommend the feasibility of Mutual Recognition Agreements to the Board of Directors.

Nominating Committee

Nominate officers and directors, in accordance with NASBA's Bylaws.

Past Chairs Advisory Council

Provide background and counsel on current issues framed with a historical perspective.

Regulatory Response Committee

Develop timely proposed responses on professional practice developments.

Relations with Member Boards Committee

Provide reciprocal communication between Boards of Accountancy and NASBA Board of Directors.

Uniform Accountancy Act Committee

Oversee the Uniform Accountancy Act and related Model Rules and recommend amendments to the Board of Directors.

2012 NASBA PUBLICATIONS

100 Years of NASBA Serving the Public Interest

This book provides a panorama of the people, committees and activities that have shaped the history of NASBA over the first 100 years. The majority of the work addresses the past 40 years—a period of rapid growth and development. Sources include minutes of board and committee meetings, NASBA publications and interviews with past leaders, including both volunteers and staff. Hardback copies are available for \$29.95, paperback are \$17.95.

Annual Report

Released in October of each year, the annual report is a comprehensive overview highlighting NASBA's operational and financial performance throughout the preceding year. The annual report is free to state board members and executive directors. To view the electronic version of the report, visit www.nasba.org.

Bylaws

The NASBA Bylaws are the organization's rules and policies and include amendments adopted in 2010.

Candidate Performance on the Uniform CPA Examination

The Candidate Performance Book contains statistical reports for the previous year's examinations, including performance of first-time and repeat candidates by state and performance of candidates by school for each institution represented at the examination by five or more candidates. The publication features an introductory section, which summarizes and analyzes the research findings. The latest edition is available for purchase in print and electronic formats. Order forms can be downloaded through the www.nasba.org Web site. All current and previous editions are available on CD for \$75. Current and limited previous editions of the soft-cover book are available for \$130 (plus postage and handling). The following previous editions are currently available: 1997, 1998, 1999, 2002, 2003, 2004, 2005 (available on CD only), 2006, 2007, 2008, 2009, 2010, and 2011. Publications prior to 1997 may also be available upon special request.

Committee Handbook and State Board Directory

The Committee Handbook is a directory of NASBA's Board of Directors, committees, member boards, delegates, executive directors and associates. The Handbook is produced annually and free to state board members and executive directors.

CPA Examination Review Board (ERB) Annual Report

The ERB Annual Report summarizes the activities of the ERB and the scope of its work for the past year concerning the preparation, administration and scoring of the Uniform CPA Examination. The 2011 Report and previous editions are available upon request.

2012 NASBA Publications, page 2

State Board Report

The State Board Report (SBR) is a monthly newsletter of current developments affecting state accountancy regulation. The SBR is free to state board members and executive directors. Available to others upon request.

State Boards of Accountancy of the United States

The state board listing is a current directory of names, addresses, telephone numbers and executive directors of the 55 U.S. accountancy boards. This listing can be obtained by visiting www.nasba.org.

Uniform Accountancy Act, Fifth Edition, July 2007. Approved for publication by the Boards of Directors of the AICPA and NASBA, the UAA is designed to (1) advance the goal of uniformity, and (2) protect the public interest and promote high professional standards. The UAA seeks to eliminate differing requirements for CPA certification, reciprocity, temporary practice, and other aspects of state accountancy legislation in the 55 American licensing jurisdictions that constitute artificial barriers to the interstate practice and mobility of certified public accountants. The UAA is provided as a single comprehensive piece of legislation that could be adopted in place of existing state laws.

Uniform Accountancy Act Model Rules, as approved by NASBA Board of Directors April 24, 2009. The UAA Model Rules have been prepared by NASBA as part of its continuing effort to update and promote uniformity in the regulatory schemes governing the practice of accountancy in the various jurisdictions.

Semi-Independent State Boards of Accountancy Position Paper, as approved by the NASBA Board of Directors October 22, 2010. NASBA developed this position paper because it is deeply concerned that the authority, the resources, and the reporting relationship to the state legislature and Governor are inappropriate or inadequate for many Accountancy Boards. To view the paper in its entirety, visit www.nasba.org.

AUDIOVISUAL MATERIALS

Annual Meeting Presentations

Videos of all NASBA conferences are available online, in the news section, of www.nasba.org. Upon request, individual videos are available to state board members and executive directors.

Acronyms Heard at NASBA Meetings

AAA - American Accounting Association
AACSB – Association to Advance Collegiate Schools of Business
ACAP – Advisory Committee on the Auditing Profession (US Treasury Department)
ACCA – Association of Chartered Certified Accountants
ACAT – Accreditation Council for Accountancy and Taxation (NSA affiliated)
ADA - Americans with Disabilities Act
AG - Attorney General
AICPA - American Institute of Certified Public Accountants
ALD – NASBA’s US Accountancy Licensee Database
ALL – Accountancy Licensing Library
ARSC – AICPA Accounting and Review Services Committee
ASAF – Accounting Standards Advisory Forum
ASB – AICPA Auditing Standards Board
ATT – Authorization to test (for Uniform CPA Examination)
AUD – Auditing and Attestation (section of Uniform CPA Examination)
BEC – Business Environment and Concepts (section of the Uniform CPA Examination)
BOA - Board of Accountancy
BOD - Board of Directors
BOE - Board of Examiners
BRP – AICPA/FAF/NASBA Blue Ribbon Panel on Standard Setting for Private Companies
CA - Chartered Accountant
CAC – Compliance Assurance Committee
CAG –Consultative Advisory Groups advise various IFAC committees
CAI – Chartered Accountants Ireland (formerly Institute of Chartered Accountants in Ireland)
CAQ – Center for Audit Quality
CBT - Computer-based testing
CGA – Certified General Accountants Association of Canada
CGMA – Chartered Global Management Accountant
CICA - Canadian Institute of Chartered Accountants
CIMA – Chartered Institute of Management Accountants
CLEAR - Council on Licensure, Enforcement and Regulation
CPA – Certified Public Accountant; Chartered Professional Accountant
CPAC – Chartered Professional Accountants Canada
CPAES - NASBA's CPA Examinations Services division
CPC- Contador Publico Certificado (Mexican equivalent to CPA)
CPE - Continuing professional education
CPT – NASBA Center for the Public Trust
CSG – Contract Steering Group (NASBA/AICPA/Prometric CBT examination contract)
EA - Enrolled Agent
ED - Exposure draft or executive director
ERB - CPA Examination Review Board
FAF – Financial Accounting Foundation
FAR – Financial Accounting and Reporting (section of the Uniform CPA Examination)
FASB - Financial Accounting Standards Board
FEI - Financial Executives International
FRC – Financial Reporting Council (independent regulator in United Kingdom)
FSA – Federation of Schools of Accountancy
FTC – Federal Trade Commission
GAAP – Generally Accepted Accounting Principles

GAAS – Generally Accepted Auditing Standards
GAGAS – Generally Accepted Government Auditing Standards
GAO - Government Accountability Office
GATS - General Agreement on Trade in Services
HKICPA – Hong Kong Institute of Certified Public Accountants
IAASB – International Auditing and Assurance Standards Board
IASB – International Accounting Standards Board
ICAA - Institute of Chartered Accountants in Australia
ICAEW – Institute of Chartered Accountants of England and Wales
ICAS – Institute of Chartered Accountants of Scotland
IESBA – International Ethics Standards Board for Accountants
IFAC - International Federation of Accountants
IFRS – International Financial Reporting Standards (prior to 2002 referred to as IAS)
IFIAR – International Forum of Independent Audit Regulators (IFAC affiliated)
IG - Inspector General
IMCP – Instituto Mexicano de Contadores Públicos
IOSCO – International Organization of Securities Commissions
IPSB – Independent Professional Supervisory Board
IQAB - NASBA/AICPA International Qualifications Appraisal Board
IQEX - International Qualification Examination
IRS – Internal Revenue Service
LPA - Licensed Public Accountant
MRA - Mutual recognition agreement
NABA – National Association of Black Accountants
NAFTA - North American Free Trade Agreement
NASBA - National Association of State Boards of Accountancy
NCCPAP - National Council of CPA Practitioners
NCD – National Candidate Database
NQAS - NASBA National Qualification Appraisal Service
NSA - National Society of Accountants
NTS – Notice to schedule (for Uniform CPA Examination)
NZICA – New Zealand Institute of Chartered Accountants
PA - Public Accountant
PCC – Private Company Council
PEEC - AICPA Professional Ethics Executive Committee
PCAOB - Public Company Accounting Oversight Board
PIOB – Public Interest Oversight Board (IFAC body)
PMRA – Professional Mutual Recognition Agreement (variation of MRA)
POB – United Kingdom’s Public Oversight Board
PR – Peer Review (as well as Puerto Rico)
PRB – Peer Review Board
PROC – Peer Review Oversight Committee
PTIN – IRS issued Preparer Tax Identification Number
QAS - Quality Assurance Service (associated with the NASBA CPE Sponsor Registry)
REG – Regulation (section of the Uniform CPA Examination)
SAC – Selection Advisory Committee
SAICA – South African Institute of Chartered Accountants
SAS - Statements on Auditing Standards
SBR - *State Board Report* (NASBA's monthly newsletter)
SEC – Securities and Exchange Commission
SFAS – State Facilitated Access System (AICPA Peer Review transparency initiative)
SOX - Sarbanes-Oxley Act of 2002 (also called “Sarbox”)

SQCS - Statements on Quality Control Standards
SSAE - Statements on Standards for Attestation Engagements
SSARS - Statements on Standards for Accounting and Review Services
TAC - The Accountants Coalition (E&Y, PWC, D&T, KPMG, GT)
UAA - Uniform Accountancy Act
USTR - US Trade Representative
WTO - World Trade Organization
XBRL – Extensible Business Reporting Language

NASBA PUBLICATIONS – JUNE 2013

100 Years of NASBA Serving the Public Interest

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Bylaws

The NASBA Bylaws are the organization's rules and policies and include amendments adopted in 2010.

NASBA Report on the Uniform CPA Examination (formerly *Candidate Performance Book*)

The *NASBA Report on the Uniform CPA Examination* is your go-to resource for annual data and trends of candidates taking the Uniform CPA Exam; providing a snapshot of candidate trends from around the world. Statistical reports and commentary on trends in exam participation offer insights about how to interpret the data.

This year's publication, which includes statistical information from all (4) testing windows in 2012, has been completely redesigned to better meet the needs of the both NASBA's stakeholders and the book's numerous end users.

The current edition of the book is available in soft-cover print and eBook formats. Previous editions (including years 2006-2010) are also available for purchase. Learn more about NASBA's candidate performance products and how to order by visiting the NASBA website:

<http://www.nasba.org/products/candidateperformancedata/>.

Committee Handbook and State Board Listing

The Committee Handbook is an electronic listing of NASBA's Board of Directors, committees, member boards, delegates, executive directors and associates. The Handbook is produced monthly (in PDF format) and is free to state board members and executive directors.

CPA Examination Review Board (ERB) Annual Report

The ERB Annual Report summarizes the activities of the ERB and the scope of its work for the past year concerning the preparation, administration and scoring of the Uniform CPA Examination. The 2013 Report and previous editions are available upon request.

State Board Report

The *State Board Report* (SBR) is a monthly newsletter of current developments affecting state accountancy regulation. The SBR is sent to state board members and executive directors. Available to others upon request.

CPE Monitor

The *CPE Monitor*, published quarterly, provides news and updates regarding the National Registry of CPE Sponsors as well as information pertaining to the world of Continuing Professional Education.

Enforcement Newsletter

This new quarterly newsletter combines pertinent information from the former *ALD News* (representing the ALD/CPAverify Committee) with important news and information from the Enforcement Committee under one title designed to bring you all the latest NASBA updates related to enforcement and compliance efforts at your Board.

Ethics Matters

Published bi-monthly, *Ethics Matters* serves as the official publication of the NASBA Center for the Public Trust. The newsletter shares news and updates regarding the CPT, StudentCPT and other relevant items pertaining to the world of ethics.

Board of Accountancy Online Directory

The state board listing is a current directory of names, addresses, telephone numbers and executive directors of the 55 U.S. Boards of Accountancy. This listing can be obtained by visiting www.nasba.org.

Uniform Accountancy Act, Sixth Edition, August, 2011. Approved for publication by the Boards of Directors of the AICPA and NASBA, the UAA is designed to (1) advance the goal of uniformity, and (2) protect the public interest and promote high professional standards. The UAA seeks to eliminate differing requirements for CPA certification, reciprocity, temporary practice, and other aspects of state accountancy legislation in the 55 American licensing jurisdictions that constitute artificial barriers to the interstate practice and mobility of certified public accountants.

Uniform Accountancy Act Model Rules, as approved by NASBA Board of Directors July 29, 2011. The UAA Model Rules have been prepared by NASBA as part of its continuing effort to update and promote uniformity in the regulatory schemes governing the practice of accountancy in the various jurisdictions.

Semi-Independent State Boards of Accountancy Position Paper, as approved by the NASBA Board of Directors October 22, 2010. NASBA developed this position paper because it is deeply concerned that the authority, the resources, and the reporting relationship to the state legislature and Governor are inappropriate or inadequate for many Accountancy Boards. To view the paper in its entirety, visit www.nasba.org.

AUDIOVISUAL MATERIALS

Annual Meeting Presentations

In an effort to keep the public informed about the latest regulatory developments regarding the accounting profession, NASBA offer videos of regional, national and international conferences. Additionally, NASBA offers a variety of outreach videos. Links to the video gallery can be found in the Media & Resources section of www.nasba.org.

NASBA quick poll

In an effort to streamline and enhance the Quick Poll process, we have implemented a new online survey system called Survey Monkey. With this system, Quick Polls are faster, easier and more efficient. The greatest benefit of using Survey Monkey is that results are automatically compiled as they are received and available for the author to view in real-time.

