



ARIZONA STATE BOARD OF ACCOUNTANCY

100 North 15th Avenue, Suite 165
Phoenix, Arizona 85007
Phone (602) 364-0804
Fax (602) 364-0903
www.azaccountancy.gov

NOTICE OF MEETING OF THE ARIZONA STATE BOARD OF ACCOUNTANCY

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Arizona State Board of Accountancy (Board) and to the general public, that the Board will hold a meeting open to the public on **Monday, November 7, 2016, at 8:15 a.m.** The meeting will be held at the Board's offices, located in Suite 165 at 100 N. 15th Avenue, Phoenix, Arizona. One or more members of the Board may participate in the meeting by telephonic communications.

The meeting is open to the public. However, during the course of the meeting, the Board, upon a majority vote of a quorum of the members, may, when necessary, hold an Executive Session pursuant to A.R.S. § 38-431.03(A)(2) and or (3) as indicated on the Board agenda. The Executive Session is not open to the public.

Information concerning the Board's Agenda for the meeting, including a copy of the Agenda and any amendments, can be obtained at the Board offices, or by calling the Board at 602-364-0804. The Agenda is subject to change up to 24 hours prior to the meeting. Agenda items are noted by number and letter for convenience and reference. The Board may address the agenda items in any order within the time frame indicated, and may set over matters to a later time when necessary. The Board reserves the right to change the order of items on the agenda, except for matters set for a specific time.

Title II of the Americans with Disabilities Act (ADA) prohibits the Board from discriminating on the basis of disability in its public meetings. Persons with a disability may request a reasonable accommodation, such as a sign language interpreter, by contacting Monica L. Petersen, Executive Director at 602-364-0804. Requests should be made as early as possible to allow time to arrange the accommodation.

ARIZONA STATE BOARD OF ACCOUNTANCY

A handwritten signature in cursive script, reading "Valli Goss", is written over a horizontal line.

Valli Goss
Assistant Director of Regulation and Compliance

Posted:
www.azaccountancy.gov
on November 1, 2016



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November 7, 2016 – 8:15 a.m.

AMENDED MEETING AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

During the meeting and upon a vote of the majority of a quorum, the Board may go into executive session to obtain legal advice from the Board's attorney(s) pursuant to A.R.S. § 38-431.03(A)(3) on any items listed on the agenda. Upon a vote of the majority of a quorum, the Board may also go into executive session pursuant to A.R.S. § 38-431.03(A)(2) on agenda items III.B, VI, IX, X, XI, XII, XIII, XIV, XV.L, M, N, O, and P to discuss or consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. All meeting attendees whose presence is not required in an executive session will be required to leave the meeting room during executive session. Any legal action will take place in open session.

I. CALL TO ORDER

II. CALL TO THE PUBLIC

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(H), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal actions. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

III. DISCUSS, AMEND AND APPROVE MINUTES

- A. Open Session Minutes from the September 26, 2016 meeting.
- B. Executive Session Minutes from the September 26, 2016 meeting.

IV. DECLARATION OF CONFLICTS OF INTEREST

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V. **CONSENT AGENDA** (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and action on the following items:

- A. Recommended for Registration of Firms for the Following Applicants:
 - 1. Amy Spencer, CPA, P.C.
Partner: Amy Spencer 16742-E
 - 2. CPA Accounting Solutions LLC
Partner: Michael Lepore 16526-R
 - 3. Diamond J Accounting, LLC
Partner: Katie L. Thomas 15058-E
 - 4. Foster Financial CPA, PLC
Partner: Nick T. Foster 16643-E
 - 5. Haymore & Forsberg, LLC
Partner: Spencer C. Forsberg 18182-E
 - 6. Sean Drolet, CPA
Partner: Sean Drolet 18012-R
 - 7. Twealth, LLC
Partner: Jon R. Johnston 5124-E

- B. Recommended for Firm Name Change
 - 1. Michael D. Adams, PC
From: Michael Adams Consulting, PC
Partner: Michael Duane Adams 4415-E

- C. Recommended for Firm Cancellation – Do Not Wish to Renew:
 - 1. Accounting & Business Information Svs 4650-S
 - 2. Bunge, Janette A., CPA, PLLC 2464-L
 - 3. Clouse, S. Keith, CPA 5751-S
 - 4. Dennis, Schmich & Co., LTD. 102-C
 - 5. JPH, CPA, P.C. 954-C
 - 6. Marion, L. Sue, CPA 4034-S
 - 7. Neese, L.J., CPA LLC 3326-L
 - 8. Quinn, John T., PLLC 3139-L
 - 9. Ulman, Ronald, CPA 4138-S
 - 10. Ward, Cynthia Ann, CPA 4682-S

