

Meeting Agenda
SOUTH DAKOTA BOARD OF ACCOUNTANCY
 Conference Call
 Call in Number 1-844-833-2684 Access Code 0689670#
 June 6, 2018
 9:00 a.m. (CT)

A=Action
 D=Discussion
 I=Information

A. Call to Order.....	Pummel
B. Roll Call	Kasin
C. A-Approval of Minutes of Meeting May 2, 2018.....	2-3
D. A-Approval of Certificates & Firm Permits.....	4-5
E. D-Executive Director's Report.....	6

NASBA

F. D-Board of Directors Meeting Minutes January 12, 2018.....	7-14
G. D-Board of Directors Meeting Highlights April 27, 2018.....	15-16
H. D-Executive Summary and Regional Directors Focus Questions.....	17-27

EXECUTIVE SESSION

I. Equivalent Reviews for Board Approval.....	Spt. Pkt.
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FUTURE MEETING DATES (all times CT)

- J. Meeting Dates
 July 18, 2018 – 9:00 Conference Call
 August 15, 2018 – 8:30 Sioux Falls, Eide Bailly 5th Floor Conference Room
- K. Adjournment

Meeting Minutes
SOUTH DAKOTA BOARD OF ACCOUNTANCY
Conference Call
May 2, 2018 9:00 a.m. CST

Chair David Pummel called the meeting to order at 9:00 a.m. Nicole Kasin called the roll. A quorum was present.

Members Present: Jeff Strand, Jay Tolsma, Marty Guindon, Jeff Smith, Deidre Budahl, and David Pummel.

Others Present: Nicole Kasin, Executive Director, Julie Iverson, Sr. Secretary and Graham Oey, Staff Attorney, DLR.

Jeff Strand made a motion to approve the agenda. Deidre Budahl seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Strand-yea; Tolsma-yea; Guindon-yea; Smith-yea; Budahl-yea; Pummel-yea)

Deidre Budahl made a motion to approve the March 21, 2018 meeting minutes. Marty Guindon seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Strand-yea; Tolsma-yea; Guindon-yea; Smith-yea; Budahl-yea; Pummel-yea)

Jeff Smith made a motion to approve the issuance of individual certificates and firm permits through April 25, 2018. Deidre Budahl seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Strand-yea; Tolsma-yea; Guindon-yea; Smith-yea; Budahl-yea; Pummel-yea)

Marty Guindon made a motion to approve the financial statements through March 2018. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Strand-yea; Tolsma-yea; Guindon-yea; Smith-yea; Budahl-yea; Pummel-yea)

Executive Director Kasin discussed her report with an update on the new database, peer review discussion, and NASBA Alternative Pathways to be a CPA.

The Board discussed the NASBA Western Regional Conference which will be held in Lake Tahoe, CA June 26-28, 2018.

Jeff Strand made a motion to approve travel for the Executive Director and board members to attend the NASBA Western Regional Conference held in Lake Tahoe, CA. Marty Guindon seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Strand-yea; Tolsma-yea; Guindon-yea; Smith-yea; Budahl-yea; Pummel-yea) The Executive Director will submit the necessary travel documents for approval.

The Board reviewed the report on the CPA exam grades for the 56th Window.

Deidre Budahl made a motion to ratify the CPA exam scores for the 56th window through March 2018. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED** (Strand-yea; Tolsma-yea; Guindon-yea; Smith-yea; Budahl-yea; Pummel-yea)

The Board discussed the AICPA Board of Examiners Meeting Highlights from January 25-26, 2018.

Jeff Strand made a motion to enter into executive session for the deliberative process for peer reviews and a follow-up. Marty Guindon seconded the motion. A roll call vote was taken. **MOTION PASSED** (Strand-yea; Tolsma-yea; Guindon-yea; Smith-yea; Budahl-yea; Pummel-yea)

The Board came out of executive session.

Marty Guindon made a motion to accept the peer reviews and follow-up as discussed in executive session. Deidre Budahl seconded the motion. A roll call vote was taken. **MOTION PASSED** (Strand-yea; Tolsma-yea; Guindon-yea; Smith-yea; Budahl-yea; Pummel-yea)

FUTURE MEETING DATES (all times CT)

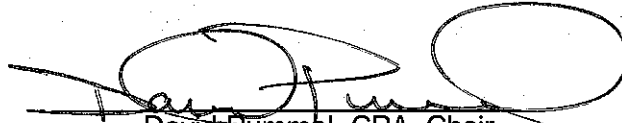
June 6, 2018 - 9:00 a.m. conference call

July 18, 2018 - 9:00 a.m. conference call


August 15, 2018 - 8:30 a.m. Eide Bailly 5th floor conference room Sioux Falls

Deidre Budahl made a motion to adjourn the meeting. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED** (Strand-yea; Tolsma-yea; Guindon-yea; Smith-yea; Budahl-yea; Pummel-yea)

All business having come before the board was concluded and Chair David Pummel adjourned the meeting at 9:46 a.m.