You may be thinking, "Sounds great, but what do I have to do?" It's easy – simply follow the instructions below.

1. **Create your poll** with questions and possible answers (unless answers are to be open ended). Please include a brief synopsis (2-3 sentences) about the survey.
2. **Submit the poll** with the requested response date.
3. **View the online sample** that is emailed to you.
4. **Send approval or changes** to shill@nasba.org.
5. Once approved, **survey launches**.
6. **View responses** of the survey in real-time via a link emailed to you.
7. After Quick poll closes, you may also request an excel report of your survey results.

If you have questions or concerns regarding your Quick Poll, please contact Steve Hill at shill@nasba.org or 615.880.4243.

NASBA

BYLAWS

Amended October 26, 2010

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Bylaws

National Association of State Boards of Accountancy

Amended October 26, 2010 Reformatted (As of April 17, 2012)

ARTICLE I - Name

The name of this organization shall be the National Association of State Boards of Accountancy, Inc. (hereinafter, the "Association"). The location of the Association's principal office shall be within the continental United States as the Board of Directors shall determine.

ARTICLE II - Purpose

The purpose of the Association shall be to provide an organization to protect, promote, foster and advance the common interests and welfare of boards of accountancy of the various states of the United States, its territories and the District of Columbia. The Association shall provide a forum for the exchange of information and obtaining assistance in discharging such boards' responsibilities for the administration of public accountancy laws and for the protection of the public interest as it is affected by the practice of public accountancy. The Association shall also promote the general welfare of its members for the accomplishment of the objectives herein above set forth. The Association shall not be organized for profit or organized to engage in a regular business of a kind ordinarily carried on for profit or carry on any activities which are inconsistent with the exempt status of organizations described in Section 501(c)(6) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any successor law.

ARTICLE III - Membership

3.1 Member Boards.

3.1.1 The members of the Association shall be the boards, departments or instrumentalities confirmed by the Board of Directors as legally constituted by their respective states, territories and the District of Columbia of the United States of America to pass on the qualifications of, or to examine applicants for certification or licensure as, certified public accountants or similar licensed categories, or to regulate the practice of public accountancy within their jurisdiction.

3.1.2 Hereinafter the members of the Association shall be referred to as the "Member Boards." In a jurisdiction where there is more than one board, department or instrumentality as defined above, they collectively shall constitute a single Member Board under the provisions of these bylaws.

3.2 Delegates.

All duly appointed or elected individuals who are members of the Member Boards as determined by the respective Member Board's laws shall be Delegates of the Association. Delegates shall have the privilege of the floor and may propose motions, resolutions, or other actions at all meetings of the Association and shall be eligible for service as officers, directors and members of committees of the Association.

3.3 Associates.

All former Delegates or persons who have been members of Member Boards shall be Associates of the Association provided that their dues, established in accordance with these bylaws, have been paid in full for the current fiscal year. Associates shall have the privilege of the floor and may propose motions,

resolutions, or other actions at all meetings of the Association and shall be eligible for service as officers, directors and members of committees within the limitations established by these bylaws.

ARTICLE IV - Board of Directors and Officers

4.1 Board of Directors.

The business and affairs of the Association shall be under the direction of a Board of Directors.

4.2 Composition of Board of Directors.

The Board of Directors shall be composed of a Chair, Vice Chair, Past Chair, nine Directors-at-Large and a Regional Director from each Region established in accordance with the provisions of Article V of these bylaws.

4.3 Officers.

4.3.1 The officers of the Board of Directors shall be a Chair, Vice Chair, Past Chair, Secretary and Treasurer. The officers of the Board of Directors shall have the duties set forth in Article IV, Section 8 of these bylaws.

4.3.2 To be eligible to serve as Vice Chair, an individual must have served as a Director-at-Large or Regional Director for a minimum of one year, but need not be a current member of the Board of Directors at the time of his or her election.

4.3.3 The Secretary and Treasurer shall be elected by the Board of Directors from the Directors-at-Large.

4.3.4 Neither Officers of the Board of Directors nor Directors shall receive compensation for their services to the Association.

4.4 President.

A President shall be appointed by the Board of Directors and shall serve as the Chief Executive Officer of the Association. The President shall manage the affairs of the Association and have such duties and responsibilities as the Board of Directors shall determine. The President shall be salaried and shall report directly to the Chair who, with the consent and approval of the Executive Committee of the Board of Directors, will assign duties and powers in his or her areas of responsibility. The President shall employ and terminate staff, enter into routine contracts, and obtain legal consultation. The President shall also serve without additional compensation, in such other capacity relating to the business of the Association to which he or she may be elected or appointed by the Executive Committee of the Board of Directors. The President may be removed with or without cause, by a resolution of the Board of Directors. The President shall serve as an ex officio member of the Board of Directors without vote and shall not be counted in determining the total number of authorized Directors. The President shall be granted the privilege of the floor at all meetings of the Association and the Board of Directors.

4.5 Terms of Office.

4.5.1 The Vice Chair and Directors shall be elected in accordance with these bylaws during the Business Session at Annual Meeting of the Association. The Vice Chair shall serve as such from the adjournment of the Business Session at the Annual Meeting at which he or she is so elected until the adjournment of the Business Session at the next following Annual Meeting, at which time he or she shall become Chair and

shall serve as such until the adjournment of the Business Session at the next following Annual Business Meeting, at which time he or she shall become Past Chair and shall serve as a Director of the Association in accordance with the provisions of Article IV, Section 2 of these bylaws.

4.5.2 No incumbent shall be elected to succeed himself or herself in the offices of Chair or Vice Chair.

4.5.3 No Past Chair shall be eligible to be re-elected as an Officer or Director.

4.5.4 Directors-at-Large shall be elected for three-year terms and may serve a maximum of two complete terms.

4.5.5 Regional Directors shall be elected for one-year terms and may serve a maximum of three complete terms.

4.5.6 A person who has succeeded to or been appointed to fill a vacancy (serve an unexpired term) shall not have that service counted in the limitation of terms that can be served, provided that in no event shall an individual be eligible for election or appointment to fill an unexpired term if the individual has already served two complete terms as a Director at Large..

4.6 Vacancies.

4.6.1 A vacancy in the Chair position shall be filled by the Vice Chair.

4.6.2 If a vacancy in the Vice Chair position occurs, the Nominating Committee Chair shall promptly call a meeting of the Nominating Committee to nominate a candidate for Vice Chair. If administratively possible, the Vice Chair nominee will be presented with the other nominees for consideration at the Annual Meeting. If the timing is such that a vote can not occur at the Annual Meeting, written ballots containing the name of the proposed candidate shall be sent promptly to the Presiding Officers of all Member Boards for voting as set forth in Article VI, Section 8. If necessary, the Chair shall continue to serve until this process is complete.

4.6.3 A vacancy in the Past Chair position shall not be filled until after the end of the current Chair's term.

4.6.4 All other vacancies on the Board of Directors shall be filled by the Board of Directors and all such appointees shall serve the unexpired term of their predecessors in office.

4.7 Qualifications and Limitations.

4.7.1 All members of the Board of Directors shall be Delegates or Associates. A simple majority of all members of the Board of Directors shall be Delegates at the time of or within six months of the Annual Business Meeting at which they are elected to their current office on the Board.

4.7.2 All Regional Directors shall be Delegates at the time of or within six months prior to their election or appointment.

4.8 Duties.

4.8.1 The duties of Officers and Directors shall be such as usually are attached to such offices and such other duties consistent with the provisions of these bylaws, resolutions or actions of the Member Boards at the Annual Meeting or any Special Meeting, or as may be determined from time to time by the Board of

Directors. All members of the Board of Directors must meet the fiduciary duties of careful and prudent judgment, adherence to organizational purpose and rules, and avoidance of conflicts of interest.

4.8.2 The Chair, when present, shall preside at all meetings in accordance with Robert's Rules of Order, Newly Revised, interpret these bylaws, appoint all committees that will be active during his or her tenure as Chair, and serve as an ex-officio member of all committees except the Nominating Committee.

4.8.3 The Vice Chair, shall in the absence of the Chair, exercise the duties of and possess all the powers of the Chair. The Vice Chair shall also serve as a member of the Administration and Finance Committee.

4.8.4 The Secretary shall perform the duties usual and incidental to the office that are required to be performed by law, and shall be responsible for the minutes of the Board of Directors. The Secretary may delegate to the President and other staff the actual performance of any or all of the office's appropriate duties and authorize the President or staff to sign under their respective titles the correspondence conducted by them.

4.8.5 The Treasurer shall be responsible for the activities of the Administration and Finance Committee, and shall serve as its Chair.

4.8.6 Regional Directors shall be responsible for communications with the boards of accountancy in the Regions which they represent.

4.8.7 The Past Chair shall serve as Chair of the Nominating Committee in accordance with Article VII, Section 3 of these bylaws.

4.9 Regular Meetings.

Regular meetings of the Board of Directors shall be held prior to the Annual Meeting of the Association and at such other times as the Board of Directors may designate.

4.10. Special Meetings.

The Chair may call special meetings of the Board of Directors at such time and place as he or she shall determine. Alternatively, the Chair shall call such special meetings at such time and place as may be designated in a written request of five or more members of the Board of Directors.

4.11 Notice.

Notice of any regular or special meeting of the Board of Directors shall be sent by mail, e-mail, facsimile, telephone, or shall be delivered personally or by other appropriate means to each Member Board and to each member of the Board of Directors, at his or her mailing address, as shown in the official records of the Association, at least 21 days before such meeting, if notified by mail or five days if notified by other methods. Such notice, as far as practicable, shall contain a statement of the agenda for such meeting.

4.12 Quorum.

A majority of the Board of Directors shall constitute a quorum for the transaction of business at any regular or special meeting of the Board of Directors. If a majority of Directors are not present at any meeting of the Board of Directors, the majority of the Directors present may adjourn the meeting to a stated time and

place without further notice. The vote of a majority of Directors present and voting at any meeting at which there is a quorum shall be an act of the Board of Directors.

4.13 Resignation or Removal.

Any Officer or Director may resign at any time by giving written notice to the Chair, the Secretary, or the full Board of Directors. Such resignation shall take effect at the time specified therein or, if no time is specified, at the time of acceptance by the Chair, Secretary, or Board of Directors. Any Officer or Director who shall fail to attend two consecutive regular meetings of the Board of Directors shall be automatically removed from the Board of Directors. The Board of Directors may waive such automatic removal if it shall by majority vote determine that such failure to attend was caused by sufficient circumstances to excuse such absence. The position of Officer or Director removed under this provision shall be filled in accordance with Section 6 of this Article.

4.14 Telephone Meetings.

The Board of Directors or any committee of the Board of Directors may conduct its meetings by means of conference telephone or similar communications equipment provided that all persons participating in the meeting can communicate with one another, and participation in such a meeting shall constitute presence in person at such meeting.

4.15 Mail, E-mail, or Facsimile Ballot.

The Chair may submit any action to the Board of Directors for vote by mail, e-mail, facsimile ballot or other appropriate means, provided the subject matter has been previously reviewed and discussed by the Board of Directors. Only ballots returned in the prescribed time will be counted. Any action approved by a majority of the Board of Directors shall be an act of the Board of Directors and shall be recorded in the minutes of the Board of Directors.

4.16 Waiver of Notice.

Meetings held and actions taken without notice as provided in these bylaws shall be valid if each member of the Board of Directors entitled to notice (1) attends the meeting without protesting lack of notice either before or when such meeting convenes; or (2) signs a written waiver of notice or a written consent to holding the meeting or an approval of the minutes of the meeting, either before or after the meeting; and (3) such written consents or approvals are filed with the records of the meeting.

ARTICLE V - Regions

5.1 Purpose and Composition.

In order to establish closer communications between the Board of Directors and the Member Boards, as well as between Member Boards within geographical areas, and to assist the Association in achieving its stated purpose, all of the states, territories and the District of Columbia shall be divided into at least five, but not more than nine, geographical Regions. The names, number and composition of Regions shall be determined from time to time by the Board of Directors.

5.2 Representation.

A Regional Director shall be elected in accordance with the provisions of Article IV, Section 5 of these bylaws to represent the Board of Directors within each Region and to perform such other duties as may be

designated by the Board of Directors. Each Region shall elect one Delegate or Associate as a member to represent in person their Region on the Nominating Committee and one Delegate or Associate as an alternate to participate in person in the event that the member cannot attend the meeting.

ARTICLE VI - Meetings of the Association and Voting

6.1 Annual Meeting.

The Association shall hold an Annual Meeting at a time and place to be determined by the Board of Directors of the Association. The purposes of the Annual Meeting are to facilitate communications, elect the Vice Chair and Directors, and to transact other business.

6.2 Regional Meetings.

Each Region shall hold a Regional Meeting not less than 60 days prior to the Annual Meeting, at a time and place to be determined by the Board of Directors. The purposes of the Regional Meetings are to facilitate communications, elect the members and alternates of the Nominating Committee to represent four of the eight Regions that will hold elections that year for the respective Regional representatives, and to transact other business.

6.3 Special Meetings.

The Chair shall call special meetings of the Association when requested to do so by the Board of Directors or by at least one-third of the Member Boards on written application to the Chair, signed by the individual designated as the Presiding Officer of each of the said one-third of the Member Boards. Special meetings of the Association shall be held at such times and places as shall be designated by the Board of Directors.

6.4 Notice.

Notice of each meeting of the Association or Regions shall be sent to each Member Board and to each Delegate and Associate at the mailing address shown in the official records of the Association at least 60 days before such meeting. Such notice, as far as practicable, shall contain a statement of the general business to be transacted. Notice of the Annual Meeting shall contain the report of the Nominating Committee.

