
**AICPA Peer Review Board
Open Session Highlights
August 2, 2018
Minneapolis, MN**

PRB Members:

Tom Parry, Chair
Jeannine Birmingham*
Brian Bluhm
Dawn Brenner
Mike Colgan*
Bert Denny
Liz Gantnier
Jeff Gendreau
John Guido
Karen Kerber
Barbara Lewis
Ethan Miller
Mike Pescatore*
Andrew Pope*
Marty Shannon
Mike Wagner
Lori Warden
Karen Welch

Absent:

Kristen Mascis

*via telephone

AICPA Staff:

Jim Brackens
Gary Freundlich
Beth Thoresen
Sue Lieberum
Fran McClintock
Tim Kindem
Donna Freundlich
Ivory Bare*
Justin Long*
Brad Coffey*
Laurel Gron*

Observers:

See attachment B

Agenda Item 1.1: Welcome Attendees and Roll Call of Peer Review Board - Mr. Kindem/Mr. Parry

Mr. Kindem conducted the roll call of the Peer Review Board (PRB), staff and observer registrants. Mr. Parry called the meeting to order at approximately 9:35am.

Agenda Item 1.2: Approval of Proposed Revisions to Guidance Related Non-compliance with the Risk Assessment Standards – Mr. Pope

Discussion Summary:

Mr. Brackens provided a brief historical background of the proposed peer review guidance outlined in Agenda Item 1.2A. As part of the EAQ initiative, AICPA Staff routinely evaluates available data to determine where practitioners are struggling to comply with the relevant standards. Through this process it was discovered that practitioners often fail to comply with the risk assessment standards (AU-C 315 and AU-C 330). Resources have been developed in this area to assist firms, but based on feedback from reviewers and others, it was determined that there was a pervasive gap in the understanding of these standards. In an effort to close that gap, the STF developed the proposal to update peer review guidance as shown in agenda item

1.2A, which is designed to remediate firms with this gap in understanding, while continuing to serve the public interest by providing a reliable report for users of peer review reports.

Mr. Pope then provided an overview of the proposal highlighting the effective date, being reviews commencing after October 1, 2018 through reviews commencing before September 30, 2021. For the benefit of the peer review community, a reviewer alert will also be published in September further explaining this change to peer review guidance.

Mr. Pope and Mr. Parry then opened the floor for questions and comments and the following topics were discussed:

- 1) A discussion then ensued regarding the following bullet in agenda item 1.2A:
 - “Failure to perform or document the performance of procedures that address identified significant risks, or failure to perform anything beyond “basic” procedures when the basic procedures don’t address the RMM.”

The PRB proposed to strike the language in this bullet and move its respective sub-bullet to the bullet that immediately followed, so that the guidance would read:

- “Failure to properly document the firm’s identification and assessment of the RMMs and response thereto.
 - Reviewers should consider the linkage between the risk assessment and the auditor’s procedures, and they should determine whether the procedures are responsive to the client’s financial statement- and assertion-level risks.
 - Significant risks require special audit consideration, which means consideration above and beyond what a standardized audit program would address.”
- 2) Peer reviewers would be allowed to early implement the guidance contained in agenda item 1.2. Staff will discuss the implications of early implementation to administering entities (AEs) as soon as practicable to address potential inconsistency across the AEs.
 - 3) It was clarified that the changes outlined in Agenda Item 1.2B would be applicable to all relevant engagement checklists, not only the general audit checklist, which is shown as an example in Agenda Item 1.2B.
 - 4) Staff indicated they would consider whether any changes are necessary to peer review guidance for non-conforming engagements that are not included in anything other than an MFC form, particularly as it concerns the firm representation letter and its reference to that MFC form. This concern is because the firm representation letter is retained through the firm’s next peer review while the MFC form is not retained past 120 days from the completion of the peer review.
 - 5) Discussion then ensued regarding whether engagements should be considered non-conforming in all instances of non-compliance with the risk assessment standards.
 - a. Ms. Kerber believed that not all instances of non-compliance with the risk assessment standards should cause engagements to be considered non-conforming and that reviewers should still be able to exercise professional judgment in concluding on an engagement when non-compliance with the risk assessment standards exists. Ms. Kerber also expressed concern about:
 - i. reviewers considering engagements non-conforming when they aren’t
 - ii. the inherent problems of focusing on one AU-C section