David Pummel, CPA, Chair

Attest: 
Nicole Kasin, Executive Director



Jeff Smith, Sec/Treasurer

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES
BOARD COPY**

Issued Through May 29, 2018

Number	Name	Date Issued	Location
3369	Padmaja Pendurthi	05/03/18	Sidney, NE
3370	Molly Jo Johnson	05/15/18	Sioux Falls, SD

**FIRM PERMITS TO PRACTICE PUBLIC ACCOUNTANCY
BOARD COPY**

**Issued Through
May 29, 2018**

Number	Name	Date Issued	Basis/Comments
1715	McGowen, Hurst, Clark & Smith West Des Moines, IA	05/07/18	New Firm

EXECUTIVE DIRECTOR'S REPORT

Nicole Kasin

Database update

The database conversion was launched May 21, 2018. We are currently working through the stabilization period (warranty period of 90 days after the launch of the new database). Staff will be in daily meetings for the first 30-45 days, then move to weekly meetings. We will also be scheduling out configuration training to perform updates to our database. We are currently working through items to have the online site ready for the renewal period.

Board Discussion

- Any New Business/topics?

National Association of State Boards of Accountancy, Inc.

Meeting of the Board of Directors

January 12, 2018 - Hyatt Regency, Scottsdale, AZ

1. Call to Order

A meeting of the Board of Directors of the National Association of State Boards of Accountancy was called to order by Chair Theodore Long, Jr. at 9:00 a.m. on Friday, January 12, 2018 at the Hyatt Regency in Scottsdale, AZ. He asked those present to introduce themselves.

2. Report of Attendance

President and CEO Ken L. Bishop reported the following were present:

Officers

Theodore W. Long, Jr., CPA (OH), Chair
Janice L. Gray, CPA (OK) Vice Chair
Telford A. Lodden, CPA (IA), Past Chair
Jimmy E. Burkes, CPA (MS), Treasurer
W. Michael Fritz, CPA (OH). Secretary

Directors-at-Large

J. Coalter Baker, CPA (TX)
Maria E. Caldwell, CPA (FL)
John F. Dailey, Jr., CPA (NJ)
Tyrone E. Dickerson, CPA (VA)
Raymond N. Johnson, CPA (OR)
Richard N. Reisig, CPA (MT)
E. Kent Smoll, CPA (KS)

Regional Directors

Catherine R. Allen (NY), Northeast Regional Director
C. Jack Emmons, CPA (NM), Southwest Regional Director
Sheldon P. Holzman, CPA (IL), Great Lakes Regional Director
Sharon A. Jensen, CPA (MN), Central Regional Director
Nicola Neilon, CPA (NV), Mountain Regional Director
Stephanie M. Saunders, CPA (VA), Middle Atlantic Regional Director
Casey Stuart, CPA (TN), Southeast Regional Director

Executive Directors' Liaison

Randall Ross, CPA (OK)

Staff

Ken L. Bishop, President and Chief Executive Officer
Colleen K. Conrad, CPA, Executive Vice President and Chief Operating Officer
Michael R. Bryant, CPA, Senior Vice President and Chief Financial Officer

Louise Dratler Haberman, Vice President - Information and Research
Thomas Kenny, Director - Communications
Noel L. Allen, Esq., Outside Legal Counsel
Sheena Murphy, Director - Examination Review Board

3. Approval of Minutes

Secretary W. Michael Fritz presented the minutes of the October 27 and October 31, 2017 meetings of the Board of Directors. He called for comments and, hearing none, Mr. Fritz moved for approval of the minutes as presented. Sheldon Holzman seconded, and the minutes were unanimously approved.

4. Report of the Chair

Chair Long reported to the Board that James R. Ladd (WA) had resigned from the office of Pacific Regional Director for personal reasons. Katrina Salazar (CA) has been nominated for the office and Chair Long asked the Board to consider her nomination. Raymond Johnson moved that Ms. Salazar be elected Pacific Regional Director, and was seconded by John F. Dailey, Jr. Chair Long called for other nominations and there were none. Tyrone Dickerson then moved to close the nominations and elect by acclamation. All approved.

The previous day's meeting of the Executive Committee was briefly summarized by Chair Long, as he explained that many of the topics covered would be described during the ensuing meeting. They included: the Uniform Accountancy Act, CGMA, peer review, the AICPA reorganization, data analytics and a possible new pathway to the CPA. Discussion of the new pathway is now moving to the second phase, as the proposal interested both NASBA and AICPA leaders and had been introduced at the NASBA Annual Meeting. A small joint task force has scheduled meetings to talk about the idea and is expected to be reaching out for input from the Board of Directors.