6.5 Quorum.

A quorum for the transaction of business at any meeting of the Association shall be one or more Designated Voting Representatives from a majority of Member Boards. A quorum for the transaction of business at any meeting of a Region shall be one or more Designated Voting Representatives from a majority of the Member Boards of such Region. In the absence of a quorum at an Annual Meeting, Regional Meeting, or a Special Meeting, the majority of the Member Boards represented at such meeting may adjourn the meeting to a stated time and place without further notice.

6.6 Advisory Vote on Matters Related to Member Boards' Regulatory Responsibilities.

Any issue being deliberated by the Board of Directors or any committee, that is determined by the Board of Directors to have a material impact on the regulatory responsibilities of the Member Boards, shall be submitted to the Member Boards for their advisory vote. Such advisory vote should ordinarily be taken at an Annual Meeting. However, if the timing of an issue will not allow the advisory vote to be conducted at an Annual Meeting, the Chair may call a special meeting.

6.7 Voting.

6.7.1 Each Member Board shall be entitled to only one vote on any matter brought before the Association, and each Member Board in the Region shall be entitled to only one vote on any matter brought before any Regional Meeting, which vote shall be cast on behalf of such Member Board by its Designated Voting Representative (Delegate, Associate or Executive Director of such Member Board).

6.7.2 Each Designated Voting Representative shall have written authorization from the Presiding Officer of the Member Board he or she represents in order to vote on behalf of such Member Board. A Member Board may name more than one Designated Voting Representative provided that only one vote shall be cast on behalf of such Member Board by its Designated Voting Representatives.

6.7.3 Unless a greater vote is required by these bylaws for any action, a majority vote of all Member Boards shall be required to pass any motion or resolution of the Association, except those relating to the election of the Vice Chair and Directors, which shall require a majority vote of the Member Boards represented, provided a quorum is met.

6.7.4 The election of members and alternates of the Nominating Committee shall require a majority vote of the Member Boards in the Region represented at the Regional Meeting, provided a quorum is met.

6.8 Ballot Voting.

6.8.1 The Board of Directors, or a majority of the Member Boards of the Association present at any duly called meeting of the Association at which a quorum is present, may direct that the Chair of the Association submit any action to all Member Boards for their consent by mail, e-mail or facsimile, except that the election of the Vice Chair, Directors, and members and alternates of the Nominating Committee may not be done by written consent, except in filling an interim vacancy of the Vice Chair.

6.8.2 The Member Boards will have 45 days to return their ballots.

6.8.3 Any action taken or approved in such a ballot by two-thirds of the Member Boards voting shall be a resolution of the Member Boards of the Association provided that the number of Member Boards approving such action shall constitute a majority of the Member Boards of the Association.

6.9 Nominations and Elections.

6.9.1 At least 60 days preceding the date of the Annual Meeting of the Association, the Nominating Committee shall deliver to the Chair a report which shall include its Annual Nominations as described in Article VII, Section 3. The report shall be included with the notice of the Annual Meeting, and shall be presented by the Nominating Committee during the Business Session at the Annual Meeting.

6.9.2 Nominations for any elected position, including a vacancy in the office of Vice Chair, may also be made by at least five Member Boards, if filed with the Chair at least 10 days prior to the Annual Meeting (or the due date set for the mail ballots for Vice Chair).

6.9.3 No nominations from the floor or otherwise will be recognized.

6.9.4 A majority vote of the Member Boards represented during the Business Session at the Annual Meeting (or by mail ballots for Vice Chair) shall constitute an election, provided a quorum is met.

6.10 Rules of Order.

The rules of parliamentary procedure contained in Robert's Rules of Order, Newly Revised shall govern all meetings of the Association, except as may be otherwise provided in these bylaws.

6.11 Waiver of Notice.

Meetings held and actions taken without notice as provided in these bylaws shall be valid if each Member Board entitled to notice (1) attends the meeting without protesting lack of notice either before or when such meeting convenes; or (2) signs a written waiver of notice or a written consent to holding the meeting or an approval of the minutes of the meeting, either before or after the meeting; and (3) such written consents or approvals are filed with the records of the meeting.

ARTICLE VII - Committees and Boards

7.1 Standing Committees.

The standing committees of the Association shall include the Executive Committee, the Nominating Committee, the Administration and Finance Committee, the Audit Committee, and the CPA Examination Review Board. Unless otherwise provided in these bylaws, the members and chairs of the standing and other committees are appointed by the Chair.

7.2 Executive Committee.

There shall be an Executive Committee composed of the Past Chair, the Chair, the Vice Chair, and the Treasurer. The Executive Committee shall act for the Board of Directors between meetings of the Board. All actions taken by the Executive Committee must be ratified by the Board of Directors at its next meeting.

7.3 Nominating Committee.

7.3.1 Composition and Election of the Nominating Committee

7.3.1.1 The membership of the Nominating Committee, which is not a committee of the Board of Directors, shall consist of the Past Chair, who shall serve as Chair of the Nominating Committee, and one member from each Region. An alternate of the Nominating Committee is not a member of the Committee unless and until he or she assumes office by replacing a member at one or more meetings.

7.3.1.2 A Delegate or Associate is eligible for election to the Nominating Committee.

7.3.1.3 With the exception of the Past Chair, no member of the Nominating Committee may serve concurrently as a member of the Board of Directors and the Nominating Committee, and no member may be eligible for election to the Board of Directors through the entirety of his or her elected term on the Nominating Committee and through the adjournment of the next following Annual meeting.

7.3.1.4 If the Past Chair cannot serve, or declines to serve, as Chair of the Nominating Committee, the Board of Directors shall appoint another Delegate or Associate to serve as Nominating Committee Chair so long as the person is ineligible to serve on the Board of Directors for the year following his or her service on the Nominating Committee.

7.3.1.5 Nominating Committee members shall be elected for two-year terms, and may serve two complete terms in succession plus any unexpired terms. The term begins immediately following the Business Session of the Annual Meeting. The terms of the Nominating Committee members shall be staggered so that half of the Regions hold elections each year.

7.3.1.6 At the Regional Meeting, each Region whose Nominating Committee member's term is expiring at the current year's Annual Meeting shall elect a member and an alternate of the Nominating Committee to represent its Region.

7.3.1.7 Each member and alternate must have (i) served at least two years on a state board of accountancy, (ii) attended at least one NASBA Regional Meeting and one NASBA Annual Meeting and (iii) served on a NASBA committee, board (e.g. Exam Review Board or International Qualifications Appraisal Board; "board" is not referring to member of Board of Directors) or task force

7.3.1.8 If a Region's member and alternate are both unable to serve and the Nominating Committee will hold a meeting for the purpose of making nominations prior to that Region's next NASBA Regional Meeting, then an ad hoc committee consisting of one state board member from each Member Board in that Region shall meet to elect a member and alternate to serve for the unexpired terms of the former member and former alternate. Such meeting may be held telephonically.

7.3.1.9 If a Region fails to elect a member or an alternate as provided above, the Board of Directors shall appoint a member or an alternate to represent that Region on the Nominating Committee.

7.3.2 Responsibilities of Nominating Committee Members.

7.3.2.1 The responsibility of the alternate is to serve in person in the event the member cannot attend the meeting or is no longer a Delegate or Associate. An alternate is not a member of the Committee unless and until he or she assumes office by replacing a member at one or more meetings.

7.3.2.2 In view of the importance of each Region being represented in person at meetings of the Nominating Committee, the member or alternate must be in attendance at meetings in order to participate and vote. The alternate shall reserve the Nominating Committee meeting dates so he or she can attend a meeting on short notice if the member cannot attend. In the event the member cannot attend the meeting, it shall be the responsibility of the member to notify the Nominating Committee Chair and the Region's alternate as soon as possible so the alternate can attend the meeting.

7.3.2.3 Members of the Nominating Committee who miss more than one meeting during their term may not stand for re-election.

7.3.3 Annual Nominations.

The Nominating Committee shall nominate annually one qualified candidate for Vice Chair, three candidates for Directors-at-Large for those whose terms are expiring at the Annual Meeting, and one candidate for Regional Director from each Region. If the Vice Chair cannot serve as Chair, then the Committee also shall nominate a candidate for Chair. The report of the Nominating Committee shall be submitted to the Chair and presented in accordance with the provisions of Article VI, Sections 4 and 9 of these bylaws.

7.3.4 Interim Nominations.

The Nominating Committee shall fill certain vacancies as described in Article IV, Section 6.

7.4 Administration and Finance Committee.

The Administration and Finance Committee shall oversee and monitor the fiscal operations of the Association. The Treasurer shall serve as Chair of the Administration and Finance Committee.

7.5 Audit Committee.

The Audit Committee shall oversee the annual financial statement audit, the internal controls, and the safeguarding of assets of the Association, and shall recommend to the Board of Directors the firm to perform the audit.

7.6 CPA Examination Review Board.

7.6.1 The CPA Examination Review Board shall review, evaluate and report on the appropriateness of the policies and procedures utilized in the preparation, grading and administration of the Uniform CPA Examination and other examinations in general use by boards of accountancy for the licensing of certified public accountants; examine such records, and make such observations, inspections and inquiries as it deems necessary; and report annually to the boards of accountancy.

7.6.2 The Chair, subject to the approval of the Board of Directors, shall appoint the members of the CPA Examination Review Board and designate the Vice Chair who will automatically succeed to Chair of the CPA Examination Review Board the next year. A vacancy in the office of the Chair of the CPA Examination Review Board shall be filled by the Vice Chair.

7.7 Other Committees.

The Chair or the Board of Directors may appoint such other committees as they deem desirable. Membership on such committees may include, in addition to Delegates and Associates, other persons with special expertise.

ARTICLE VIII - Finances

8.1 Fiscal Year.

The fiscal year of the Association shall be from August 1 of one year to July 31 of the next succeeding year.

8.2 Dues.

The dues for each Member Board and for each Associate shall be determined by the Board of Directors and approved by the Member Boards at a regular Annual Meeting of the Association. The Board of Directors may waive, alter or amend unpaid dues of Member Boards. The dues of each Member Board shall be based on the number of persons regulated by that Member Board.

8.3 Other Fees.

The Board of Directors may establish such other fees for publications, programs and services as it shall deem appropriate provided that no such fees or special assessments shall be levied if such fees or assessments impair the status of the Association under Section 501(c) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any successor law.

8.4 Audit.

The Board of Directors shall, for each fiscal year, appoint a licensed independent public accountant or licensed independent public accountants to express an opinion on the financial statements of the Association. The financial statements of the Association and the report of the auditor or auditors for each fiscal year shall be published for the information of the membership.

8.5 Contracts.

The Board of Directors may authorize the President, any officer or officers, agent or agents of the Association, to enter into any contract or execute and deliver any instrument in the name and on behalf of the Association and such authority may be general or confined to specific instances.

8.6 Checks, Drafts, etc.

All checks, drafts, or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Association shall be signed by such officer or officers, agent or agents of the Association and in such manner as shall from time to time be determined by the Board of Directors.

8.7 Indemnification.

The Association may, by resolution of the Board of Directors, provide for indemnification by the Association of any and all of its Directors or Officers or former Directors or Officers against expenses actually and necessarily incurred by them in connection with the defense of any action, suit or proceeding in which they or any of them are made parties, or a party, by reason of having been Directors or a Director or Officer of the Association, except in relation to matters as to which such Director or Officer or former Director or Officer shall be adjudged in such action, suit, or proceeding to be liable for gross negligence, or misconduct in the performance of duty and to such matters as shall be settled by agreement predicated on the existence of such liability.

8.8 Insurance.

The Association shall have the power to purchase and maintain insurance on behalf of any person who is or was an Officer, Director, President, committee member, or is serving at the request of the Association, against any liability incurred by such person in any such capacity, or arising out of that person's status as such, whether or not the Association would have the power to indemnify that person against such liability under this Article.

8.9 Dissolution.

The Association shall use its funds only to accomplish the purposes specified in these bylaws and no part of said funds shall inure, or be distributed, to the Member Boards of the Association. On dissolution of the Association, any funds remaining shall be distributed to one or more regularly organized and qualified charitable, education, scientific, or philanthropic organizations to be selected by the Board of Directors.

ARTICLE IX - Amendments

Any of these bylaws may be altered, amended, or repealed, and new bylaws may be adopted by a two-thirds vote of Member Boards represented at any regular or special meeting by one or more Designated Voting Representatives, provided a quorum is present, and provided that the Member Boards approving such an

amendment constitute a majority of the Member Boards of the Association. Proposed amendments to these Bylaws must be presented in writing to the Chair at least 60 days before the meeting at which they are to be voted; however, this requirement may be waived by the Chair or by a three-fourths vote of Member Boards represented at any regular or special meeting. Any amendments to these bylaws shall become effective on the first day following the Annual Business Meeting unless another day is specified.

Uniform Accountancy Act Model Rules

**As approved by
NASBA Board of Directors
July 29, 2011**

**Published by the
National Association of State Boards of Accountancy
150 4th Avenue North, Nashville, TN 37219-2417**

UNIFORM ACCOUNTANCY ACT RULES *(Rules)*

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Uniform

Accountancy

Rules

National Association of State Boards of Accountancy

August 2011

Introductory Comments

These Uniform Accountancy Rules (“Rules”) have been prepared by the National Association of State Boards of Accountancy (“NASBA”) as part of its continuing effort to update and promote uniformity in the regulatory schemes governing the practice of accountancy in the various jurisdictions.

These Rules are keyed to the Uniform Accountancy Act (“Uniform Act”) – Sixth Edition in several respects. Like most rules of administrative agencies they are intended in a general sense to implement or to explain specific statutory provisions governing the operations of the agency concerned; thus, in those cases where it appears appropriate for a Rule to contain a reference to a statutory provision, the reference provided in these Rules is to a provision of the Uniform Act. The organizing pattern of the Rules also reflects that of the Uniform Act: the numbered Articles under which the Rules are grouped correspond to section numbers in the Uniform Act.