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- iii. that too much focus would be placed on the completion of certain third-party practice aids and
 - iv. treating engagements where over-auditing occurred the same as where under-auditing occurred.
- b. In response, Mr. Parry stated that reviewer judgment can still be exercised in some respects, particularly in determining whether the firm met the requirements and that the reviewer's focus needs to be on whether the firm met the requirements, not necessarily that practice aids were completed correctly.
- c. Mr. Brackens noted that:
- i. The reviewer alert would contain information specifically related to what was meant with respect to completion of third party practice aids. Emphasis will be placed on the fact that compliance with the standards can take many forms and shouldn't just be assessed through the review of certain checklists.
 - ii. Over-auditing wouldn't be a violation of the standards if:
 - 1. the auditor assessed risk at high even when high risk isn't necessarily warranted or
 - 2. if the auditor assessed risk at low and performed essentially unnecessary procedures.
 - iii. While reviewers might call engagements non-conforming that had not historically been so, the implementation plans and corrective actions issued by the RABs will reflect the severity of the noncompliance and this guidance will simplify the matter for reviewers
 - 1. For example, less severe instances of non-compliance may only require CPE, while more significant items may require pre- or post-issuance reviews.

Resolutions:

The proposed guidance changes were approved with one dissenting vote, subject to the revisions noted in item 1 above and with early implementation permitted.

Open Items:

None other than items previously mentioned (for example, the topic discussed in item 4 above).

Agenda Item 1.3: Approval of Revisions to Guidance Related to Reviewer Feedback Form Signatures – Mr. Pope

Discussion Summary:

Mr. Pope described the proposal to modify peer review guidance related to reviewer feedback form signatures as shown in Agenda Item 1.3A.

Resolutions:

The proposed guidance changes outlined in Agenda Item 1.3A were approved unanimously.

Open Items:

None.

Agenda Item 1.4: Approval of Revised Rules of Procedures for the Drop Appeal or Termination of a Firm with No AICPA Members – Mr. Pope

Discussion Summary:

Mr. Pope described the proposal to modify the rules of procedures for the drop appeal or termination of a firm with no AICPA members as shown in Agenda Item 1.4A.

In the resulting discussion, the following change was proposed to section 1.2 “Applicability of Rules of Procedures” (page 6 of Agenda Item 1.4A and page 19 of the open session materials):

- “The Board has authorized the Director of the Program or a designee to determine if a hearing or appeal panel is appropriate. The rules of procedures set forth herein become applicable when the Director of the Program or a designee decides that a hearing or appeal panel should be conducted to consider whether to terminate a firm’s enrollment in the Program or impose other sanctions ~~or appeal panel should be conducted~~. Once these rules of procedures become applicable to a proceeding, they are to be applied until a decision to terminate a firm’s enrollment or impose other sanctions becomes effective or the matter is otherwise disposed of.”

Resolutions:

The proposed guidance changes outlined in Agenda Item 1.4A were approved unanimously subject to the change proposed to section 1.2 noted above.

Open Items:

None.

Agenda Item 1.5 Approval of Revisions to Qualification Requirements for Technical Reviewers and RAB Members - Mr. Bluhm

Discussion Summary:

Based on the feedback and clarifying questions received since the publishing of the open session materials, the OTF is not asking for a vote on the proposal outlined in Agenda Items 1.5A through 1.5C at this time and instead is seeking additional feedback on these items.

Resolutions:

None.

Open Items:

The proposals outlined in Agenda Items 1.5A through 1.5C will be discussed further and brought back to the Peer Review Board at a later date. The Peer Review Board would appreciate any additional feedback related to this proposal in the meantime.