The North American leadership summit meeting, with NASBA, AICPA, CPA Canada and Instituto Mexicano de Contadores Públicos representatives, will be held in Mexico City on January 14, which Messrs. Long and Bishop and Ms. Gray will be attending. AICPA and NASBA leadership will also be meeting in their bi-annual summit on February 9 in Miami, FL.

5. Report of the President

President and CEO Ken Bishop and Executive Vice President and COO Colleen Conrad reported the following:

-The NASBA Nashville headquarters' eighth floor buildout now has a meeting space that is large enough for the entire staff to use at the same time. President Bishop believes meetings in which the entire staff can participate will promote group involvement in NASBA's activities. The eighth floor's expansion includes a cutting-edge video studio and expansion space where exercise equipment has currently been placed. On-line coaching on leadership skills, IT and other topics is being provided to the staff through the Think Tank education system.

- Anthony Cox, graphics designer, was awarded the Ad Astra Award at the staff's annual holiday party. He was recognized for his outstanding imaginative work and helpful attitude.

- Charles Kernan, Prometric President and CEO, visited the Nashville office and spoke with the senior directors.

- Ms. Conrad represented NASBA at the Public Company Accounting Oversight Board's annual international regulators conference. She reported that the meeting provided insights on issues regulators are seeing around the world, with a number of presentations focusing on IT and blockchain. New PCAOB board members have been appointed and there have been significant staff changes as well. NASBA will be scheduling meetings with them in order to establish relationships similar to those forged with the former PCAOB members. Similarly trusting relationships are being maintained with the Governmental Accounting Standards Board, the Financial Accounting Standards Board and the Financial Accounting Foundation.

- Representatives of the International Ethics Standards Board for Accountants will meet with NASBA representatives on March 7 to independently speak about NOCLAR. NASBA is preparing a response to the Monitoring Group's Consultation on the International Federation of Accountants' standard-setting process, including the structure of its standard-setting boards. Three roundtable discussions on the Consultation have been scheduled and Ms. Conrad will attend the one to be held in Washington, DC.

- Research is underway regarding the possibility of administering the Uniform CPA Examination and the International Qualification Examination in India and China. No decisions have been made. The U.S. Department of Commerce is eager to help in achieving this goal. In addition, NASBA and AICPA are considering offering the Examinations in England, Ireland, and Germany for U.S. citizens and permanent residents of the EU, Switzerland, Norway and Russia.

- Legislative affairs continues to be busy as: prosecutorial discretion on the enforcement of marijuana laws has been given back to the attorneys general; the Western Governors Association is proposing an interstate compact to allow for interstate mobility; deregulation continues to be proposed as well as board consolidation. Several states are working on adopting CPA firm mobility. While the legislatures of 51 jurisdictions will convene this year, about half are only scheduled to consider budgetary matters. The FOOD (For Our Own Development) legislative group of state societies will meet in Nashville again this year, as they did two years ago.

- Consideration of providing CPE credit for US Congressmen engaged in related committee work is being proposed by the AICPA legislative team. The AICPA would need to sponsor the CPE, ensure it follows CPE standards, and handle necessary recordkeeping to enable this to qualify. Some states now allow for non-traditional CPE, but the details on this still need to be worked out.

- The National Registry Summit will be held in Denver, CO, in September.

- The Gateway system will be launched on March 5, 2018, following a dark period in late February when the transition from the old system to the new will take place. The State Boards and candidates will receive communication about what that dark period will mean to them. Training with the State Boards' staff will take place during that period. On April 1, 2018, the candidate testing experience will be updated with access to Excel and other changes.

- Plans now call for the CPE Audit Tool to be delivered in spring 2019. The current system will be utilized until the new system launches. Significant enhancements will be included in the new system.

- Trending issues: signing of mutual recognition agreements with non-U.S. accounting bodies; possible new pathway to obtaining the CPA; the impact of the AICPA's reorganization; NASBA's development of additional peer review oversight committee (PROC) services for state boards.

- Following up on the idea of a technology pathway to the CPA, a small task force is working on better understanding the logistics and challenges of creating a possible program. Members include Colleen Conrad, Dan Dustin, Sue Coffey and Carl Mays working with NASBA Vice Chair Janice Gray and AICPA Vice Chair Bill Reeb. They will report on their progress to the AICPA/NASBA summit meeting on February 9.

- The mutual recognition agreement with the Institute of Chartered Accountants of Scotland is to be signed by all parties on February 27 in New York City. An agreement with CPA Australia is close to being ready for signing.

- NASBA still needs more information about the AICPA's plans for peer review before NASBA can write a business plan for NASBA to provide PROC services, as requested by a number of Boards. Exactly what services need to be provided by NASBA is not yet clear.