- D. Recommended for Cancellation of Certificate per Registrant's Request Not to Renew:
 - 1. Daniel J. Korthals 17635-R
 - 2. Debbie Hawthorne 12018-E
 - 3. George F. Schlagenhaft 10298-E
 - 4. Glen A. Milkus 12877-R
 - 5. Jonathan K. Mirmelli 10987-E
 - 6. Joseph M. Albers 14900-E
 - 7. Scott A. Hamilton 14374-E
 - 8. Shelby Theresa Smith 16925-E

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9. Suzanne M. Wilson 14188-R

E. Recommended for Reissuance of Certificate Because of Name Change:

1. Issued as: Amy Dye 16544-E ; New Name: Amy Windisch
2. Issued as: James Paul Larsen 18286-R ; New Name: James P. Larsen
3. Issued as: Julian Martinez 17098-E ; New Name: Julian C. Martinez
4. Issued as: Kimberly J. Hones 15805-R ; New Name: Kimberly J. Lucas
5. Issued as: Sabrina Sarli 15789-E ; New Name: Sabrina Perkins

F. Recommendation of the Certification Committee for Approval of Candidates for the Uniform CPA Examination:

- | | |
|------------------------------|---------------------------------|
| 1. Block, Brianna Elizabeth | 34. Navani, Samir |
| 2. Byrne, Allisyn Keyser | 35. Newcombe, Courtney Anne |
| 3. Chheda, Rushabh Ramesh | 36. Nguyen, Ann |
| 4. Clasen, Jeffrey Steven | 37. Patterson, Cole Preston |
| 5. Davidson, Katherine Anne | 38. Priya, Keerthana |
| 6. Delizio, Braedon Dougan | 39. Rai, Shilpa |
| 7. Dimartile, Theresa Ann | 40. Ramasamy, Ram Nagappan |
| 8. Dunn, Nicole Marie | 41. Ramirez, Rosa M. |
| 9. Gualtieri, Tiffany Nicole | 42. Ramkumar, Pooja |
| 10. Gupta, Shweta | 43. Rana, Prachee |
| 11. Haja, Ayisha Sharmi | 44. Reyna, Josh Michael |
| 12. Han, Yuyang | 45. Romo, Heather Shirley |
| 13. Hugbanks, Mallory M. | 46. Rowe, Daniel Richard |
| 14. Huston, Boris Held | 47. Sagvekar, Amod |
| 15. Ingram, Lora Catherine | Chandrakant |
| 16. Jain, Anchal | 48. Sahoo, Sridhar |
| 17. Jain, Yash Rajendra | 49. Sanwaria, Ankita |
| 18. Joshi, Nandan Shrihari | 50. Saraogi, Jyoti Subhash |
| 19. Kasar, Dinesh Ramaji | 51. Shah, Rushabh Pareshbhai |
| 20. Kaushall, Rajesh | 52. Sharma, Shuchi |
| 21. Kerth, Abigail Marie | 53. Shepherd, Ashley Brooke |
| 22. Khanna, Rishi | 54. Shope, Savannah Marie |
| 23. Kohler, Ammon Ernest | 55. Shorty, Jolene Olive |
| 24. Kumar Ravi, Pradeep | 56. Shroff, Aayush |
| 25. Liang, Yidan | 57. Singh, Jaskaran |
| 26. Long, Nathaniel Joseph | 58. Smith, Joshua S. |
| 27. Lucas, Derrik Michael | 59. Stenson, Adam Wylie |
| 28. Lucena, Megan Elizabeth | 60. Teiman, Jeffrey David |
| 29. McClendon, Angelica | 61. Thangavel Karthigai Raj, |
| Monique | Poorna Chandrika |
| 30. Meenatchi Sundaram, | 62. Trivedi, Harshil Pradipbhai |
| Aparna | 63. Verma, Sakshi |
| 31. Moloney, Patricia Anne | 64. Wahl, Jonpaul |
| 32. Morwani, Cheena | 65. Wakde, Mihir Satish |
| 33. Nagesh, Amrutha | 66. Wang, Aitong |

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67. Wang, Wei
68. Xiong X. Toyed, Malee Moua
69. Yang, Yihe