Agenda Item 1.6 Approval of Confidentiality Letters for Administering Entity Staff – Mr. Bluhm

Discussion Summary:

Mr. Bluhm went over the proposal outlined in Agenda Item 1.6A and the basis for the proposal. Items noted by Mr. Bluhm included:

- AEs are permitted to add language to the letter template as needed
- If AEs have already had their Staff sign a confidentiality letter for the current year, they are not required to get a revised letter signed as long as the letter used is substantially equivalent to the letter template included in Agenda Item 1.6A.

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- The agreements must be signed by staff no later than November 1, 2018 which is the submission date for Plans of Administration.

Resolutions:

The guidance proposed in Agenda Item 1.6A was approved unanimously

Open Items:

None.

Agenda Item 1.7 Approval of Revised Peer Review Oversight Committee (PROC)

Guidance – Mr. Bluhm

Discussion Summary:

Mr. Bluhm went over the proposed guidance outlined in Agenda Item 1.7A and the basis for the proposal. Items noted in the ensuing discussion included:

- The changes outlined in agenda item 1.7A are primarily conforming changes related to qualifications of a PROC member:
 - PROC members should not be employees of a State Board of Accountancy
 - PROC members should not be from the same firm as the technical reviewer, committee or RAB members (exceptions can be approved by the OTF on a case by case basis if appropriate safeguards exist)
- The OTF added the following requirements to the open session materials as a result of their meeting on July 30.
 - Section 4 on page 48 “PROC members must recuse themselves and not participate in any discussion related to their firm’s peer review or have a conflict of interest with the reviewing firm, reviewer, or the reviewed firm.”
 - This would still be the case even if the AE redacts any identifiable information within the materials for the related RAB meeting. The AE should inform the PROC of any such situation.
 - Exhibit 3-1: “As a PROC member, you must recuse yourself and not participate in any discussion related to your own firm’s peer review, if applicable, or have a conflict of interest with the reviewing firm, reviewer, or the reviewed firm.”
- The updated confidentiality agreement noted in exhibit 3-1 should be signed by PROC members as soon as possible but no later than the due date for the AE’s plan of administration.
 - Any new PROC member should sign the confidentiality letter as soon as practicable and provide to the OTF when needed (for example, during a RAB observation).
- Existing conflicts of interest (for example, if a PROC member is from the same firm as a member of the Committee) should be remedied as soon as possible. AEs may get PROC members from states other than their own, if necessary.

Resolutions:

The guidance proposed in Agenda Item 1.7A was approved unanimously, subject to the revisions described above.

Open Items:

None.

Ad Hoc Agenda Item – Benchmark Update

Mr. Bluhm proceeded to provide an update regarding the AE benchmarks as follows:

- Last year the Evolution plan was released and designed to increase the consistency, efficiency and effectiveness of peer review administration by requiring administering entities to employ a CPA on staff to manage the program, and to comply with measurable performance benchmarks.
 - These benchmarks include qualitative, objective and measurable criteria that have always been expected and implied; however, AEs were not required to self-monitor their performance and provide feedback to the PRB OTF.
- A pilot period was initiated this year to allow AEs to begin this process, which will provide the OTF the opportunity to evaluate the measurements to make sure they are appropriate and achievable. The PRB is committed to the success of every AE and this process is designed to improve the overall administration of the peer review program.
- The pilot period began July 2 and AEs received training on the benchmark and monitoring reports in PRIMA in June. Initial feedback has indicated that AEs have continued to experience challenges with PRIMA and the necessary reports.
- As such, in order to give AEs more time to adjust internal processes and provide substantive feedback on the benchmarks, the OTF has decided to extend the pilot period to continue through June 30, 2019.
 - We will be asking AEs to share their results and explanations for non-compliance with plans to address throughout the pilot.
 - AEs will not be accountable for full compliance with the benchmarks before July 1, 2019 when the fair procedures process will be implemented.
 - AEs will not be required to self-monitor the five benchmarks that are solely monitored through PRIMA reports during the pilot, (nor provide any PRIMA reports with their benchmark report during the pilot period), however, AEs should be self-monitoring other benchmarks.
- AEs should report to the OTF on benchmark compliance during the pilot program as follows:

Reporting period	Due date
July 2, 2018 – September 30, 2018	November 1, 2018
January 1, 2019 – March 31, 2019	April 30, 2019
April 1, 2019 – June 30, 2019	July 31, 2019

- The OTF is encouraging the CEOs to be involved in the pilot period evaluations but are not requiring their signature on the quarterly reports during the pilot period.
- The OTF will continue developing guidance for AE non-compliance and fair procedures and plan to present this plan to the PRB in January 2019.
- On July 1, 2019:
 - AEs will begin self-monitoring all benchmarks including benchmarks monitored solely by PRIMA reports and
 - AE non-compliance and fair procedures would be effective

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- The first reporting period after the pilot period would be July 1, 2019 – September 30, 2019 and is due October 31, 2019.