- A vendor asked NASBA to grant a blanket extension for CPAs who had received certificates of completion dated in 2018, rather than 2017. The Executive Directors Committee determined that would need to be taken up with the State Boards on a state-by-state basis with the impacted registrants pleading their case.

- As anticipated, following the introduction of the revised Uniform CPA Examination, there has been a dip in revenue, and it is lasting longer than anticipated. Consequently, NASBA is looking at efficiencies and ways to control costs. An increase in mission spending is still being made, but there are tighter financial goals for this year.

- President Bishop was asked if sexual harassment training is being given to the NASBA staff and he replied that it was.

6. Report from the Vice Chair

Vice Chair Gray reported she had visited the new NASBA office space on the eighth floor of the Nashville headquarters. She has reviewed the committee planning process with Executive Vice President Conrad, and she has made a preliminary study of the committees' charges and chairs. Ms. Gray also reported that she and AICPA Vice Chair Bill Reeb have been

in conversations with a small NASBA/AICPA staff task force considering a possible technology pathway to the CPA. She has also participated in a conversation about a new product from the AICPA that applies data analytics to compilation, review and preparation engagements.

7. Report from Examination Review Board Director

Ms. Murphy, director of the Examination Review Board, introduced herself to the Board of Directors. She explained the purpose of the ERB is to review, evaluate and report on the policies and procedures for the Uniform CPA Examination and IQEX. In 2016 the Examination content and skills revisions were being developed and released in 2017. Throughout the process, the ERB was monitoring to protect the examinations. Operational changes did take place in Prometric during 2017, but she assured the Board of Directors that those changes did not negatively impact the examinations. However, there were weather events that did and the ERB had to consider how the sites were protected during weather disasters.

With the introduction of the new Gateway system, the ERB will be watching to see if there are negative impacts on the candidates. In 2018, there will be a new user interface with candidates, which the ERB will consider. Prometric is undergoing a back-office upgrade and that process is being documented.

Ms. Murphy explained that her activities include such things as attending content meetings, considering examination-related security at NASBA, AICPA and Prometric, and even visiting testing centers to see if she can break the rules for testing. Thirty-five “secret shopper” visits to testing sites were done this year and State Boards are being encouraged to have their staff make some of these visits. A few weeks earlier, the ERB sent a survey to all State Boards to determine if they have any concerns they want the ERB to investigate, and responses are being received.

8. Report of the Administration and Finance Committee

Treasurer Jimmy Burkes reviewed the activities of the Investment Committee and gave a general summary of the information discussed at the Administration and Finance Committee’s meeting on January 11. He presented a financial summary of the four months ended November 30, 2017. CFO and Senior Vice President Michael Bryant provided additional context on the variances from budget and the prior year for that period. Mr. Bryant updated the Board on two NASBA facility projects, namely the completed rebuild of the Nashville office’s eighth floor and the upcoming relocation of the Guam test center. Mr. Bryant concluded his report with a summary of the long-term investment funds’ performance over the previous quarters and trailing 12 months. Treasurer Burkes made a motion to approve the consolidated financial statements for the four months ended November 30, 2017. Mr. Small seconded and all approved.

9. Report of the Executive Directors Committee

Executive Directors Committee Chair Randall Ross reported planning for the Annual Executive Directors and State Board Staff Conference is underway. State CPA Society representatives have been invited to attend the first day-and-a-half of the meeting. Of particular

interest to the executive directors is the work of the Reorganization Impact Task Force, as many are confused about the implications for contracts involving the AICPA.

10. Report from IQAB

International Qualifications Appraisal Board Chair Sharon Jensen reported a milestone had been achieved in reaching a mutual recognition agreement with the Institute of Chartered Accountants of Scotland. She presented the agreement to the NASBA Board and explained that the ICAS had worked with the UK Financial Regulatory Commission (FRC) to develop this agreement and agreed to continue to undertake negotiations with them to have more acceptance of experience earned in the United States when this agreement would come up for renewal in five years. The current agreement requires the US CPA to work for two years in Scotland and/or the United Kingdom (beyond the experience required to get the US CPA) to receive the practice certificate. Ms. Jensen explained the details of the proposed mutual recognition agreement and then moved for approval. Mr. Dickerson seconded and all approved.

An agreement with CPA Australia is close to completion and will probably be brought to the NASBA and AICPA Boards for approval at their April meetings. Ms. Jensen noted that a significant portion of the membership of CPA Australia is not in either Australia or New Zealand, the two countries that CPA Australia has established relationships with regulators, and that has to be addressed in the MRA. She noted that previous MRAs cover designations that have over 90 percent of their members coming from within their home country.