The Rules are not intended to depend entirely upon the Uniform Act, or to be suitable for adoption only in jurisdictions where the accountancy law corresponds to the Uniform Act. Where the law that is in force varies from the Uniform Act, modifications may be necessary to adapt the Rules to the pertinent statute.

Preamble

These Rules are adopted by the _____ Board of Accountancy, pursuant to its authority under the [Public] Accountancy Act of 20___. Their purpose is to promote and protect the public interest by implementing the provisions of that Act, which provide for the issuance and renewal of certificates as certified public accountants; the renewal of registrations to public accountants; the issuance and renewal of permits to firms; and the regulation of licensees, all to enhance the reliability of information which is used for guidance in financial transactions or accounting for or assessing the financial status or performance of commercial, noncommercial and governmental enterprises.

**ARTICLE 3
DEFINITIONS**

Rule 3-1 - Terms used in these rules.

For purposes of these Rules the following terms have the meanings indicated:

- (a) **“Act” means the [Public] Accountancy Act of _____, _____ [statutory reference].**
- (b) **“Financial statements” means statements and footnotes related thereto that undertake to present an actual or anticipated financial position as of a point in time, or results of operations, cash flow, or changes in financial position for a period of time, in conformity with generally accepted accounting principles or another comprehensive basis of accounting. The term does not include incidental financial data included in management advisory service reports to support recommendations to a client; nor does it include tax returns and supporting schedules.**

Rule 3-2 – Agreed upon procedure.

An “agreed-upon procedures engagement” is one which is to be performed in accordance with applicable attestation standards and is one in which a Licensee is engaged to issue a written finding(s) that (i) is based on specific procedures that the specified parties agree are sufficient for their purposes, (ii) is restricted to the specified parties, and (iii) does not provide an opinion or negative assurance.

Rule 3-3 - Audit.

“Audit” means the procedures performed in accordance with applicable auditing standards for the purpose of expressing or disclaiming an opinion on the fairness with which the historical financial information is presented in conformity with generally accepted accounting principles, another comprehensive basis of accounting, or basis of accounting described in the report.

Rule 3-4 – Professional engagement.

"Professional engagement" means an agreement between a client and a licensee relative to the performance of professional services and the services performed under this agreement.

**ARTICLE 4
STATE BOARD OF ACCOUNTANCY**

Rule 4-1 - Board meetings.

The Board shall meet at least ___ times each year. The chair or a quorum of the Board shall have the authority to call meetings of the Board. The Board shall follow and apply the rules of procedure, _____ [statutory reference], as regards notice and conduct of meetings.

Rule 4-2 - Election and tenure of officers.

The Board shall elect annually from among its members a chair, a vice-chair, and such other officers as the Board may require. The officers shall assume the duties of their respective offices at the conclusion of the meeting at which they were elected. They shall serve a term of one year, but shall be eligible for reelection.

Rule 4-3 - Duties of officers.

The chair or, in the event of the chair's absence or inability to act, the vice-chair shall preside at all meetings of the Board. The Board shall determine other duties of the officers.

Rule 4-4 - Fees.

Fees charged by the Board shall be as follows:

- | | | |
|-----|--|----------|
| (a) | Examination applications | \$ _____ |
| (b) | Administration of examination, per section | \$ _____ |
| (c) | Initial issuance of certificate | \$ _____ |
| (d) | Renewal of certificate or registration | \$ _____ |
| (e) | Initial firm permits | \$ _____ |
| (f) | Renewal of firm permits, except for sole practitioners | \$ _____ |
| (g) | Renewal of firm permits for sole practitioners | \$ _____ |
| (h) | Delinquency fee for permit, certificate or registration renewal applications | \$ _____ |
| (i) | Copies of records, per page | \$ _____ |

- (j) Applications for reinstatement \$ _____
- (k) Annual reports of the Board, per copy \$ _____
- (l) Other fees (The Board may charge other fees as required) \$ _____

Rule 4-5 - Obligation of licensees to notify the Board of changes of address and other information.

Each licensee shall notify the Board in writing within thirty (30) days of any change of address or, in the case of individual licensees, change of employment.

Rule 4-6 - Communications.

A licensee or anyone using practice privileges pursuant to Sections 7 or 23 of the Act shall respond in writing to any registered or certified communication from the Board requesting a response. Unless otherwise specified in the Board's communication, the response must be sent within thirty (30) days of the date of such communication.

**ARTICLE 5
CERTIFIED PUBLIC ACCOUNTANTS**

Rule 5-1 - Education requirements – definitions.

- (a) **“Semester credit hour” (SCH) means the conventional college semester credit hour. “Quarter credit hours” may be converted to semester credit hours by multiplying them by two-thirds; i.e., one quarter credit hour equals two-thirds of a semester credit hour.**
- (b) **“College(s) or university(s)” means board-recognized institution(s) of higher education accredited by generally recognized accrediting organizations.**
- (c) **“Accreditation” reflects the quality control of the education process provided by generally recognized regional and/or national accreditation organizations. These Rules refer to three levels of accreditation. Level 1 represents the most comprehensive review at the accounting program level and Level 3 is the least comprehensive review at the college or university level. Colleges or universities without accreditation, as defined below, would generally lack any level of accreditation including the college or university, the business school or program (“business school”), and/or the accounting department or program (“accounting program”).**
 - (1) **Level 1 accreditation – the accounting program. In a Level 1 accreditation, the college or university, business school, and the accounting program are separately accredited. This level applies to an accounting program that is accredited by an organization recognized by the Council for Higher Education Accreditation (CHEA) as a specialized or professional accrediting organization, such as the Association to Advance Collegiate Schools of Business-International (AACSB). Accredited accounting programs have met standards substantially higher and much more specific than those required for Level 2 or Level 3 accreditation.**
 - (2) **Level 2 accreditation – the business school. In a Level 2 accreditation, the college or university and the business school are accredited, but the accounting program is not separately accredited. This level applies to a business school that is accredited by an organization recognized by the Council for Higher Education Accreditation (CHEA) as a specialized or professional accrediting organization, such as the AACSB or the Association of Collegiate Business Schools and Programs (ACBSP).**
 - (3) **Level 3 accreditation – the college or university. In a Level 3 accreditation, the college or university is accredited, but neither the business school nor the accounting program meet Level 1 or Level 2 accreditation requirements. This level applies to a degree-granting college or university that is not accredited at Level 1 or Level 2, but is accredited by an organization currently recognized by the Council for Higher Education Accreditation as a regional accrediting**

organization, such as Middle States Association of Colleges and Schools, New England Association of Schools and Colleges Commission on Colleges or Universities of Higher Education, North Central Association of Colleges and Schools-The Higher Learning Commission, Northwest Commission on Colleges and Universities, Southern Association of Colleges and Schools Commission on Colleges, and Western Association of Schools and Colleges Accrediting Commission for Senior Colleges and Universities.

- (4) College or university without accreditation – an educational institution or entity that does not have an accreditation of either the college or university, business school, or accounting program; or a college or university accredited by organizations not recognized by the Board.**
- (d) “Integration of subject matter” means a program of learning where certain subjects, which may be discrete courses in some colleges or universities, are integrated or embedded within related courses. Colleges or universities that use an integrated approach to cover such multiple course subjects should provide evidence of the required coverage pursuant to Rule 5-2(d). Acceptance of integration of any subject matter requires Board approval.**
- (e) “Ethics” means a program of learning that provides students with a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession. At a minimum, an ethics program should provide a foundation for ethical reasoning and the core values of integrity, objectivity and independence.**
- (f) “Internship” means faculty approved and appropriately supervised short-term work experience, usually related to a student’s major field of study, for which the student earns academic credit.**
- (g) “Independent study” means academic work selected or designed by the student with the approval of the appropriate department of a college or university under faculty supervision. This work typically occurs outside of the regular classroom structure.**

Rule 5-2 - Education requirements - determining compliance of the applicant’s education.

- (a) These requirements are intended to provide a foundation in accounting and business course subjects. The program should:**
- (1) Develop the skills required to apply the knowledge attained (including skills in communications, research, judgment and analysis).**
 - (2) Include and emphasize ethical behavior and professional responsibility.**
 - (3) Provide the highest quality instruction in subjects that clearly contribute to the**

knowledge, skills and abilities necessary to meet the public's expectations of a CPA.

(b) For purposes of Section 5(c) of the Uniform Accountancy Act, an applicant will be deemed to have met the education requirement(s) if the Board has determined the applicant has met the requirements of Rule 5-2(c) and Rule 5-2(d), together with appropriate consideration of Rule 5-2(a).

(c) Determining compliance of the applicant's education shall be accomplished through the Board's use of the following procedures:

(1) Reliance on accreditation, as defined in Rule 5-1(c), of the college or university, from which the candidate has obtained the necessary degree and hours as defined in Rule 5-2(d) for purposes of determining the acceptability of the degree and the amount of detailed review required for compliance with the accounting and business content.

State Boards may place significant reliance on the quality, content and delivery method of accounting and business courses included in accounting degrees from Level 1 colleges or universities and as such, transcripts from such colleges or universities would require minimal or no Board review. Colleges or universities with Level 2 accreditation would require little or no Board review of transcripts in terms of the business content, but the accounting content would require more review than Level 1. Transcripts from a Level 3 college or university would require more detailed review by the Board for compliance with the accounting and business content. Degrees from colleges or universities without accreditation or with accreditation by an organization not recognized by the Board would generally not be acceptable.

(2) Reliance on other procedures and information where the degree and/or courses were obtained from a college or university(s) not meeting the accreditation requirements of Rule 5-2(c)(1). Accepting degrees or courses under Rule 5-2(d) should only be based on evidence of acceptable course content, instruction and quality as would be expected by accreditation and as approved by the Board.

(3) Reliance on other procedures and information where the requirements of Rule 5-2(d) are met by integration of subject matter. The requirements set forth in Rule 5-2(e) should be used to determine compliance.

(d) An applicant shall be deemed to have satisfied the education requirements if the following conditions are met:

(1) Earned a graduate degree and/or a baccalaureate degree at a college or university that is accredited, as described in Rule 5-1(c);

(2) Earned a minimum of 24 SCH (or the equivalent) of accounting courses at the

undergraduate or graduate level, excluding principles or introductory accounting courses, covering some or all of the following subject-matter content, which are to be contemporaneously derived from the Uniform CPA Examination Content Specification Outline (CSO):

- (i) Financial accounting and reporting for business organizations**
 - (ii) Financial accounting and reporting for government and not-for-profit entities**
 - (iii) Auditing and attestation services**
 - (iv) Managerial or cost accounting**
 - (v) Taxation**
 - (vi) Fraud examination**
 - (vii) Internal controls and risk assessment**
 - (viii) Financial statement analysis**
 - (ix) Accounting research and analysis**
 - (x) Tax research and analysis**
 - (xi) Accounting information systems**
 - (xii) Ethics (accounting course), as described in Rule 5-2 (d) (6)**
 - (xiii) Other areas included in the CSO or as may be approved by the Board.**
- (3) Earned a minimum of two SCH in research and analysis relevant to the course content described in 5-2(d)(2) through a discrete undergraduate and/or graduate accounting course, or two SCH integrated throughout the undergraduate and/or graduate accounting curriculum. Colleges or universities must provide evidence of coverage under integration as specified in Rule 5-2(e). The SCH earned through a discrete course in research and analysis in accounting may fulfill two of the SCH of the accounting subject matter requirements in Rule 5-2(d)(2).**
- (4) Earned a minimum of 24 SCH (or the equivalent) of business courses, other than accounting, at the undergraduate and/or graduate level, covering some or all of the following subject-matter content:**
- (i) Business law**
 - (ii) Economics**
 - (iii) Management**
 - (iv) Marketing**
 - (v) Finance**
 - (vi) Business communications**
 - (vii) Statistics**
 - (viii) Quantitative methods**
 - (ix) Information systems or technology**
 - (x) Ethics (business course), as described in Rule 5-2 (c) (6)**
 - (xi) Other areas as may be approved by the Board.**
- (5) Earned a minimum of two SCH in communications in an undergraduate and/or a graduate course listed or cross-listed as an accounting or business course or**

two SCH integrated throughout the undergraduate or graduate accounting or business curriculum. Colleges or universities must provide evidence of coverage under integration as specified in 5-2(e). The SCH earned through a discrete course in communications may fulfill two SCH of the subject matter requirements of Rule 5-2(d)(4).

- (6) Earned a minimum of three SCH in an undergraduate and/or a graduate course listed or cross listed as an accounting or business course in ethics as defined in Rule 5-1(e). A discrete three SCH course in ethics may count towards meeting the accounting or business course requirements of Rule 5-2(d)(2) or Rule 5-2(d)(4). As an alternative, colleges or universities may choose to integrate the course throughout the undergraduate and/or graduate accounting or business curriculum. Universities must provide evidence of coverage under integration as specified in Rule 5-2(e). Proof of coverage may be provided through specific evaluation by a national accrediting agency recognized by CHEA, such as AACSB or ACBSP, in which evidence is provided to assure the Board that the program of learning defined in Rule 5-1(e) has been adequately covered and at the equivalent of the three SCH minimum. Alternate methods for proof of ethics coverage may be determined and approved by the Board following careful scrutiny.
- (7) A maximum of six SCH for internships and independent study, as defined in Rule 5-1(f) and Rule 5-1(g), may count towards the subject matter requirements of Rule 5-2(d)(2) or Rule 5-2(d)(4). However, of the six SCH, a maximum of three SCH may apply to accounting courses under Rule 5-2(d).
- (e) Colleges or universities that use an integrated approach to meet the requirements of Rule 5-2(c)(3, 5 or 6) must provide evidence that the respective subjects adequately cover the desired content, with acceptable instruction and quality to attain the objectives. Proof of coverage may be provided through specific evaluation by a national accrediting agency recognized by CHEA, such as AACSB or ACBSP. Alternate methods for proof of coverage may be determined and approved by the Board following careful scrutiny.

Rule 5-3 - Applications for examination.