Agenda Item 1.8 Discussion of the Process to Update Peer Review Checklists – Ms. McClintock

Discussion Summary:

Ms. McClintock went over the information included in Agenda Item 1.8 regarding the current process to update peer review checklists. The following items were brought up in the resulting discussion:

- The broker-dealer checklist has italicized questions related to items that the PCAOB result in deficiencies in the context of their reviews of engagements
- The next version of the single audit checklist will italicize questions that relate to frequent issues identified in the enhanced oversights
- Staff are looking into a suggestion to have the team member who reviewed the must-select engagement to identify themselves on the checklist (through their member number, or through their printed name).

No additional feedback was provided regarding the checklist update process.

Agenda Item 1.9 Task Force Updates

Discussion Summary:

See PRB Open Meeting Agenda Item 1.9 for details of what was covered during this discussion, a summary of which is provided below.

Education and Communication Task Force – Ms. Kerber

In addition to the items addressed in agenda item 1.9, Ms. Kerber provided an overview of the following topics:

- Reviewer alerts were published in May, June and July which included topics such as:
 - Checklist updates
 - Updates on PRIMA enhancements
 - Governmental specific topics
- The 2019 Peer Review Conference will be held in Washington D.C. from August 5 (Optional Sessions) through August 7.

Oversight Task Force – Mr. Bluhm

Mr. Bluhm provided an overview of the following topics:

- Reviewer Performance:
 - Staff continue to inform AEs of any concerns
 - Updated PRIMA functionality for reviewer performance monitoring to be implemented in August 2018
 - Technical reviewers should monitor for patterns of poor performance in order to recommend actions to their RABs.
- Enhanced Oversights
 - Continued to see improvement in reviewer performance through the enhanced oversight
 - Reviewers more frequently identify items that were missed during the pilot period

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- RAB Observations
 - Continue to discuss whether to adopt a risk-based approach when selecting RABs to observe, current approach is to observe 3 RABs per AE
 - Written communications are continually assessed to make sure the objective of the process to be educational is met
 - Summaries of common items are included in attachment A
 - Evolution
 - Encouraging AEs to provide feedback during the benchmark pilot period by submitting their feedback to aesupport@aicpa.org or through other means.
 - Clarified training requirements for CPAs on Staff
 - The AE administrative review in years where the OTF does not perform an AE oversight is now optional. AEs that elect to perform this review can obtain relevant materials from Staff
 - Plans of Administration
 - 2019 Plan of administration form has been approved and will be distributed to AEs in mid-August of 2018 and will be due on November 1, 2018
 - AEs will be able to submit a waiver for the CPA on Staff requirement for 2019, but are expected to have a CPA on Staff by 2021

Standards Task Force – Mr. Pope

Mr. Pope provided an overview of the following topics that have been approved discussed by the STF:

- Staff will begin work on the reviewer alert related to the risk assessment guidance changes
- STF continues to focus on the effort to clarify the peer review standards and related guidance, including on how to organize the guidance
 - STF will provide updates on the clarity project to the PRB at future meetings
- Staff and the STF continue to assess the potential impact of cybersecurity engagements on peer review guidance

Agenda Item 1.10 Operations Director's Report – Ms. Thoresen

Discussion Summary:

Ms. Thoresen discussed the following topics:

- A PRIMA central room was available again at this year's Conference where attendees could receive answers to any PRIMA questions they had. Feedback was overwhelmingly positive with respect to recent fixes and enhancements
- Staff continue to work on addressing current issues including fixing and enhancing PRIMA features used by peer review administrators
- Some defect resolution has been delayed due to a recent business transformation to outsource IT to a third-party. These delays may continue through the transition over the next couple of months, but Staff are working to mitigate and improve resolution times including adding IT resources
- Upcoming PRIMA enhancements include enhancing reviewer search functionality and improvements to reporting

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- Staff is also working to ensure that PRIMA is destroying documents in accordance with the document retention guidelines, which includes ensuring documents are not being destroyed when they shouldn't be. This process may require AE assistance
 - Staff implemented changes to instructions and letters to accompany the next release of PRIMA enhancements to the user experience

Agenda Item 1.11 Compliance Update - Firm Noncooperation - Ms. Lieberum

Discussion Summary:

In addition to the information included in Agenda Item 1.11, Ms. Lieberum went over the following topics:

- 1) Hearings Update
 - a. Before a firm goes to hearing, Staff does outreach to encourage firms to comply with program rules, when applicable, to remove the need for a hearing
- 2) Consecutive non-pass peer review reports
 - a. Staff performs outreach to the respective AEs to see if any assistance can be provided to either help with the hearing process or to provide assistance to the firm to eliminate any future non-pass peer review reports
- 3) Completeness Project
 - a. Related to EBP engagements – approximately 93% compliance with peer review standards, while approximately 350 cases have yet to be researched
 - b. When a firm is not enrolled, Staff perform outreach to resolve any potential discrepancies (to make sure they are truly not enrolled) before any referrals to the AICPA Ethics team are sent

Agenda Item 1.12: Report from State CPA Society CEOs – Ms. Birmingham

Discussion Summary:

Ms. Birmingham went over the following topics:

- Jeannine and Mike Colgan have met with state society directors at Interchange and May council to discuss peer review.
- Feedback included:
 - Positive comments regarding communication of PRIMA enhancements and challenges
 - Continued conversations regarding the ongoing evolution project.

Agenda Item 1.13: Update on National Peer Review Committee – Mr. Fawley

Discussion Summary:

Mr. Fawley provided a high-level overview of recent NPRC activity, which included the following:

- The NPRC held a conference call on May 10, 2018
 - QCM review for Wiley Advantage Audit was presented and accepted
 - The NPRC discussed and approved the 2016 Annual Report on Oversight. This report is available on the NPRC website
- The next NPRC meeting will be October 25, 2018
- Since the May PRB meeting, the NPRC has held 5 RAB meetings. During those meetings, 58 reviews were presented: 46 Pass, 6 Pass with Deficiencies, and 6 Fail

Agenda Item 1.14: Other Business – Mr. Parry

Discussion Summary:

Mr. Parry then opened the session to observers. No additional matters were brought before the Board.

Agenda Item 1.15: For Informational Purposes

- A. Report on Firms Whose Enrollment was Dropped or Terminated

Discussion Summary:

See PRB Open Meeting Agenda Item 1.15A for the item noted above, no discussion occurred at the meeting.

Agenda Item 1.16: Future Open Session Meetings

- A. October 19, 2018 Open session – Teleconference
- B. January 30, 2019 Open session – Scottsdale, AZ
- C. May 3, 2019 Open session – Durham, NC
- D. August 8, 2019 Open session – Washington, DC

The meeting adjourned at approximately 11:30 am.

Oversight Task Force Report – Summary of RAB Observations

Why is this on the Agenda?

Comparative summary of RAB observations performed by staff during the period from January 1 through June 30, 2018 and 2017.

Based upon risk criteria approved by the OTF during 2018, staff expects to perform approximately 100 RAB observations representing an average of 3 RAB observations per AE.

Summary of RAB Observations

The chart below summarizes comparative statistics for observations performed by staff with RAB observation reports approved during the period from January 1 through June 30, 2018 and 2017.

	January 1 through June 30, 2018	January 1 through June 30, 2017
RAB meetings	30	30
AEs	26	25
Peer Reviews	124	110
Peer Reviewers	106	102
<i>Based on observers' comments:</i>		
Acceptance delayed or deferred	27	22
Feedback forms issued	9	10
OTF requested AE response due to results of RAB observation	16	4

Note: As approved by the OTF in February 2018 and beginning with reports issued in April, responses are requested regarding the outcome of reviews deferred as a result of, or including, observer comments.