70. Zhang, Luxi
71. Zheng, Yu

G. Recommendation of the Certification Committee for Approval of Certification by Examination:

1. Agashe, Avanti
2. Dixon, Bennet
3. Fortune, Scott
4. Packer, Steven Ross
5. Richmond, Jedidiah Joel

6. Soto, Jose Luis C
7. Spraggins, Andrew C.
8. Tremp, Carrie R.
9. Wee, Tia
10. Wixom, Beth A

H. Recommendation of the Certification Committee for Approval of Certification by Grade Transfer:

1. Evans, Glen C.
2. Karani, Chintan
Vasantkumar
3. Kenny, Stephen
4. Kroeger, Morgan N.

5. Mandhania, Snehalata
6. Ugwuozor, Chukwuemeka
Peter
7. Zheng, Daniel

I. Recommendation of the Certification Committee for Approval of Certification by Reciprocity:

1. Datta, Uday

J. Recommendation of the Certification Committee for Approval of Certification by Reciprocity based on Substantial Equivalency:

1. Chen-Fisher, Leslie
2. Funk, Aaron F.
3. LaBrie, Julie
4. Marquardt, Timothy A.

5. Schwartz, Terry J.
6. Weinmeister, Jason
7. Williams, Katherine Nicole

K. Recommended Approval of Retired Status for the Following Registrants:

1. Ahl, Carl David 2083-E
2. Alexander, Sandra C. 4416-E
3. Bichanich, Richard A. 8673-E
4. Boswell, Gail K. 14457-R
5. Boyer, Lynn D. 9455-E
6. Bunge, Janette A. 8737-E
7. Chu, Hilbert Kwok-Ho 8249-E
8. Clouse, S. Keith 3159-E
9. Driskill, Jesse K. 7882-E
10. Duy, Douglas Michael 6235-E
11. Easley, Jane M. 3354-E

12. Edwards, Clifford Eugene
2444-E
13. Elliott, Sabina Kornelia 1304-E
14. Gee, Freddie 8091-E
15. Greer, Richard Ralph 400-R
16. Guilbeau, Judy Pratt 4885-E
17. Kelley, Sally J. 11451-E
18. Lowenstein, Matthew C.
6826-E
19. MacPhee, Kimberly 7359-E
20. Maurseth, Leslie M. 1738-E

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- | | |
|---------------------------------|--------------------------------------|
| 21. Maxwell, Douglas B. 15518-R | 30. Staniscia, Peter Robert 8126-E |
| 22. Mciver, Gary R. 2453-E | 31. Stooks, Wallace Bryant 814-E |
| 23. Miller, Marjo Nancy 2494-E | 32. Tiano, Michael Anthony 2229-E |
| 24. Newberg, Pauline A. 4236-E | 33. Wallace, Peter Woodbridge 4130-E |
| 25. Peachin, David F. 1777-R | 34. Weller, Cheryl E. 2155-E |
| 26. Perl, Craig B. 1911-E | 35. Zeibig, Rodney Paul 3232-R |
| 27. Porter, Horace 4215-E | |
| 28. Reak, David Richard 8701-E | |
| 29. Roy, David T. 7726-E | |
- L. Recommended for Reactivation of Certificate from Inactive Status:
1. Winter, Anne Margaret 8442-E
- M. Recommendation of the Peer Review Oversight Advisory Committee for Approval of the Following Firms:
1. Addison, C. Wesley, P.C. 2149-C
 2. Alt Key, PLLC, The 3109-L
 3. Aspire Financial, LLC 2938-L
 4. Ball & McGraw, P.C. 1088-C
 5. Companik, Joseph E., CPA, P.C. 2479-C
 6. Devolites, Eve, Company, CPA 2765-C
 7. Edwards, Largay, Mihaylo & CO., PLC 2317-L
 8. Fessinger, Hal J., CPA PLLC 2780-L
 9. Fester & Chapman, P.C. 344-C
 10. Flynn, John R., CPA, P.C. 959-C
 11. Frome & Company PLC 2787-L
 12. Frost, PLLC 3478-L
 13. Haubert, J. Michale, CPA, P.C. 1089-C
 14. Haymore, Steven L., CPA PC 826-C
 15. HBL CPAS, PC 155-C
 16. Hoey CPA, PLLC 2634-L
 17. Hundman, John M., CPA 5798-S
 18. Johnson Lawdahl, PLLC 3481-L
 19. Kienitz, Douglas P., CPA, P.C. 2402-C
 20. KPMG L.L.P. 968-B
 21. Kramer Public Accounting Group, PC 1227-C
 22. Lattimer, P.C. 839-C
 23. Law & Reed, CPA'S, P.C. 962-C
 24. Leo, Donald R. & Company, LTD. 206-C
 25. Maseloff, Harry A., CPA, P.C. 222-C
 26. Patel, Neil P., CPA, P.C. 2354-C
 27. Phillips, Jennifer J., CPA, PLLC 3258-L
 28. Porter & Porter, P.C. 285-C
 29. Preston CPA, P.C. 834-C