- (a) Applications to take the Certified Public Accountant Examination must be made on a form provided by the Board and filed with the Board by a due date specified by the Board in the application form.
- (b) An application will not be considered filed until the application fee and examination fee required by these Rules and all required supporting documents have been received, including proof of identity as determined by the Board and specified on the application form, official transcripts and proof that the Candidate has satisfied the education requirement.

- (c) **A Candidate who fails to appear for the examination shall forfeit all fees charged for both the application and the examination.**
- (d) **The Board or its designee will forward notification of eligibility for the computer-based examination to NASBA's National Candidate Database.**

Rule 5-4 - Time and place of examination.

Eligible Candidates shall be notified of the time and place of the examination, or shall independently contact the Board, the Board's designee or a test center operator to schedule the time and place for the examination at an approved test site. Scheduling reexaminations must be made in accordance with Rule 5-7(b) below.

Rule 5-5 - Examination content.

The examination required by Section 5 of the Act shall test the knowledge and skills required for performance as an entry-level certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the Board may require.

Rule 5-6 – Determining and reporting examination grades.

A Candidate shall be required to pass all Test Sections of the examination provided for in subsection 5(d) of the Act in order to qualify for a certificate. Upon receipt of advisory grades from the examination provider, the Board will review and may adopt the examination grades and will report the official results to the Candidate. The Candidate must attain the uniform passing grade established through a psychometrically acceptable standard-setting procedure and approved by the Board.

Rule 5-7 – Retake and granting of credit requirements.

- (a) **A Candidate shall be required to pass all sections of the examination provided for in Section 5(d) of the Act in order to qualify for a certificate.**
- (b) **A Candidate may take the required Test Sections individually and in any order. Credit for any Test Section(s) passed shall be valid for eighteen months from the actual date the Candidate took that Test Section, without having to attain a minimum score on any failed Test Section(s) and without regard to whether the Candidate has taken other Test Sections.**

- (1) **Candidates must pass all four Test Sections of the Uniform CPA Examination**

within a rolling eighteen-month period, which begins on the date that the first Test Section(s) passed is taken.

- (2) Candidates cannot retake a failed Test Section(s) in the same examination window. An examination window refers to a three-month period in which Candidates have an opportunity to take the CPA examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, Candidates will be able to test two out of the three months within an examination window.
 - (3) In the event all four Test Sections of the Uniform CPA Examination are not passed within the rolling eighteen-month period, credit for any Test Section(s) passed outside the eighteen-month period will expire and that Test Section(s) must be retaken.
- (c) A Candidate shall retain credit for any and all Test Sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in this State.
 - (d) A Candidate shall be deemed to have passed the Uniform CPA Examination once the Candidate holds at the same time valid credit for passing each of the four Test Sections of the examination. For purposes of this section, credit for passing a Test Section of the computer-based examination is valid from the actual date of the Testing Event for that Test Section, regardless of the date the Candidate actually receives notice of the passing grade.
 - (e) Notwithstanding subsection (d) of this Rule, the Board may in particular cases extend the term of credit validity upon a showing that the credit was lost by reason of circumstances beyond the Candidate's control.

Rule 5-8 – Candidate testing fee.

The Candidate shall, for each Test Section scheduled by the Candidate to the Board or its designee, pay a Candidate Testing Fee that includes the actual fees charged by the AICPA, NASBA, and the Test Delivery Service Provider, as well as reasonable application fees established by the State Board.

Rule 5-9 – Cheating.

- (a) Cheating by a Candidate in applying for, taking or subsequent to the examination will be deemed to invalidate any grade otherwise earned by a Candidate on any Test Section of the examination, and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.

- (b) For purposes of this Rule, the following actions or attempted activities, among others, may be considered cheating:
- (1) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
 - (2) Communication between Candidates inside or outside the test site or copying another Candidate's answers while the examination is in progress;
 - (3) Communication with others inside or outside the test site while the examination is in progress;
 - (4) Substitution of another person to sit in the test site in the stead of a Candidate;
 - (5) Reference to crib sheets, textbooks or other material or electronic media (other than that provided to the Candidate as part of the examination) inside or outside the test site while the examination is in progress;
 - (6) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so, or otherwise participating in the collection of Test Items for use, redistribution or sale;
 - (7) Retaking or attempting to retake a Test Section by an individual holding a valid Certificate or by a Candidate who has unexpired credit for having already passed the same Test Section, unless the individual has been directed to retake a Test Section pursuant to Board order or unless the individual has been expressly authorized by the Board to participate in a "secret shopper" program.
- (c) In any case where it appears that cheating has occurred or is occurring, the Board or its representatives may either summarily expel the Candidate involved from the examination or move the Candidate to a position in the Test Center away from other examinees where the Candidate can be watched more closely.
- (d) In any case where the Board believes that it has evidence that a Candidate has cheated on the examination, including those cases where the Candidate has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the requirements of the state's Administrative Procedures Act following the examination session for the purpose of determining whether or not there was cheating, and if so what remedy should be applied. In such proceedings, the Board shall decide:
- (1) Whether the Candidate shall be given credit for any portion of the examination completed in that session; and
 - (2) Whether the Candidate shall be barred from taking the examination and if so,

for what period of time.

- (e) In any case where the Board or its representative permits a Candidate to continue taking the examination, it may depending on the circumstances:
 - (1) Admonish the Candidate;
 - (2) Seat the Candidate in a segregated location for the rest of the examination;
 - (3) Keep a record of the Candidate's seat location and identifying information, and the names and identifying information of the Candidates in close proximity of the Candidate; and/or
 - (4) Notify the National Candidate Database and the AICPA and/or the Test Center of the circumstances, so that the Candidate may be more closely monitored in future examination sessions.
- (f) In any case in which a Candidate is refused credit for any Test Section of an examination taken, disqualified from taking any Test Section, or barred from taking the examination in the future, the Board will provide to the Board of Accountancy of any other state to which the Candidate may apply for the examination information as to the Board's findings and actions taken.

Rule 5-10 – Security and irregularities.

Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.

Rule 5-11 - Good moral character.

- (a) Applicants have the burden of demonstrating good moral character as defined by Section 5(b) of the Act in the manner specified by the Board in its application forms.
- (b) Prima facie evidence of a lack of good moral character includes, but is not limited to:
 - (1) any deferred prosecution agreement involving an admission of wrongdoing, or any criminal conviction, including conviction following a guilty plea or plea of *nolo contendere*, for any felony or any crime, an essential element of which is fraud, dishonesty, deceit, or any other crime which evidences an unfitness of the applicant to practice public accountancy in a competent manner and consistent with public protection; or

- (2) active or stayed revocation or suspension of any occupational license, privilege or other authority to practice any licensed occupation by or before any state, federal, foreign or other licensing or regulatory authority, provided the grounds for the revocation or suspension include wrongful conduct such as fraud, dishonesty, or deceit or any other conduct which evidences any unfitness of the applicant to practice public accountancy; or**
- (3) any act which would be grounds for revocation or suspension of a license if committed by a licensee of the Board.**

Comment: Most states use the term “revoke,” “revocation,” “suspend,” or “suspension” to refer to removing a license on disciplinary grounds. However, state boards should be aware that some jurisdictions use the term “revoke” to refer to forfeitures for administrative reasons such as failure to renew a license or to comply with CPE requirements which in and of themselves would not necessarily constitute a lack of good moral character.

- (c) Factors which the Board may consider in determining rehabilitation of moral character include, but are not limited, to the following: Completion of criminal probation, restitution, community service, military or other public service, the passage of time without the commission of any further crime or act demonstrating a lack of moral character under subsection (b), the expungement of any conviction, or reduction of a conviction from a felony to misdemeanor.**

ARTICLE 6
ISSUANCE OF CERTIFICATES AND RENEWAL OF CERTIFICATES
AND REGISTRATIONS, CONTINUING PROFESSIONAL EDUCATION
AND RECIPROCITY

Rule 6-1 - Applications.

- (a) **Applications for initial certificates and for renewal of certificates and registrations pursuant to the Act shall be made on a form provided by the Board and, in the case of applications for renewal, shall be filed no later than 60 days prior to the expiration date set by these rules. Applications will not be considered filed until the applicable fee prescribed in the Rules is received. If an application for renewal is filed late, it shall also be accompanied by the delinquency fee prescribed in the Rules.**
- (b) **Applications for renewal of certificates or registrations shall be accompanied by evidence satisfactory to the Board that the applicant has complied with the continuing professional education requirements under Section 6(d) of the Act and of these Rules.**

Rule 6-2 - Experience required for initial certificate.

The experience required to be demonstrated for issuance of an initial certificate pursuant to Section 5(f) of the Act shall meet the requirements of this rule.

- (a) **Experience may consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills.**
- (b) **The applicant shall have their experience verified to the Board by a licensee as defined in the Act or from another state. Acceptable experience shall include employment in industry, government, academia or public practice. The Board shall look at such factors as the complexity and diversity of the work.**
- (c) **One year of experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours of performance of services described in subsection (a) above.**

Rule 6-3 - Evidence of applicant's experience.

- (a) **Any licensee who has been requested by an applicant to submit to the Board evidence of the applicant's experience and has refused to do so shall, upon request by the Board, explain in writing or in person the basis for such refusal.**
- (b) **The Board may require any licensee who has furnished evidence of an applicant's experience to substantiate the information.**

- (c) Any applicant may be required to appear before the Board or its representative to supplement or verify evidence of experience.
- (d) The Board may inspect documentation relating to an applicant's claimed experience.

Rule 6-4 - Continuing professional education requirements for renewal of the certificate or registration.

The following requirements of continuing professional education apply to the renewal of certificates and registrations pursuant to Section 6(d) of the Act.

- (a) An applicant seeking renewal of a certificate or registration shall show that the applicant has completed no less than 120 hours of continuing professional education, including a minimum of four hours in ethics, complying with these Rules during the three-year period preceding renewal. A program in ethics includes topics such as ethical reasoning, state-specific statutes and rules, and standards of professional conduct, including those of other applicable regulatory bodies. A minimum of 20 CPE hours shall be completed each year. An applicant seeking renewal of a certificate or registration shall demonstrate participation in a program of learning meeting the standards set forth in the Statement on Standards for Continuing Professional Education (CPE) Programs jointly approved by NASBA and AICPA.
- (b) An applicant whose certificate or registration has lapsed shall complete no less than 120 hours of CPE complying with these rules during the three-year period preceding the date of reapplication. An applicant whose certificate or registration has lapsed shall be required to identify and complete a program of learning designed to demonstrate the currency of the licensee's competencies directly related to his or her area of service.
- (c) A licensee granted an exception from the competency requirement by the Board may discontinue use of the word "inactive" in association with their CPA or PA title upon showing that they have completed no less than 120 hours of continuing professional education complying with these Rules during the three-year period preceding their request to discontinue use of the word "inactive", with a minimum of 20 hours in each year.

Rule 6-5 - Programs qualifying for continuing professional education credit.

- (a) Standards -- A program qualifies as acceptable continuing professional education for purposes of Section 6(d) of the Act and these Rules if it is a program of learning which contributes to the growth in the professional knowledge and professional competence of a licensee. The program must meet the minimum standards of quality of development, presentation, measurement, and reporting of credits set forth in the Statement on Standards for Continuing Professional Education Programs jointly approved by NASBA and AICPA or such other standards acceptable to the Board.

- (b) Subject Areas -- The Board will accept programs meeting the standards set forth in the Statement on Standards for Continuing Professional Education Programs jointly approved by NASBA and AICPA or standards deemed by the Board to be comparable thereto.**
- (c) A non-resident licensee seeking renewal of a certificate in this state shall be determined to have met the CPE requirement (including the requirements of Rule 6-4(a)) of this rule by meeting the CPE requirements for renewal of a certificate in the state in which the licensee's principal place of business is located.**
 - (1) Non-resident applicants for renewal shall demonstrate compliance with the CPE renewal requirements of the state in which the licensee's principal place of business is located by signing a statement to that effect on the renewal application of this state.**
 - (2) If a non-resident licensee's principal place of business state has no CPE requirements for renewal of a certificate, the non-resident licensee must comply with all CPE requirements for renewal of a certificate in this state.**

Rule 6-6 - Continuing professional education records.

- (a) Applicants for renewal of certificates or registrations pursuant to the Act shall file with their applications a signed statement indicating they have met the requirements for participation in a program of continuous learning as set forth by the Board or contained in the Statement on Standards for Continuing Professional Education (CPE) Programs jointly approved by the NASBA and the AICPA. Responsibility for documenting the acceptability of the program and the validity of the credits rests with the applicant who should retain such documentation for a period of five years following completion of each learning activity.**
- (b) The Board will verify, on a test basis, information submitted by applicants for renewal of certificates or registrations. In cases where the Board determines that the requirement is not met, the Board may grant an additional period of time in which the deficiencies can be cured. Fraudulent reporting is a basis for disciplinary action.**

Rule 6-7 - Exceptions.

- (a) The Board may make an exception to the requirement set out in Rule 6-4(a) for a licensee who is retired or who does not perform or offer to perform for the public one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements or other compilation communication, or of one or more kinds of management advisory, financial advisory or consulting**

- services, or the preparation of tax returns or the furnishing of advice on tax matters.
- (b) **The Board may in particular cases make exceptions to the requirements set out in Rule 6-4(a) for reasons of individual hardship including health, military service, foreign residence, or other good cause.**
 - (c) **Licensees granted an exception by the Board must place the word “inactive” adjacent to their CPA title or PA title on any business card, letterhead or any other document or device, with the exception of their CPA certificate or PA registration, on which their CPA or PA title appears.**
 - (d) **Licensees granted an exception by the Board must comply with a re-entry competency requirement defined by the Board as set out in Rule 6-4(c) before they may discontinue use of the word “inactive” in association with their CPA or PA title.**

Rule 6-8 - Interstate practice.