29 of the 30 RAB observation reports approved through June 30, 2018, 29 reports included observer comments. The most pervasive comments in those 29 reports approved and issued in 2018 include the following (frequency):

Comments	Frequency	
	(# and rate of occurrences)	
• Peer review documents were not completed in accordance with standards or were insufficient for RAB to conclude	22	76%
• FFC, deficiency, or significant deficiency did not include an appropriate systemic cause and/or firm response	15	52%
• Technical reviewer failure to identify significant technical issues resulted in delay or deferral in 50% or more of the reviews in the observer's sample	11	38%
• Reviewer feedback or pervasive performance issues	9	31%
• Report rating	6	21%
• Reviewer scope and selections (including must-selects and must-covers)	6	21%

Recurring RAB observation comments:

- Potential issue regarding auditor compliance with the independence, including documentation, requirements of *Government Auditing Standards* (Yellow Book).
- Reviewers' risk assessments were not comprehensive. Items not addressed include:
 - unique risks associated with employee benefit plan audits when the firm had multiple types
 - evidence of multiple office locations, namely in multiple states, and consideration of auditing & accounting engagements that may be performed in such offices
 - reliance on quality control materials (QCM) used by the firm, including those internally developed, that were not subject to a QCM review or covered by a non-pass QCM review report
- Firms' response on the FFC forms were not written systemically and did not address all elements required by PRP guidance.
- Systemic cause missing or conflicted with the firm's response or other peer review documentation.
- MFC forms included specific reviewer, firm or client names.
- Firm representation letters were inconsistent current guidance, including the illustration in Appendix B of the Standards.
- Report language was inconsistent with current standards
- Reviewer did not expand scope in accordance with standards and guidance
- Firm letter of response and FFC responses did not appropriately address nonconforming engagements.
- Reviews included on the consent agenda or otherwise accepted without presentation and discussion did not comply with RAB Handbook guidance
- Reviewer performance feedback not initially recommended when:
 - Reviewers did not appropriately aggregate and evaluate matters
 - Reviewers failed to identify non-conforming engagements
 - Oversight resulted in issues not previously detected by the reviewer
 - Reports and letters of response were not in compliance with standard

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- Significant modifications were made to review documents during technical review process
 - Reviewer did not document evaluation of firm's consideration of applicable professional standards when addressing nonconforming engagement remediation

Other comments:

- Reviews are not consistently presented to the RAB free from open technical issues. This causes the RAB to spend extra time discussing reviews which ultimately leads to deferred or delayed acceptance.
- RAB members should review criteria for "delayed acceptance" and "deferral of a review" as set forth in the RAB Handbook.
- RAB members that performed or participated in a review did not recuse themselves from the meeting when their reviews were presented.
- RAB members did not meet the training requirements as established in the RAB Handbook.
- Technical reviewer, rather than committee member, signature on reviewer performance feedback form.
- Technical reviewers and RAB members should review RAB Handbook guidance regarding responsibilities for handling a firm's consecutive non-pass reports
- Technical reviewer participation in review presentation and RAB deliberations exceeded role established in RAB Handbook guidance.

Administrative matters:

- Letters issued were inconsistent with RAB decisions (delay vs. deferral of acceptance)
- Unclear whether communication regarding deferred reviews addressed all items that led to the deferral
- All required documents, or significant referenced attachments, not included in the RAB package