11. Report from Reorganization Impact Task Force

RITF Chair Jack Dailey reported they held an organizational meeting on October 20 and then met again on December 4 in Nashville. At that time, they reviewed the comments they had received from 43 Boards' executive directors. Many of the responses were repetitive, but a list of questions for the American Institute of CPAs was developed based on the responses. Mr. Dailey said the most common question was why the merged group decided to jointly use "AICPA." There was also confusion about the use of the new logo of the combined organization.

Mr. Dailey said it remains up to leadership to determine what is to be done with the report. Ms. Conrad indicated she felt the list of questions as presented was sufficient to give to the AICPA.

12. Report of the Compliance Assurance Committee

The initial benchmarks to be used in evaluating administering entities has been released by the AICPA and the NASBA Compliance Assurance Committee has reviewed them. CAC Chair Dailey said the CAC thought the benchmarks were good and the AICPA appreciated that the CAC had reviewed them.

The Peer Review Oversight Committees are supposed to have reports on January 1 of each year and the CAC has asked that the reports be sent to them as well, Mr. Dailey reported.

13. Report of the Relations with Member Boards Committee

The attendee evaluations of the 2017 meetings were reviewed by the Committee on Relations with Member Boards as they considered the agenda for the June 2018 Regional Meetings, Committee Chair Stephanie Saunders reported. Among the topics tentatively scheduled for the June 2018 meetings are: New pathway to CPA panel; Striving for diversity; Changing laws relative to marijuana; Getting a grip on new technology; and Sexual harassment.

Prior to the new board member orientation programs, the Regional Directors will alert participants to the questions likely to be raised, so they can come to the meeting prepared to answer from their Board's perspective. New attendees will be given more parts in the orientation skit and more information about the NASBA committees will be distributed to encourage their early involvement in NASBA.

14. Policy discussion

Board members continued to address topics presented earlier in the meeting. They discussed the report from the Reorganization Impact Task Force. On a motion by Ms. Jensen, seconded by Ms. Saunders, the Board voted to accept the RITF's report. It was agreed that the questions posed should be shared at the Regional Meetings. AICPA will be asked to respond in a timely way to prepare for the Regional Meetings.

Concerns about the impact of another pathway to the CPA were raised by some Board members. While they supported a way to bring more non-traditional students into the profession, they urged caution in doing anything that might dilute the value of the CPA.

Ms. Jensen and Dr. Johnson described the difficulties in determining substantial equivalency between the US CPA and other nation's professional designations. Dr. Johnson explained that every pathway is different and IQAB is trying to be sure that, at the end, they are each providing qualified professionals.

While NASBA is being asked to provide some PROC services for several states, the situation is evolving, Executive Vice President Conrad observed. Consequently, it is difficult for NASBA to develop a business plan, as what staffing would be required to provide the services being requested is indeterminable.

15. Annual Meeting of the Center for the Public Trust

A motion was made to recess the meeting of the NASBA Board of Directors to hold the Annual Meeting of the Center for the Public Trust, as required during the January meeting by the CPT's Bylaws. The annual meeting of the CPT was called to order by CPT President Ken Bishop.

Chair Long reported that NASBA needs to appoint nominees as members of the CPT Board and the identification of these nominees has not yet been completed. These members will be named at the April Board meeting.

Mr. Bishop assured the NASBA Board that all is well with the CPT, but they would ask that another meeting be held in April when the nominees will be voted on.

Mr. Burkes moved to close the CPT meeting and Mr. Holzman seconded. All approved.

16. Future Meetings

President Long reported on the dates and locations of future Board and NASBA meetings: April 26-27 Board meeting in Charleston, SC; June 5-7 Eastern Regional Meeting in Orlando, FL; June 26-28 Western Regional Meeting in Lake Tahoe, CA; July 19-20 Board meeting in San Diego, CA; October 25-26 Board meeting in Scottsdale, AZ followed by Annual Meeting October 28-31.

17. Adjournment

Ms. Saunders voted to adjourn the meeting and Mr. Dickerson seconded. All approved. The meeting was adjourned at 4:20 p.m.

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY, INC.

Highlights of the Board of Directors Meeting

April 27, 2018 – Charleston, SC

At a duly called meeting of the Board of Directors of the National Association of State Boards of Accountancy, Inc., held on Friday, April 27, 2018 at the Belmond Charleston Place in Charleston, South Carolina, the Board took the following actions:

- Welcomed Katrina Salazar (CA) to the Board as NASBA Pacific Regional Director.
- Unanimously approved a mutual recognition agreement with CPA Australia as presented by NASBA/AICPA International Qualifications Appraisal Board Chair Sharon A. Jensen (MN). The agreement covers qualified Australian CPAs who are either citizens or legal residents of Australia or New Zealand.
- Approved the financial report as presented by Treasurer Jimmy E. Burkes (MS).
- Approved the Education Committee's recommended recipients of NASBA accounting education research grants: Helen H.L. Choy and Deirdre J. Derrick for their work on "Reading Ability and Success in Accounting Program"; Veena L. Brown and Amy C. Tegeler for their work on "Giving Accounting a Second Chance: Factors Influencing Returning Students to Choose Accounting and Become CPAs"; Akinloye Akindayomi, Deborah Gonzalez and Linda Acevedo for "An Examination of the De-Motivational Factors Inhibiting Hispanic Students' Participation in the CPA Exam"; and Bradrick Cripe, Ann Dzurainin, Linda Matuszewski, and Rebecca Shortridge for "Research Exploring Determinants of the Path to Becoming a Certified Public Accountant." Education Committee Chair Raymond N. Johnson (OR) presented the recommendations as well as a brief summary of the AACSB's newly approved accounting accreditation standards, which were developed with input from NASBA and the AICPA.
- Received a summary from Chair Theodore W. Long, Jr. (OH) of his NASBA activities during the past quarter. These included participation in a summit meeting with the volunteer leadership of the American Institute of CPAs; attending a leadership summit meeting with Instituto Mexicano de Contradores Públicos, CPA Canada and AICPA; participating in the signing of the mutual recognition agreement with the Institute of Chartered Accountants of Scotland; attending the annual meeting of the Association of Chartered Accountants in the United States; addressing the State Board Executive Directors and Legal Counsel Conferences' attendees; and listening to many NASBA committee meetings.
- Learned from President and CEO Ken Bishop that NASBA will be encouraging attendees at the June Regional Meetings to share their views on the concept of creating a new technology pathway to obtaining a CPA license and also the potential development of a rule requiring firms to authorize only those with additional post-licensure audit experience to sign audit reports.

President Bishop reported it is common internationally to require those who sign audit and attest reports to have added audit experience.

□ Heard from NASBA Executive Vice President and COO Colleen K. Conrad that the new Gateway system was launched on March 5. Later that same week there were short score release delays to several states which release their own scores, rather than having the release done by NASBA. Those delays were all resolved in 72 hours or less. Ms. Conrad commended the NASBA staff for the very professional approach they took to deal with those challenges.

□ Received a report from NASBA Client Services Director Patricia Hartman that call volume to NASBA was more than twice the usual volume for the two weeks following the launch of the new Gateway, and volume is now returning to normal levels. To address the increase, phone capacity was expanded. As expansion of international administration of the Uniform CPA Examination is expected this summer, necessary changes to the Gateway system are being worked on, she reported.

□ Heard from Compliance Assurance Committee Chair John F. Dailey, Jr. (NJ) that proposed changes to the UAA Model Rules on peer review are being discussed with a task force of the NASBA Uniform Accountancy Act Committee, chaired by Coalter Baker (TX).

□ Learned from Executive Directors Committee Chair Randall Ross (OK) that the Executive Directors Conference in March had been successful, but the Executive Directors have questions about the impact of the AICPA's reorganization on the Boards' work and about what is envisioned as another pathway to the CPA.

□ Were presented with the "NASBA Board of Accountancy Diversity Survey – 2018" polling document developed by the Diversity Committee to learn more about the composition, expertise and background of Board of Accountancy members. Diversity Committee Chair Maria E. Caldwell (FL) explained this will be circulated to State Board members shortly.

□ Approved the appointment of Tommye Barie, Donald Burkett, Kevin James and Jeffrey P. Katz to the Board of Directors of the NASBA Center for the Public Trust.

□ Received a report from Reorganization Impact Task Force Chair John F. Dailey, Jr. (NJ) that questions from the State Boards had been transmitted to the AICPA, and a draft response has been prepared by the AICPA. This will be discussed at NASBA's June Regional Meetings.

The next meeting of the Board will be held on July 20, 2018 in San Diego, California.

Distribution: State Board Chairs/President, Members and Executive Directors, NASBA Board of Directors and Committee Chairs and NASBA Staff Directors

Executive Summary
January – April 2018
Regional Directors' Focus Question Responses

34 Boards Responding

(AL, AR, AZ, CA, CO, DC, DE, FL, GA, GU, ID, IL DFPR, KS, LA, MI, MN, MT, NC, ND, NE, NM, NV, OH, OK, OR, SC, SD, TN, TX, UT, VA, VI, WA, WY)

1. **CPE Snags:** Does your Board have statutory authority to waive penalties, or do they automatically kick in, if the CPE certificate is dated after the deadline but the licensee maintains the course was completed before the deadline.

Some responses: Authority to waive: AR, NM

Automatic: NM, SC, TN

Grace Period: DC, ND, NE, OR, TX

Must Appeal: AL, CO, FL, LA, MN, MI, MT, OH, OK, SD, VI

2. *The New York Times* reported some states can revoke a professional license for failure to pay student loans or meet child support. Does your Board take action against licensees who are in default of their student loans and/or child support?