- (a) **These regulations provide two distinct routes for an individual already licensed in another state to be authorized to practice in this state. The applicable route depends upon whether the individual will establish a principal place of business in this state. Individuals establishing a principal place of business in this state may qualify for a reciprocal license as described in Section 6(c)(2) of the Act (substantial equivalence) or as described in Section 6(c)(1) of the Act and Rule 6-8(b) below. Individuals with a principal place of business in another state may offer or render services in this state pursuant to substantial equivalence (see Section 23(a)(1) or (a)(2) of the Act).**
- (b) **Regarding an individual establishing a principal place of business in this State, if the substantial equivalency standard set out in Section 23 of the Act is not applicable, the Board shall issue a reciprocal certificate to the holder of a certificate issued by another state provided that the applicant meets each of the following requirements:**
 - (1) **Has successfully completed the CPA examination. Successful completion of the examination means that the applicant passed the examination in accordance with the rules of the other state at the time it granted the applicant’s initial certificate.**
 - (2) **Has satisfied the 4-in-10 experience requirement set out in Section 6(c)(1)(B) of the Act.**
 - (3) **Has experience of the type required under the Act and these Rules for issuance of the initial certificate.**
 - (4) **Has met the CPE requirement pursuant to Section 6(c)(1)(C) of the Act, if applicable.**

Rule 6-9 - International reciprocity.

- (a) The Board may designate a professional accounting credential or professional registration issued in a foreign country as substantially equivalent to a CPA license.**
 - (1) The Board may rely on the International Qualifications Appraisal Board for evaluation of foreign credential equivalency and may presume that an applicant with a foreign accounting credential that is covered by a currently valid Mutual Recognition Agreement (MRA) is substantially equivalent (subject to other qualifying requirements as provided in the MRA).**
 - (2) The Board may accept a foreign accounting credential in partial satisfaction of its domestic credentialing requirements if:**
 - (i) the holder of the foreign accounting credential met the issuing body's education requirement and passed the issuing body's examination used to qualify its own domestic candidates; and**
 - (ii) the foreign credential is valid and in good standing at the time of application for a domestic credential.**
- (b) The Board may satisfy itself through qualifying examination(s) that the holder of a foreign credential deemed by the Board to be substantially equivalent to a CPA certificate possesses adequate knowledge of U.S. practice standards [and the Board's regulations]. The Board may rely on the National Association of State Boards of Accountancy, the American Institute of Certified Public Accountants, or other professional bodies to develop, administer, and grade such qualifying examination(s). The Board will specify the qualifying examination(s) and process by resolution.**
- (c) An applicant for renewal of a CPA certificate originally issued in reliance on a foreign accounting credential shall:**
 - (1) Make application for renewal at the time and in the manner prescribed by the Board for all other certificate renewals;**
 - (2) Pay such fees as are prescribed for all other certificate renewals;**
 - (3) If the applicant has a foreign credential in effect at the time of the application for renewal of the CPA certification, present documentation from the foreign accounting credential issuing body that the applicant's foreign credential has not been suspended or revoked and the applicant is not the subject of a current investigation. If the applicant for renewal no longer has a foreign credential, the applicant must present proof from the foreign credentialing body that the applicant for renewal was not the subject of any disciplinary proceedings or investigations at the time that the foreign credential lapsed; and**

- (4) Either show completion of continuing professional education substantially equivalent to that required under Rule 6-4 within the three year period preceding renewal application, or petition the Board for complete or partial waiver of the CPE requirement based on the ratio of foreign practice to practice in this State.**
- (d) The holder of a license or practice privilege issued or granted by this Board in reliance on a foreign accounting credential or license shall report any investigations undertaken, or sanctions imposed, by a foreign credentialing or licensing body against the CPA's foreign credential or license, or any discipline ordered by any other regulatory authority having jurisdiction over the holder's conduct in the practice of accountancy.**
- (e) Suspension or revocation of, or refusal to renew, the CPA's foreign accounting credential by the foreign credentialing body may be evidence of conduct reflecting adversely upon the CPA's fitness to retain the certificate and may be a prima facie basis for Board action, subject to the following.**
- (f) The Board may presume procedural due process and fairness if the foreign jurisdiction is a party to a current MRA that NASBA, the AICPA and this State have adopted.**
- (g) Conviction of a felony or any crime involving dishonesty or fraud under the laws of a foreign country is evidence of conduct reflecting adversely on the CPA's fitness to retain the certificate and is a basis for Board action.**
- (h) The Board shall notify the appropriate foreign credentialing authorities of any sanctions imposed against a CPA.**
- (i) The Board may participate in joint investigations with foreign credentialing bodies and may rely on evidence supplied by such bodies in disciplinary hearings.**

Rule 6-10 - Peer review for certificate holders who do not practice in a licensed firm.

A certificate holder who issues compilation reports as defined in this Act other than through a CPA firm that holds a permit under Section 7 of this Act must undergo a peer review as required under Rules 7-3 and 7-4.

**ARTICLE 7
PERMITS TO PRACTICE -- FIRMS**

Rule 7-1 - Applications.

- (a) Applications by firms for initial issuance and for renewal of permits pursuant to Section 7 of the Act shall be made on a form provided by the Board and, in the case of applications for renewal, shall be filed no earlier than [____] months and no later than [____] months prior to the expiration date. Applications will not be considered filed until the applicable fee and all required documents prescribed in these Rules are received. If an application for permit renewal is filed late, it shall also be accompanied by the delinquency fee prescribed in these Rules.
- (b) A sole proprietor may apply simultaneously for a certificate or a renewal of a registration or a certificate and a firm permit.
- (c) Applications shall include the firm name, addresses and telephone numbers of the main office and of any branch offices of the firm in this State, the name of the person in charge of each such branch office, and the names of the partners, shareholders, members, managers, directors and officers whose principal place of business is in this State.

Rule 7-2 - Notification of changes by firms.

- (a) A firm registered pursuant to Section 7 of the Act shall file with the Board a written notification of any of the following events concerning the practice of public accountancy within this State within thirty (30) days after its occurrence:

 - (1) Formation of a new firm;
 - (2) Addition of a partner, member, manager or shareholder;
 - (3) Retirement, withdrawal or death of a partner, member, manager or shareholder;
 - (4) Any change in the name of the firm;
 - (5) Termination of the firm;
 - (6) Change in the management of any branch office in this State;
 - (7) Establishment of a new branch office or the closing or change of address of a branch office in this State; and
 - (8) Issuance of the firm's first issued financial statements and accountant's reports

for each level of service described in Rule 7-3; or

- (9) **The occurrence of any event or events which would cause such firm not to be in conformity with the provisions of the Act or these Rules.**
- (b) **In the event of any change in legal form of a firm, such new firm shall within thirty (30) days of the change file an application for an initial permit in accordance with these Rules and pay the fee required by these Rules.**

Rule 7-3 - Successful completion of an approved Compliance Assurance Program as a condition for renewal of permit.

- (a) **In furtherance of its duty to protect the public regarding attest services, the Board requires all CPA firms offering or rendering such services to be enrolled in, and undergo, a transparent compliance assurance program approved by the Board and to comply with the applicable compliance assurance standards of that program. As used herein, the term “Compliance Assurance Program” includes, but is not limited to, “peer review” programs or other comparable programs which have been approved by the Board in accordance with the requirements set forth below.**
- (b) **The Compliance Assurance functions may be performed by a committee established by the Board, qualified contractors approved by the Board or substantially equivalent programs [such as the peer review program administered by the AICPA] acceptable to the Board. The Board may establish procedures to perform the following functions:**
 - (1) **Review of financial statements and the reports of licensees thereon, to assess their compliance with applicable professional standards;**
 - (2) **Improvement of reporting practices of licensees through education and remediation;**
 - (3) **Referrals to the Board of cases requiring further investigation by the Board or its designees;**
 - (4) **Verification that individuals in the firm responsible for supervising compilation or attest services, and signing the accountants’ report on financial statements on behalf of the firm, meet the competency requirements set out in applicable professional standards;**
 - (5) **Verification that a certificate holder who issues compilation reports for the public other than through a CPA firm, who supervises such services and/or signs the compilation report on such financial statements, meets the competency requirements set out in applicable professional standards; and**
 - (6) **Such other functions as the Board may assign to its designees.**

- (c) **On and after _____, each applicant for renewal of a certificate under Section 6 of the Act in the case of a certificate holder who issues compilation reports to the public other than through a CPA firm, and each applicant for renewal of a firm permit to practice under Section 7 of the Act, shall furnish in connection with their application, with respect to each office maintained by the applicant in this State, one copy of each of the following kinds of reports, together with their accompanying financial statements, issued by the certificate holder or office during the twelve month period next preceding the date of application, if any report of such kind was issued during such period:**
- (1) A compilation report;**
 - (2) A review report;**
 - (3) An audit report;**
 - (4) A report of the examination of prospective financial information.**
- (d) **The Board may also solicit for review reports of licensees and related financial statements from clients, public agencies, banks, and other users of financial statements.**
- (e) **Any documents submitted in accordance with subsection (b) may have the name of the client, the client's address and other identifying facts omitted, provided that the omission does not render the type or nature of the enterprise undeterminable. The identities of the sources of financial statements and reports received by the Board from other than the licensees who issued the reports shall be preserved in confidence. Reports submitted to the Board pursuant to subsection (b), and comments of reviewers and of the Board on such reports or workpapers relating thereto, also shall be preserved in confidence except that they may be communicated by the Board to the licensees who issued the reports.**
- (f) **The review of financial statements and reports of the licensees thereon shall be directed toward the following:**
- (1) Presentation of financial statements in conformity with generally accepted accounting principles;**
 - (2) Compliance by licensees with generally accepted auditing standards;**
 - (3) Compliance by licensees with other professional standards; and**
 - (4) Compliance by licensees with the Rules of the Board and other regulations relating to the performance of compilation and attest services as herein defined.**

- (g) **The reviews of the financial statements and the reports of the licensees shall be conducted as follows:**

 - (1) **Compilation level services will be subject to a desk review;**
 - (2) **Review level services will be subject to a field review in the offices of the licensee;**
 - (3) **Audit level services and reports of examination of prospective financial information will be subject to a field review in the offices of the licensee;**
 - (4) **Additional reports and financial statements may be selected during the performance of a desk review or an on-premise field review based upon the size and complexity of the reviewed firm as judged by the Board or its designee to adequately assess the quality of the reviewed firm's professional attest practice.**

- (h) **A firm's review shall result in one of three findings:**

 - (1) **Pass;**
 - (2) **Pass with deficiencies; or**
 - (3) **Fail.**

- (i) **In any instance where the Board finds a deficiency in the professional work of a licensee, it shall advise the licensee in writing of the deficiency. The Board may request the licensee to meet with it to discuss deficiencies. If the Board determines that a report is substandard or seriously questionable, the Board may direct that a review of the workpapers be conducted by an independent reviewer other than the person who performed the review of the report. The findings of any such review of the workpapers shall be transmitted by the reviewer to the Board.**

- (j) **In gathering information about the professional work of licensees, the Board may make use of investigators, either paid or unpaid, who are not members of the Board.**

- (k) **The results of the reviews will be transmitted to the Board's office within 45 days after completion of any review report.**

Rule 7-4 - Equivalent reviews as a condition for renewal of a permit.

- (a) **The requirements of Rule 7-3 shall not apply with respect to any firm or certificate holder which within the three years immediately preceding the application had been subjected to a comprehensive and appropriately administered compliance assurance program as determined and approved by the Board.**

- (b) **An oversight committee shall be appointed by the Board to monitor the compliance assurance programs and report to the Board that the programs meet the requirements set out in the Act and these Rules. The oversight committee shall:**

- (1) only include individuals who are not members of the Board;**
 - (2) have full access to the peer review process which is subject to oversight and may be required to sign a confidentiality agreement to have this access;**
 - (3) provide the Board with the names of those certificate holders and firms which have undergone and have had accepted an equivalent review as well as whether such certificate holders and firms are meeting the terms, conditions, and remedial actions, if any, required by the reviewing organization;**
 - (4) establish, as directed by the Board, procedures designed to ensure confidentiality of documents furnished or generated in the course of the review;**
 - (5) coordinate oversight functions conducted within the state with national oversight objectives and procedures adopted by the NASBA Compliance Assurance Review Board (CARB).**
- (c) The Board shall establish procedures and take all action necessary to ensure that the above materials remain privileged as to any third parties, except those materials subject to public disclosure as provided herein.**

Rule 7-5 – Submission of compliance assurance reports to the Board.

- (a) Firms qualifying for exemption from compliance assurance review as provided by the provisions of Rule 7-4 shall notify and affirmatively request the administering entity performing the qualifying satisfactorily equivalent compliance assurance reviews [such as those conducted by AICPA peer review programs and the entities administering those reviews] to provide Board access to the reports within 45 days after the administering entity’s acceptance of any review report.**
- (b) Regarding any report required to be submitted to the Board pursuant to this rule, the reviewed firm must retain, for a period of seven (7) years from the date of the report acceptance, all of the following: compliance assurance report [or “peer review report”], letter of comments, letter of response, acceptance letter signed by the reviewed firm agreeing to take corrective actions, and letter of completion indicating that the firm’s compliance assurance review is complete. Upon request of the Board, the reviewed firm or individual shall timely submit such documentation to the Board;**
- (c) The objective of this reporting rule is primarily to reinforce the Board’s efforts to ensure that only appropriately qualified CPA firms are engaged in the offering and rendering of services subject to compliance assurance. Based upon its review of the reports submitted pursuant to this rule, the Board may consider, pursuant to hearing or by consent, additional corrective actions such as probation, practice limits, additional continuing education, pre-issuance reviews, more frequent peer reviews, and other measures, including, in severe cases, discipline against the reviewed firm**

and any individual licensees employed or contracted by the reviewed firm.