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- 30. Price Kong & Co., CPA'S, P.A. 599-C
- 31. Romek, Sanders & Company, P.C. 701-C
- 32. Simon, Howard S., CPA, P.C. 2443-C
- 33. WD PC 1180-C

- N. Recommendation of the CPE Advisory Committee for Compliance of the Following Registrants Regarding CPE Audit:
 - 1. Abeles, Kristina Leigh 10963-E
 - 2. Bednarik, Walter Anthony 4017-R
 - 3. Dobrusin, David J. 14978-R
 - 4. Holmes, D. Diane 5183-E
 - 5. Jankes, Ann K. 5048-E
 - 6. McClanahan, Marjorie T. 7224-
 - 7. O'Farrell, Laura Lynn 12357-E
 - 8. Pope, Kerry A. 11608-E
 - 9. Priniski, Michael J. 8933-E
 - 10. Stoecker, Claudia 8707-E
 - 11. Vetter, Scott F. 13872-E
 - 12. Whitman, Donald W. 8306-R
- O. Recommendation of the CPE Advisory Committee for Compliance Regarding Request for Reinstatement from Expired Status:
 - 1. Burns, L. Leann 9303-E
 - 2. Oxeer, Stuart Scott 9169-E
- P. Recommendation of the CPE Advisory Committee for Pre-Approval or Approval of CPE Coursework Related to Disciplinary Order and/or Compliance and/or Partial-Compliance Regarding CPE-Related Documentation Submitted as Part of a CPE Disciplinary Order Review:
 - 1. Becker, Cheryl A. 11027-E
 - 2. McCormick, Marlene Denise 9405-E
 - 3. Stern, Jeffrey L. 3548-E
- Q. Termination of Decision and Order
 - 1. File No. 2017.012; Hansen, Leigh

VI. ASSISTANT ATTORNEY GENERAL'S REPORT

Scott Donald, Assistant Attorney General (AAG), to provide legal advice to the Board.

VII. LEADERSHIP REPORT

Board leadership staff to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in action by the Board.

- A. Executive Director Update
 - 1. Budget Update
 - 2. Agency Operations Update
- B. Assistant Director – Regulation and Compliance Update
 - 1. Disciplinary Order Template Clauses Regarding CPE and Pre-Issuance Peer Review

C. Systems Manager Update

VIII. ADVISORY COMMITTEE UPDATE

Committee chairpersons and/or members to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in action by the Board.

- A. Vicki L. Rios, Certification Advisory Committee Chairperson – Update Regarding the Classification of Accounting Ethics as a “Related” Course
- B. John C. Todd, II, Law Review Advisory Committee Chairperson – Update Regarding Policy Positions that the Committee has Recommended Regarding the Topic of Firm Registration

IX. INITIAL ANALYSIS

- A. Board to review information received from the California State Board of Accountancy and the Maryland Board of Public Accountancy to determine whether to open an initial analysis or investigation file and/or take disciplinary action regarding the following:
 - 1. File No. 2017.026
 - 2. File No. 2017.048

X. COMMITTEE RECOMMENDATIONS – COMPLAINT/INITIAL ANALYSIS FILES

- A. Board to review, discuss and take possible action on the advisory committee recommendations to close the following files due to no violation(s) of professional standards:

Accounting and Auditing Advisory Committee

- 1. File No. 2017.030
- 2. File No. 2017.031

Tax Advisory Committee

- 3. File Nos. 2016.171 and 2017.034
- 4. File No. 2017.005
- 5. File No. 2017.024
- 6. File No. 2017.025

- B. Board to review, discuss and take possible action on advisory committee recommendations to open investigation files on the following files:

Accounting and Auditing Advisory Committee

- 1. File No. 2017.027

Tax Advisory Committee

- 2. File Nos. 2016.162 and 2016.163

XI. COMMITTEE RECOMMENDATIONS – INVESTIGATION FILES/INITIAL ANALYSIS FILES

- A. Board to review, and take possible action on the advisory committee recommendations to close the following files due to there being no violation(s) of professional standards:

Tax Advisory Committee

1. File No. 2016.084; Hunter, Debra

- B. Board to review, discuss and take possible action on the advisory committee recommendations to open investigation file(s) and/or offer a Decision and Order (By Consent) on the following file(s):

Accounting and Auditing Advisory Committee

1. File No. 2016.026; Watson, CPA, PC
2. File No. 2017.047; Watson, Matthew

- C. Board to review, discuss and take possible action on the advisory committee recommendations to offer Decisions and Orders (By Consent) and/or Administrative Letters of Concern on the following file(s):

Accounting and Auditing Advisory Committee

1. File No. 2016.066; Bingaman, Richard
2. File No. 2016.067; Bingaman, Richard E., CPA, PLLC

Tax Advisory Committee

3. File Nos. 2016.143; Peer, Christopher and 2016.144; Peer, Christopher, CPA, PC

- D. Board to review, discuss and take possible action on the advisory committee recommendations to take action in order to continue with investigation of the following files(s):

Tax Advisory Committee

1. File Nos. 2016.069; Vakula, Steven and 2016.164; IRS X IT Strategies
2. File Nos. 2016.070; Vakula, Steven and 2016.165; IRS X IT Strategies
3. File Nos. 2016.108; Vakula, Steven and 2016.109; IRS X IT Strategies

XII. COMMITTEE RECOMMENDATIONS – PEER REVIEW

- A. Board to review, discuss and take possible action on advisory committee recommendations to issue administrative letters of concern on the following files:

1. File No. 2016.158; Bear, Teresa, CPA

- B. Board to review, discuss and take possible action on advisory committee recommendations to issue Orders for Peer Review on the following files:

1. File No. 2017.076; Allis, John, III, CPA, P.C.
2. File No. 2017.077; Betts, Larry B., CPA PC
3. File No. 2017.078; Elsen, Joanne M., CPA, PC

XIII. ALLEGED UNLAWFUL USE OF DESIGNATION

A. Board to review, discuss and take possible action on the following file:

1. File No. 2017.050

XIV. REVIEW AND DISCUSSION OF COMPLAINT AGING REPORT

XV. ITEMS FOR REVIEW, DISCUSSION AND POSSIBLE ACTION INCLUDING DISCIPLINARY ACTION

A. Educational Enhancement Reviews (EERs) and Applicable Statutes and Rules

B. HB 2613 – Arizona Department of Administration (ADOA) Non-Health Regulatory Board Licensing Study

Board to review and discuss the September 1, 2016 ADOA Feasibility Study of the Consolidation of all Non-Health Regulatory Boards and Occupational Licensing Facilities and a draft outline of the response to the ADOA Feasibility Study of Consolidation of all Non-Health Regulatory Boards and Occupation Licensing Facilities.

C. Respondent's Request for Rehearing and Possible Action Regarding Injunctive Relief

1. File No. 2015.099; White, Tiffany
2. File No. 2015.100; White, Tiffany
3. File No. 2016.042; White, Tiffany
4. File No. 2016.043; White, Tiffany
5. File No. 2016.075; White, Tiffany
6. File No. 2016.076; White, Tiffany
7. File No. 2016.077; White, Tiffany
8. File No. 2016.105; White, Tiffany, CPA, PLC

D. Settlement Offer and/or Open an Investigation File

Board to consider Decision and Order (By Consent) signed by Respondent and/or determine whether to open an initial analysis or investigation file:

1. File Nos. 2015.082; Godbehere, Donald and 2016.008; Godbehere, Donald
2. File No. 2017.079

E. Board's September 26, 2016 Motion to Direct the Assistant Attorney General to File an Injunction

1. File Nos. 2016.044; Wengert, Trace and 2016.045; Wengert, Trace, CPA, PLLC

F. Board's September 26, 2016 Motion to Direct the Assistant Attorney General to File a Complaint and Notice of Hearing

1. File Nos. 2016.044; Wengert, Trace and 2017.045; Wengert, Trace, CPA
2. File Nos. 2017.059 and 2017.060

G. Compliance/Non-Compliance with D&O, and Additional Information for the Board's Consideration

1. File Nos. 2015.074; Renberg, Mark and 2015.094; Renberg, Mark

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H. Board to Review and Consider Possible Disciplinary Action and/or Open an Investigation File