Yes: AR, CA, CO, DC, FL, LA, MN, MT, NE, NM, NV, OH, OR, SC, SD, TN, TX, WA

No: AL, AZ, DE, GA, GU, ID, KS, MI, ND, OK, UT, VA, VI, WY

Other: IL DFPR, NC

3. Do Board members and/or staff receive training on sexual harassment in the workplace? Some responses:

Yes: Staff only. AZ, CO, DE, FL, GA, ID, MI, MN, NE, NM, OK, OR, SC, SD, TX, UT, VA

Both staff and Board members: CA, DC, IL DFPR, KS, LA, OH, TN, WA

No: AL, AR, GU, MT, NC, ND, NV, VI, WY

4. What is happening in your jurisdiction that is important for other State Boards and NASBA to know about?

Some responses: AL - The Board approved staff to begin rule making process to change education requirements to sit for the Exam. IL DFPR – We have recently approved CPA firm mobility to lower barriers of entry in the State of Illinois as well as creating the position of a CPA Coordinator to further streamline licensing matters in Illinois. LA – There appears to be a serious groundswell of de-regulation legislation. VI – As a result of the hurricane and the disaster declarations, normal licensing processes have been circumvented. There's concern that entities including professional firms are coming into the Territory under this declaration including CPA firms.

5. Can NASBA be of any assistance to your Board at this time?

Some responses: CA - NASBA can inform other state boards of our new preparation engagement CE requirement by referring them to our website at www.dba.ca.gov. DC, NM – We would like to participate in the CPE tracking audit service once it is available.

For details, see Regional Directors' Focus Question Report.

NASBA REGIONAL DIRECTORS REPORT

The following is a summary of the written responses to focus questions gathered from the member Boards by NASBA's Regional Directors between January 23, 2018, and April 11, 2018. Responses which indicated nothing to report have not been included in this summary.

Respectfully submitted,

*Stephanie S. Saunders (VA) – Chair, Committee on Relations with Member Boards
– Middle Atlantic Regional Director*

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Sheldon P. Holzman (IL) – Great Lakes Regional Director

Sharon A. Jensen (MN) – Central Regional Director

Katrina Salazar (CA) – Pacific Regional Director

Nicola Neilon (NV) – Mountain Regional Director

Casey Stuart (TN) – Southeast Regional Director

BOARDS RESPONDING - 34

Alabama, Arizona, Arkansas, California, Colorado, DC, Delaware, Florida, Georgia, Guam, Idaho, Illinois DFPR, Kansas, Louisiana, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Virgin Islands, Washington, Wyoming

1. CPE Snags: Does your Board have statutory authority to waive penalties, or do they automatically kick in, if the CPE certificate is dated after the deadline but the licensee maintains the course was completed before the deadline?

- **Has statutory authority to waive penalties: AR, NM**
- **Automatically kicks in: NM (only late fees); SC, TN**
- **Grace Period: DC, ND, NE*, OR, TX**
 - *Currently, the Nebraska Board administratively allows an extension period until June 1st of the following reporting year to successfully complete the required CPE. The practitioner must send a letter explaining the need for the extension. If the practitioner, in any way, attempted to intentionally mislead when the actual CPE was completed, their case would be turned over to the Enforcement Committee of the Board for possible disciplinary action.
- **Must appeal to Board: AL, CO, FL, LA, MI, MN, MT, OH, OK, SD, VI**
- **Other:**
 - **AR** – Our Board can waive penalties but generally penalties will apply unless the licensee had some sort of documented hardship.\

- **AZ** – The Arizona Board does not have any such specific penalty required by statute. The Board may impose disciplinary action which can include an administrative penalty, but they never have for the example the question outlines. That said, the Board does look at the Certificate of Completion as the evidence for the date the CPE was completed.
- **CA** – The California Accountancy Act and CBA Regulations do not maintain mechanism that automatically establishes enforcement action, including fines and penalties, for various violations. The CBA's Executive Officer maintains prosecutorial discretion on when to initiate enforcement action, including this issuance of any fines or penalties. In the example provided, the matter would be reviewed on a case-by-case basis to determine whether a violation occurred and whether to initiate an enforcement action.
- **DE** – We do not collect CPE certificates from licensees unless they are chosen for audit, so we would have no way to assess a penalty. Our renewals don't require you to submit a log or certificates, just to testify that you have the hours.
- **GA** – Since Georgia has contracted with NASBA to perform CPE audits, NASBA would determine the validity of submission.
- **GU** – If a CPE report is filed late, there is an automatic late filing penalty fee and a requirement to complete additional CPE hours. That said, our Board has the discretion to waive any such penalties upon a majority vote, if so desired.
- **ID** – The penalty automatically kicks in but if the licensee did not meet their yearly requirement they could apply for an extension and get a penalty of ½ credit for each credit they were short.
- **IL DFPR** – The Public Accountant Registration and Licensure Committee serves in an advisory capacity to the Secretary of the Illinois Department of Financial and Professional Regulation and as such, lacks the statutory authority to waive penalties. If during an audit the Department finds that the CPE was completed after the deadline, a complaint may be filed. The Board may make a recommendation that a fine is levied or waived, but the Secretary is not bound by their recommendations.
- **KS** – If they do not meet the CPE requirement by the due date, then they are automatically assessed 8 hours of CPE as a penalty. This is only known, however, if a person is audited. If the person wants to contest it, they can.
- **MI** – We have not taken action before. However, the courts can suspend an occupational license (MCL 552.628) for failure to pay child support. It is rare, but the department has had to suspend a license in another profession pursuant to such a court order.
- **NC** – The Board accepts the date that is on the certificate of completion as the date of the completion. Board rules allow for a grace period for a licensee to complete CPE after the deadline, but they would receive a letter of warning unless they were granted an extension.