- (d) For good cause shown the Board may grant or renew applications for a reasonable period of time pending completion.**

Rule 7-6 - Internet practice.

A CPA firm offering or rendering professional services via a Web site shall provide in the Web site's homepage, a name, an address, and principal state of licensure as a means for regulators and the public to contact a responsible licensee in charge at the firm regarding complaints, questions, or regulatory compliance.

Rule 7-7 - Attest documentation and retention.

- (a) Licensees shall comply with all professional standards for attest documentation applicable to particular engagements, including, but not limited to standards adopted by recognized standards setting bodies such as the Public Company Accounting Oversight Board (PCAOB), the Comptroller General of the United States, and the Auditing Standards Board.**
- (b) If the applicable standards do not otherwise specify, the retention period for attest documentation shall be five (5) years and shall be measured from the report date.**
- (c) If attest documentation is required to be kept for longer than provided in the applicable standards or Rule 7-7(b) because of a pending Board investigation or disciplinary action, attest documentation shall not be destroyed until the licensee has been notified in writing by the Board of the closure of a Board investigation or disciplinary proceeding.**

Rule 7-8 - Unregistered firm compliance with applicable compliance assurance requirements.

Any firm not required to register in this state, but which provides attest services as permitted under Sections 7 and 23 of the Act, shall maintain records as prescribed by Rule 7-5(b) regarding its participation in a comparable Compliance Assurance Program for any period in which the firm provided attest services in this state and shall provide copies of such records upon this Board's written request; provided, however, the Board shall not make such a request except upon good cause.

Comment: For purposes of this Rule, "good cause" is reasonable cause and not authorization for a notice requirement. Good cause for requesting Compliance Assurance Programs records should be based upon a third party complaint or other evidence of inadequate professional services of the type that would be subject to peer review.

**ARTICLE 10
ENFORCEMENT ACTIONS AGAINST LICENSEES**

Rule 10-1 - Grounds for enforcement actions against licensees.

The grounds for revocation and suspension of certificates, registrations and permits, and other disciplinary action against licensees and individuals with privileges under Section 23, are set out in Section 10 of the Act in both specific and general terms. The general terms of that provision of the Act include the following particular grounds for such disciplinary action:

- (a) Any deferred prosecution agreement involving an admission of wrongdoing, or any criminal conviction, including conviction following a guilty plea or plea of *nolo contendere*, for any felony or any crime, an essential element of which is fraud, dishonesty, or deceit, or any other crime which evidences an unfitness of the applicant to practice public accountancy in a competent manner and consistent with public protection.
- (b) Active or stayed revocation or suspension of any occupational license or other privilege to practice any licensed occupation by or before any state, federal, foreign or other licensing or regulatory authority, provided the grounds for the revocation or suspension include wrongful conduct such as fraud, dishonesty, or deceit or any other conduct which evidences any unfitness of the applicant to practice public accountancy.

Comment: As explained in the Comment to Rule 5-11, most states use the term “revoke,” “revocation,” “suspend,” or “suspension” to refer to removing a license on disciplinary grounds. However, state boards should be aware that some jurisdictions use the term “revoke” or “suspend” to refer to forfeitures for administrative reasons such as failure to renew a license or to comply with CPE requirements which in and of themselves would not necessarily constitute “wrongful conduct.”

- (c) Dishonesty, fraud, or deceit in obtaining a certificate, registration or permit, within the meaning of Section 10(a)(1) of the Act, including the submission to the Board of any knowingly false or forged evidence in, or in support of, an application for a certificate, registration or permit, and cheating on an examination as defined in these Rules.
- (d) Dishonesty, fraud, deceit or gross negligence, within the meaning of Section 10(a)(5) of the Act, including knowingly, or through gross negligence, making misleading, deceptive or untrue representations in the performance of services.
- (e) Violations of the Act or of Rules promulgated under the Act, within the meaning of Section 10(a)(6) of the Act, including--

- (1) Using the CPA title or providing attest or compilation services in this State without a certificate, registration or permit to practice issued under Sections 6 and 7 or without properly qualifying to practice across state lines under the substantial equivalency provision of the Act;**
 - (2) Using or attempting to use a certificate, registration or permit which has been suspended or revoked;**
 - (3) Making any false, misleading, or deceptive statement, in support of an application for a license filed by another;**
 - (4) Failure of a licensee to provide any explanation requested by the Board regarding evidence submitted by the licensee in support of an application filed by another, or regarding a failure or refusal to submit such evidence; and failure by a licensee to furnish for inspection upon request by the Board or its representative documentation relating to any evidence submitted by the licensee in support of such an application;**
 - (5) Failure to satisfy the continuing professional education requirements set out in Section 6(d) of the Act and/or failure to comply with the continuing education requirements of these Rules;**
 - (6) Failure to comply with professional standards as to the attest and/or compilation competency requirements for those who supervise attest and/or compilation engagements and sign reports on financial statements or other compilation communications with respect to financial statements; or**
 - (7) Failure to comply with the applicable peer review requirements set out in Section 6(j) and Section 7(h) of the Act and these Rules.**
- (f) Conduct reflecting adversely upon the licensee's fitness to perform services, within the meaning of Section 10(a)(10) of the Act, including:**
- (1) Adjudication as mentally incompetent;**
 - (2) Incompetence, including but not limited to:**
 - (i) Gross negligence, recklessness, or repeated acts of negligence in the licensee's record of professional practice; or**
 - (ii) Any condition, whether physical or mental, that endangers the public by impairing skill and care in providing professional services.**
 - (3) Presenting as one's own a license issued to another;**
 - (4) Concealment of information regarding violations by other licensees of the Act or the Rules thereunder when questioned or requested by the Board; and**

- (5) **Willfully failing to file a report or record required by state or federal law; willfully impeding or obstructing the filing of such a report or record, or inducing another person to impede or obstruct such filing by another; and the making or filing of such a report or record which one knows to be false. A finding, adjudication, consent order or conviction by a federal or state court, agency or regulatory authority or the PCAOB that a licensee has willfully failed to file a required report or record shall be prima facie evidence of a violation of this rule.**

Rule 10-2 - Return of certificate, registration or permit to practice.

Any licensee whose certificate, registration or permit issued by the Board is subsequently suspended or revoked shall promptly return such certificate, registration or permit to the Board.

Rule 10-3 - Applicable standards.

A licensee shall follow the standards, as applicable under the circumstances and at the time of the services, set forth in this section in providing professional services. In addition to the applicable standards set forth below, a licensee shall follow standards issued by other professional or governmental bodies including international standards setting bodies with which a licensee is required by law, regulation or the terms of engagement to comply. A licensee shall comply with all applicable standards, including but not limited to the following:

- (a) **A licensee shall not render services subject to the authority of the SEC or PCAOB unless the licensee has complied with the applicable standards and rules adopted and approved by the PCAOB and SEC.**
- (b) **A licensee shall not render auditing services unless the licensee has complied with the applicable generally accepted auditing standards.**
- (c) **A licensee shall not render accounting and review services unless the licensee has complied with the standards for accounting and review services issued by the AICPA, including subsequent amendments and editions.**
- (d) **A licensee shall not permit the licensee's name to be associated with governmental financial statements for a client unless the licensee has complied with the standards for governmental accounting issued by the GASB, including subsequent amendments and editions.**
- (e) **A licensee shall not render attestation services unless the licensee has complied with the Statements on Standards for Attestation Engagements issued by the AICPA, including subsequent amendments and editions.**

- (f) A licensee shall not render management consulting services unless the licensee has complied with the standards for management consulting services (including the definition of such services) issued by the AICPA, including subsequent amendments and editions.
- (g) A licensee shall not render services in the area of taxation unless the licensee has complied with the standards for tax services issued by the AICPA, including subsequent amendments and editions.
- (h) A licensee shall not permit the licensee's name to be used in conjunction with any forecast of future transactions in a manner which may lead to the belief that the licensee vouches for the achievability of the forecast, and shall not render services associated with prospective financial statements unless the licensee has complied with the standards for accountants' services on prospective financial information issued by the AICPA, including subsequent amendments and editions.
- (i) A licensee shall not express an opinion on financial statements unless the licensee complies with the Statements of Financial Accounting Standards, together with those Accounting Research Bulletins and Accounting Principles Board Opinions which are not superseded by action of the FASB, including subsequent amendments and editions.

Rule 10-4 – Model Code of Conduct.

A licensee shall comply with the principles contained in the following Model Code of Conduct. All changes in the NASBA Model Code of Conduct shall automatically be made a part of these rules unless specifically rejected by the Board.

NASBA Model Code of Conduct

PREAMBLE

The public places trust and confidence in the profession and the services it provides; consequently, licensees have a duty to conduct themselves in a manner that will be beneficial to the public and which fosters such trust and confidence. This Model Code of Conduct identifies seven fundamental principles of conduct, six of which are intended to govern licensees' professional performance whether they are in public practice, industry, not-for-profit organizations, government, education or other professional endeavors. The seventh principle, independence, applies only to those professional services where it is required by professional standards. This Model Code of Conduct defines the conduct that the public has a right to expect of the licensee, as well as all persons or entities the licensee has the authority or capacity to control.

With the exception of independence, these principles are universal and apply to all services and activities performed by the licensee in all aspects of his or her professional conduct. Independence, however, is a unique principle that applies only to those professional services where it is required in accordance with professional standards. This Model Code of Conduct is not intended to replace professional standards applicable to specific engagements. In applying any of the principles of this Model Code of Conduct to deliberations in disciplinary or other proceedings, the Board may consider as persuasive, but not necessarily conclusive, and/or adopt by reference applicable interpretations and rulings of the Code of Professional Conduct adopted by the American Institute of Certified Public Accountants, as well as similarly applicable interpretations and rulings issued by other authorities such as the Securities and Exchange Commission, the Government Accountability Office and the Public Company Accounting Oversight Board.

Users of the licensee's services draw confidence from the knowledge that the profession is bound to a framework which requires continued dedication to professional excellence and commitment to ethical behavior that will not be subordinated to personal gain.

I. PRINCIPLE: PUBLIC INTEREST

The grant of a license indicates that an individual has met the criteria established by state boards of accountancy to perform services in a manner that protects the public interest. The licensee must, therefore, have a keen consciousness of the public interest. The public consists of clients, credit grantors, governments, employers, investors, the business and financial community, and others who use the services of licensees. Services provided by licensees support and facilitate many societal needs, including the orderly functioning of commerce and the capital markets.

Because the licensee is seen as a representative of the profession by the public who retains or employs him or her or uses his or her services, the licensee should avoid conduct that might conflict with the public interest or erode public respect for, and confidence in, the profession.

II. PRINCIPLE: INTEGRITY

Integrity is a character trait demonstrated by acting honestly, candidly, and not knowingly misrepresenting facts, accommodating deceit, or subordinating ethical principles. Acting with integrity is essential to maintaining credibility and public trust. It incorporates both the spirit and substance in the application of the ethical and technical standards that govern the profession, or in the absence thereof, what is just and right.

A licensee should act with integrity in the performance of all professional activities in whatever capacity performed.

III. PRINCIPLE: OBJECTIVITY

Objectivity is a distinguishing feature of the accounting profession and is critical to maintaining the public's trust and confidence. It is a state of mind that imposes the

obligation to be impartial and free of bias that may result from conflicts of interest or subordination of judgment. Objectivity requires a licensee to exercise an appropriate level of professional skepticism in carrying out all professional activities.

Although a licensee may serve multiple interests in many different capacities, objectivity must be maintained. This requires a careful assessment of the effects on objectivity of all professional relationships and activities.

A licensee should maintain objectivity in the performance of all professional activities in whatever capacity performed.

IV. PRINCIPLE: DUE CARE

Due care imposes the obligation to perform professional activities with concern for the best interest of those for whom the activities are performed and consistent with the profession's responsibility to the public. It is essential to preserving the public's trust and confidence. Due care requires the licensee to discharge professional responsibilities with reasonable care and diligence and to adequately plan and supervise all professional activities for which he or she is responsible.

A licensee should act with due care in the performance of all professional activities in whatever capacity performed.

V. PRINCIPLE: COMPETENCE

Competence is derived from a combination of education and experience. It begins with a mastery of the common body of knowledge, skills, and abilities, and requires a commitment to lifelong learning and professional improvement. A licensee should possess a level of competence, sound professional judgment, and proficiency to ensure that the quality of his or her activities meets the high level of professionalism required by these Principles. A licensee is responsible for assessing his or her own competence, which includes evaluating whether education, experience, and judgment are adequate for the responsibility assumed.

A licensee should be competent in the performance of all professional activities, in whatever capacity performed, and comply with applicable professional standards.

VI. PRINCIPLE: CONFIDENTIALITY

A licensee has an obligation to maintain and respect the confidentiality of information obtained in the performance of all professional activities. Maintaining such confidentiality is vital to the proper performance of the licensee's professional activities.

A licensee shall not use or disclose, or permit others within the licensee's control to use or disclose, any confidential client or employer information without the consent of the client or employer. This obligation continues after the termination of the relationship between the licensee and the client or employer and extends to information obtained by the licensee in

professional relationships with prospective clients and employers.

This principle shall not be construed to prohibit a licensee from disclosing information as required to meet professional, regulatory or other legal obligations.

VII. PRINCIPLE: INDEPENDENCE

Independence, where required by professional standards, is essential to establishing and maintaining the public's faith and confidence in, and reliance on, the information reported on by the licensee.

A licensee in the practice of public accounting should be independent in fact and appearance when engaged to provide services where independence is required by professional standards. Independence in fact is the state of mind that permits a licensee to perform an attest service without being affected by influences that compromise professional judgment, thereby allowing the licensee to act with integrity and exercise objectivity and professional skepticism. Independence in appearance is the avoidance of circumstances that would cause a reasonable and informed third party, having knowledge of all relevant information, to reasonably conclude that the integrity, objectivity or professional skepticism of a licensee had been compromised.