Board to review, consider, and take possible action on information received from Board staff to determine whether to open an initial analysis or investigation file and/or take/review disciplinary action regarding the following:

1. File No. 2017.008
2. File No. 2017.029

I. Response/Counteroffers/Non-Response to Offered Decision and Order (By Consent)

Board to review, consider and take possible action on responses, counteroffers and/or failure to respond on the following files:

1. File No. 2013.032; Semple, Robert
2. File No. 2015.110; Estes, Charles
3. File No. 2015.020; Semple, Marchal & Cooper, LLP
4. File No. 2017.016; MSN, CPA, PC
5. File No. 2017.018; Remote Accounting, PLC
6. File No. 2017.033; Heywood, Roger, PLC

J. Application to Sit for the Uniform CPA Examination, Recommended Denial by Certification Committee

1. Tumati, Srihari

K. Application for Certification by Exam/Grade Transfer, Recommended Denial by Certification Committee

1. Birtcher, Justin B.
2. Zhang, Mo

L. Request for Inactive Status and/or Disability Fee Waiver

- | | |
|------------------------------------|----------------------------------|
| 1. Aschenbrenner, Alice M. 6165-E | 12. Pellman, Reno M. 13712-E |
| 2. Chen, Wendy P. 14953-R | 13. Ragsdale, Linda K. 14387-E |
| 3. Cherry, Karen E. 11499-E | 14. Renken, Keith William 541-E |
| 4. Cocoma, Anne Elizabeth 7422-E | 15. Samuels, David George 1403-E |
| 5. Devlin, James Charles 8012-E | 16. Sanaghan, Lorelei 11137-E |
| 6. Fullerton, Sandra Ann 6838-E | 17. Schultz, David G. 16200-R |
| 7. Henry, Robert Anthony 2447-E | 18. Stevens, Aaron A. 16378-E |
| 8. Johnson, Laurence Ernest 2790-E | 19. Tomas, Jessica 13604-E |
| 9. McAllister, Elizabeth A. 8862-R | 20. Ulman, Ronald J. 11494-R |
| 10. Morrow, Brian Roy 15022-E | 21. Walsh, Chantelle 12478-E |
| 11. Norton, Jeanne L. 12222-E | 22. Waran, Sam 1155 |

M. Request for Retired Status and/or Disability Fee Waiver

1. Townsend, Theresa L. 8667-R
2. Ward, Cynthia Ann 8997-E

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N. Request for NTS Extension:

1. Dugar, Niraj
2. Lahai, Sia Nyama

O. Request for a CPE Waiver /Extension/Exemption and/or Fee Waiver

1. Allison, Rebecca L. 17970-E
2. Carlson, Eric J. 10827-E
3. Kyger, Melinda A. 17154-R
4. Ribble, Sandra C. 12834-E
5. Shelton-Divito, Mary Jo 4658-E

P. Compliance/Non-Compliance with CPE Requirements

1. Holzhauer, Robert E. 9433-R
2. Olson, D. Sam 6150-E

Q. Application for Reinstatement from Expired Status, Recommendation for Non-Compliance by the CPE Advisory Committee:

1. Daie, Teresa Paul 7977-E

R. Compliance/Non-Compliance with CPE Requirements and Potential False and Misleading Statements to the Board

Board to determine if CPE requirements have been met, and if not, may vote to take further action on the following file; and, Board to determine if any false and/or misleading statements have been made to the Board, and if so, may take further action on the following file:

1. Hughes, Timothy F. 6518-E

S. CPE Audit Extension Request or Failure to Timely Respond

1. Tadesse, Belaynesh 8286-E

T. Failure to Respond and/or Failure to Timely Respond

1. Myers & Myers, CPA, P.C. 2239-C
2. Rego, Dorothy A., PLLC 2918-L

U. Issues from and Regarding the American Institute of Certified Public Accountants (AICPA)

Board to review documents and correspondence from AICPA and may take action on the following:

1. Peer Review Update

V. Board's Conflict of Interest Policy Pertaining to Board Staff, Board Investigators, and Board and Committee Members

XVI. SUMMARY OF CURRENT EVENTS

XVII. IDENTIFICATION OF FUTURE MEETING AGENDA ITEMS

XVIII. ADJOURNMENT