AICPA Peer Review Board Meeting

**Participants for Peer Review Board Open Session
August 2, 2018**

Name	Organization	In Person (Y or N)
1. Thomas Kirwin	Sullivan Bille PC	Y
2. Kevin Harper	CBA – PROC	N
3. Siek Run	CBA	N
4. Kari O'Connor	CBA Management	N
5. Ben Simcox	CBA Management	N
6. Dominic Franzella	CBA Division Chief	N
7. Jennifer Jackson	CBA	N
8. Sharon Romere-Nix	Thomson Reuters (PPC)	N
9. Jerry Cross	TSCPA	N
10. Richard Hill	Mitchell Emert & Hill	N
11. Mary Kline-Cueter	Kline Group, PC	N
12. Rita Barnard	KSCPA	N
13. Dawn Carlson	Sulaski & Webb, CPAs	N
14. Heather Lindquist	Illinois CPA Society	Y
15. Paul Ziga	Georgia SBOA	N
16. Pamela Lemire	New England Peer Review	N
17. Anna Durst	Nevada Society of CPAs	N
18. Julie Phipps	WSCPA	N
19. Julie Salvaggio	Illinois CPA Society	N
20. Glenn Roe	NJCPA	N
21. D Boyd Busby	Alabama Board of Public Accountancy	N
22. Paul Pierson	Illinois CPA Society	N
23. Cheryl Hartfield	Thomson Reuters	N
24. Jessica Cormier	Society of Louisiana CPAs	Y
25. Kathryn Cheek	Tennessee Society of CPAs	N
26. Patty Hurley	Oklahoma Society of CPAs	N
27. D Michael Jack	IN CPA Society	N
28. Bob Brooks	NC State Board of CPA Examiners	N

29. Kai Bottomley	Hellam Varon	N
30. Bonnie Stewart	CT Society of CPAs	N
31. Diane Conant	Conant Nelson & Conant	N
32. Faye Hayhurst	MN Society of CPAs	Y
33. Susan Spiers	UACPA	N
34. Julie McNeal	CT Society of CPAs	Y
35. Peggy Jury	MICPA	N
36. William Bailey	US Dept of Labor	N
37. Jessica Mytrohovich	Georgia Society of CPAs	Y
38. Laura Harrison	Georgia Society of CPAs	Y
39. Wendy Garvin	TN SBOA	N
40. Mary Beth Halpern	MACPA	Y
41. Dipesh Patel	TSCPA	N
42. Ashley Sellers	Alabama Society of CPAs	N
43. Raegen Nuffer	Alabama Society of CPAs	N
44. Colin Autin	Oklahoma Accountancy Board	N
45. Kevin Humphries	PBMares, LLP	N
46. Veloria Kelly	Florida Board of Accountancy	N
47. Marsha Moffitt	Arkansas Society of CPAs	Y
48. Jennifer Winters	NY State Board for Public Accountancy	N
49. Gloria Snyder	LCPA	N
50. Mark Mersmann	MOCPA/GACPA	N
51. Gregg Taketa	Hawaii State Board of Public Accountancy	N
52. Abby Dawson	F.G. Briggs Jr. CPA Professional Association	N
53. David Skup	Florida BOA	N
54. James Gottfried	Accountancy Board of Ohio	N
55. Linda McCrone	CalCPA	N
56. Heather Trower	PICPA	N
57. Paul Brown	Florida Institute of CPAs	N
58. Rebecca Gebhardt	NASBA	N
59. Nichole Favors	Indiana CPA Society	N
60. Claire McAuliffe	Crowe LLP	N
61. Stephen Love	Vermont Board of Public Accountancy	N
62. Steve Eddy	Button, Eddy, Kolb, & Sorrentino, PLLC, CPAs	Y
63. Laura Lantz	Idaho Society of CPAs	N

64. Phyllis Barker	Oregon Society of CPAs	N
65. Sherre Sattler	ND CPA Society	N
66. Karen Moody	Mississippi Society of CPAs	N
67. Ellen Adkins	SCBOA & NASBA CAC	N
68. Tracy Poe	Idaho Society of CPAs	N
69. Kara Fitzgerald	TN Society of CPAs	N
70. Anna Baker	Alabama State Board of Public Accountancy	N
71. Mike Fawley	BDO USA, LLP	N
72. Allison Henry	PICPA	N
73. Rich Wortmann	RW Group, LLC	N
74. Cathy Schweigel	CliftonLarsonAllen LLP	N
75. Jeff Graham	Condley and Company, LLP	Y
76. Alan Long	Baldwin CPAs, PLLC	Y
77. Ron Gitz	Society of Louisiana CPAs	Y
78. Vinit Shrawagi	California Society of CPAs	Y