**ARTICLE 11
ENFORCEMENT PROCEDURES -- INVESTIGATIONS**

Rule 11-1 - Review of professional work product.

The Board may solicit and receive publicly available reports of licensees and individuals with privileges under Section 23 of this Act and related financial statements from clients, public agencies, banks, and other users of financial statements on a general and random basis without regard to whether an application for renewal of the particular licensee is then pending or whether there is any formal complaint or suspicion of impropriety on the part of any particular licensee or an individual with privileges under Section 23 of this Act; and it may review such reports and otherwise proceed with respect to the results of any such review in the fashion prescribed in Rule 7-3. For purposes of this Rule, such reports may include publicly available inspection reports prepared by the PCAOB.

Rule 11-2 – Reporting convictions, judgments, and administrative proceedings.

- (a) Subject to Section 4(j) of the Act, Licensees shall notify the Board, on a form and in the manner prescribed by the Board, within thirty (30) days of:
- (1) Receipt of a peer review report pursuant to Rule 7-3(h)(3), or a PCAOB firm inspection report containing criticisms of or identifying potential defects in the quality control systems.
 - (2) Receipt of a second consecutive peer review report that is deficient pursuant to Rules 7-3(h)(2); or
 - (3) Imposition upon the licensee of discipline, including, but not limited to, censure, reprimand, sanction, probation, civil penalty, fine, consent decree or order, suspension, revocation, or modification of a license, certificate, permit or practice rights by:
 - (i) the Securities and Exchange Commission (SEC), PCAOB, Internal Revenue Service (IRS) (actions by the Director of Practice); or
 - (ii) another state board of accountancy for any cause other than failure to pay a professional license fee by the due date or failure to meet the continuing professional education requirements of another state board of accountancy; or
 - (iii) any other federal or state agency regarding the licensee’s conduct while rendering professional services; or
 - (iv) any foreign authority or credentialing body that regulates the practice of accountancy.

- (4) Occurrence of any matter reportable that must be reported by the licensee to the PCAOB pursuant to Sarbanes-Oxley Section 102(b)(2)(f) and PCAOB Rules and forms adopted pursuant thereto;
 - (5) Notice of disciplinary charges filed by the SEC, PCAOB, IRS, or another state board of accountancy, or a federal or state taxing, insurance or securities regulatory authority, or foreign authority or credentialing body that regulates the practice of accountancy;
 - (6) Any judgment, award or settlement of a civil action or arbitration proceeding of \$150,000 or more in which the licensee was a party if the matter included allegations of gross negligence, violation of specific standards of practice, fraud, or misappropriation of funds in the practice of accounting; provided, however, licensed firms shall only notify the Board regarding civil judgments, settlements or arbitration awards directly involving the firm's practice of public accounting in this state; or
 - (7) Criminal charges, deferred prosecution or conviction or plea of no contest to which the licensee is a defendant if the crime is:

 - (i) any felony under the laws of the United States or of any state of the United States or any foreign jurisdiction; or
 - (ii) a misdemeanor if an essential element of the offense is dishonesty, deceit, or fraud.
- (b) The licensee designated by each CPA firm pursuant to Section 7(c)(2)(A) of the Act (as responsible for the proper registration of the firm) shall report any matter reportable under this rule to which a non-licensee owner with a principal place of business in this state is a party.
- (c) Reports of pending matters or reports of private litigation resolved by settlement or arbitration shall be deemed confidential records not subject to public disclosure (to the extent permitted by this State's law on Public Records) unless and until the pending matters are concluded or the Board commences a contested case proceeding based upon the subject matter of such reports.
- (d) During the pendency of a reported matter, the reporting licensee may submit a written explanatory statement to be included in the licensee's record. If reported charges or allegations are subsequently concluded in the licensee's favor or otherwise closed without disciplinary action by this Board, upon the reporting licensee's request, documents received pursuant to said report shall be expunged from the Board's records.

Comment: States should consider reducing or dropping a reporting requirement for pending

matters or reports of private litigation/arbitration if complying with the request requires the disclosure of otherwise confidential information, and their state laws require such reports to be treated as public records since the potential for abuse might outweigh the regulatory interest in such information. Boards adopting this rule should also consider expunging any self-reported records of charges or allegations that are dropped or otherwise resolved in favor of the reporting licensee and which are maintained by the Board as public records. In the alternative, States should defer implementation of self-reporting of such matters until the State has adopted Section 4(j) of the UAA Statute. See also the reporting requirements set out in Rule 5.

Rule 11-3 – Participation in multistate enforcement compacts.

Notwithstanding any other provision of law or regulation to the contrary, the Board may participate in any enforcement agreement or compact with other state boards of accountancy to facilitate public protection through the enforcement of this act and cooperate with others in the enforcement of accountancy statutes and rules of this and other states.

**ARTICLE 13
REINSTATEMENT**

Rule 13-1 - Applications for relief from disciplinary penalties.

- (a) A person whose certificate or registration has been revoked or suspended or an individual whose privileges under Section 23 have been revoked or limited, or a firm whose permit to practice has been revoked or suspended or a person or firm that has been put on probation pursuant to Section 10 of the Act may apply to the Board for modification of the suspension, revocation or probation after completion of all requirements contained in the Board's original order.
- (b) The application shall be in writing; shall set out and, as appropriate, substantiate the reasons constituting good cause for the relief sought, and shall be accompanied by at least two supporting recommendations, under oath, from licensees who have personal knowledge of the activities of the applicant since the suspension or revocation was imposed.

Rule 13-2 - Action by the Board.

- (a) An application pursuant to Rule 13-1 will ordinarily be processed by the Board upon the basis of the materials submitted in support thereof, supplemented by such additional inquiries as the Board may require. At the Board's discretion a hearing may be held on an application, following procedures the Board may find suitable for the particular case.
- (b) The Board may impose appropriate terms and conditions for reinstatement of a certificate, registration, permit or privileges under Section 23 or modification of a suspension, revocation or probation.
- (c) In considering an application under Rule 13-1, the Board may consider all activities of the applicant since the disciplinary penalty from which relief is sought was imposed, the offense for which the applicant was disciplined, the applicant's activities during the time the certificate, registration, privileges under Section 23 or permit was in good standing, the applicant's rehabilitative efforts, restitution to damaged parties in the matter for which the penalty was imposed, and the applicant's general reputation for truth and professional probity.
- (d) No application for reinstatement will be considered while the applicant is under sentence for any criminal offense, including any period during which the applicant is on court-imposed probation or parole.

**ARTICLE 14
UNLAWFUL ACTS**

Rule 14-1 - CPA firm names.

A CPA Firm name may not be used unless such name has been registered with and approved by the Board.

- (a) A misleading CPA Firm name is one which:**
- (1) Contains any representation that would be likely to cause a reasonable person to misunderstand or be confused about the legal form of the firm, or about who are the owners or members of the firm, such as a reference to a type of organization or an abbreviation thereof which does not accurately reflect the form under which the firm is organized, for example:**
 - (A) Implies the existence of a corporation when the firm is not a corporation such as through the use of the words “corporation”, “incorporated”, “Ltd.”, “professional corporation”, or an abbreviation thereof as part of the firm name if the firm is not incorporated or is not a professional corporation;**
 - (B) Implies the existence of a partnership when there is not a partnership such as by use of the term “partnership” or “limited liability partnership” or the abbreviation “LLP” if the firm is not such an entity;**
 - (C) Includes the name of an individual who is not a CPA if the title “CPAs” is included in the firm name;**
 - (D) Includes information about or indicates an association with persons who are not members of the firm, except as permitted pursuant to Section 14(i) of the Act; or**
 - (E) Includes the terms "& Company", "& Associate", or "Group", but the firm does not include, in addition to the named partner, shareholder, owner, or member, at least one other unnamed partner, shareholder, owner, member, or staff employee.**
 - (2) Contains any representation that would be likely to cause a reasonable person to have a false or unjustified expectation of favorable results or capabilities, through the use of a false or unjustified statement of fact as to any material matter;**
 - (3) Claims or implies the ability to influence a regulatory body or official;**

- (4) Includes the name of an owner whose license has been revoked for disciplinary reasons by the Board, whereby the licensee has been prohibited from practicing public accountancy or prohibited from using the title CPA or holding himself out as a Certified Public Accountant.**
- (b) The following types of CPA Firm names are not in and of themselves misleading and are permissible so long as they do not violate the provisions of Rule 14-1(a):**
 - (1) A firm name that includes the names of one or more former or present owners;**
 - (2) A firm name that excludes the names of one or more former or present owners;**
 - (3) A firm name that uses the "CPA" title as part of the firm name when all named individuals are owners of the firm who hold such title or are former owners who held such title at the time they ceased to be owners of the firm;**
 - (4) A firm name that includes the name of a non-CPA owner if the "CPA" title is not a part of the firm name;**
- (c) A Network firm as defined in the AICPA Code of Professional Conduct ("Code") in effect July 1, 2011 may use a common brand name, or share common initials, as part of the firm name;**
- (d) A Network firm as defined in the AICPA Code of Professional Conduct ("Code") in effect July 1, 2011 may use the Network name as the firm's name, provided it also shares one or more of the following characteristics with other firms in the network:**
 - (1) Common control, as defined by generally accepted accounting principles in the United States, among the firms through ownership, management, or other means;**
 - (2) Profits or costs, excluding costs of operating the association, costs of developing audit methodologies, manuals and training courses, and other costs that are immaterial to the firm;**
 - (3) Common business strategy that involves ongoing collaboration amongst the firms whereby the firms are responsible for implementing the association's strategy and are held accountable for performance pursuant to that strategy;**
 - (4) Significant part of professional resources;**
 - (5) Common quality control policies and procedures that participating firms are required to implement and that are monitored by the association.**

COMMENT: With regard to practice in this State under Section 7(a)(1)(C), 7(a)(2) or 7(a)(3) of the Act, in determining whether a CPA Firm name is misleading, the Board recognizes that it is the policy of this State to promote interstate mobility for CPAs and CPA firms which employ them, and thus also to consider the basis for approval of the same CPA Firm name by another state's board of accountancy.

**ARTICLE 23
SUBSTANTIAL EQUIVALENCY**

Rule 23-1- Substantial equivalency and internet practice.

An individual entering into an engagement to provide professional services via a Web site pursuant to Section 23 shall disclose, via any such Web site, the state of the individual's principal place of business, license number and an address as a means for regulators and the public to contact the individual regarding complaints, questions or regulatory compliance.

Rule 23-2 - Practice in other states through substantial equivalency.

As a pre-condition for the use of practice privileges in another jurisdiction, any licensee of this Board offering or rendering services in or to another jurisdiction pursuant to practice privileges based upon their license from this Board is deemed to have consented to the administrative jurisdiction of the other state board of accountancy, and is deemed to have consented to the requirements of the Act. The failure by a licensee of this Board to cooperate in another state's board of accountancy's investigation shall be grounds for discipline by this Board.

Rule 23-3 – Reporting moral character violations.

- (a) Any individual using practice privileges in this state, shall notify this Board within thirty (30) days of any occurrence described in Rules 10-1 (a) or 10-1 (b).**
- (b) Any licensee of this state using practice privileges in another state shall notify this Board and the state board of any other state in which said licensee uses practice privileges within thirty (30) days of any occurrence described in Rules 10-1 (a) or 10-1 (b).**

Rule 23-4 – Continuing professional education requirements for practice privileges.

Any individual using practice privileges in this state who complies with the CPE requirements applicable in the state where their principal place of business is located, shall be deemed to have complied with the CPE requirements of this state.

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Subpoenas (Authority of Board of Accountancy to issue)

[R11-1]	Rules-11-1
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Substantial Equivalency

Continuing professional education requirements for practice privileges [R23-4].....	Rules-23-1
Enforcement [R10-1]	Rules-10-1
Internet Practice [R23-1]	Rules-23-1
Investigations [R11-1, R23-2].....	Rules-11-1, 23-1
Notification and exemptions [R23-1, R23-3].....	Rules-23-1, 23-3
Practice in other states through substantial equivalency [R23-2].....	Rules 23-1
Prohibitions [R14-1 - R14-3].....	Rules-14-1
Reinstatement [R13-1 - R13-2].....	Rules-13-1
Reporting moral character violations [R23-3].....	Rules-23-1

NASBA

2013 New Accountancy Board Member Orientation Evaluation

Your evaluation of the orientation is important to us. Please rate the various aspects of the meeting by circling the number that best corresponds to your opinion. NOTE: Anonymous comments will not appear in the summary report.

Which region did you attend: Eastern_____ Western_____

Name:_____ Board/Affiliation:_____

Length of time on Board: _____

RATING SCALE	EXCELLENT	GOOD	SATISFACTORY	FAIR	POOR
Welcome and Introductions					
Topic	5	4	3	2	1
Presentation	5	4	3	2	1
NASBA's Mission and Voice					
Topic	5	4	3	2	1
Presentation	5	4	3	2	1
The Strategic Plan					
Topic	5	4	3	2	1
Presentation	5	4	3	2	1
NASBA's Programs and Services					
Topic	5	4	3	2	1
Presentation	5	4	3	2	1
Not-Quite Masterpiece Theater					
Topic	5	4	3	2	1
Presentation	5	4	3	2	1
LUNCH with Your Regional Director					
Topic	5	4	3	2	1
Presentation	5	4	3	2	1
Who Are the Key Players					
Topic	5	4	3	2	1
Presentation	5	4	3	2	1
Getting the Word Out About Your Board					
Topic	5	4	3	2	1
Presentation	5	4	3	2	1
What You Can Expect to Receive from NASBA					
Topic	5	4	3	2	1
Presentation	5	4	3	2	1

1. What aspects of the meeting were most beneficial to you?

2. What aspects of the meeting needed improvement?

3. Comments.

Name: _____ Board/Affiliation _____ Date _____

Please return to a NASBA staff member at the end of the day.

THANK YOU!