- **NM** – Only the late fee is automatically kicked in. The Board has authority to waive late fees. The Board manually adds disciplinary penalties to the licensee accounts. The Board has authority to waive the penalties as well. The Board created and utilizes a penalty chart. We use this chart to ensure consistency.
- **NV** – The Nevada Board’s website will automatically assess a CPE penalty for any date that is entered outside the required calendar year. The amount of penalties is based on when the CPE is completed, and the system will assess the penalty based on the date. If the Board has the ability to waive the penalties based on personal hardship or other areas such as a certificate dated incorrectly. We would encourage the licensee to send in the CPE separately and we will update our records on our end without having the system assess the penalty.
- **UT** – Administrative Rule allows licensees to self-direct using an online system. If an individual licensee is audited and a certificate is considered invalid, Division can override and assess penalties.
- **VA** – We do not have defined penalties in our statutes or regulations for CPE deficiencies. In Virginia, the Board has developed CPE Deficiency guidelines for use by Enforcement staff. The staff cannot waiver from the guidelines. However, a CPA can request an Informal Fact Finding (IFF) conference to discuss specific facts and circumstances regarding their “case.” Such IFF’s are primarily presided over by the Executive Director, who has been delegated the authority by the Board to modify a consent order or to make a recommendation to the full Board for consideration if the licensee refuses to sign the consent order. The presiding officer would take into consideration all facts and circumstances before making a decision. In Virginia, we also allow licensees to take CPE in January of each year to “count” toward the previous calendar year CPE requirements if the licensee so chooses.
- **WA** – Taken on a case by case basis by Board Staff – likely an Executive Director decision.
- **WY** – Holders are asked for additional information to support any claims regarding the course work reported. These issues are addressed on a case-by-case basis. If the issue is fully explained and documented to demonstrate that minimum requirements were met, the file is cleared. If a Board member’s assistance is required, the staff has discussions accordingly to reach an understanding regarding how to proceed.

2. The *New York Times* reported some states can revoke a professional license for failure to pay student loans or meet child support. Does your Board take action against licensees who are in default of their student loans and/or child support?

- **Yes:** AR, CA, CO, DC, FL, LA, MN, MT, NE, NM, NV, OH, OR, SC, SD, TN, TX, WA
- **No:** AL, AZ, DE, GA, GU, ID, KS, MI, ND, OK, UT, VA, VI, WY
- **Other:** IL DFPR, NC

Please explain below:

- **AR – Yes** for Child support, but **No** for student loans. Arkansas has a law that requires us to suspend/ revoke the license of a CPA who has not paid child support. We are notified by the Arkansas Office of Child Support Enforcement.
- **AZ – No.** However, A.R.S. 32-741(A)(7) would allow the Board to revoke, suspend or take disciplinary action if there is a final judgment in a civil action if the court makes findings of accounting violations, dishonesty, fraud, misrepresentation or breach of fiduciary duty.
- **CA – Yes.** In accordance with California Business and profession Code section 490.5 the CBA may suspend a license if a licensee is not in compliance with a child support order or judgment. The CBA does not currently have the authority to take action against licensees who have defaulted on their student loans.
- **CO – Yes.** Child support only.
- **DC – Yes.** We monitor child support payments in default for new applications and during renewal. Applicants will have to submit an explanation and steps they have taken to rectify the issue.
- **FL – Yes.** 455.203 Department: powers and duties. The department, for the boards under its jurisdiction, shall: (9) Work cooperatively with the Department of Revenue to implement an automated method for periodically disclosing information relating to current licensees to the Department of Revenue. The purpose of this subsection is to promote the public policy of this state as established in s. 409.2551. The department shall, when directed by the court or the Department of Revenue pursuant to s. 409-2598, suspend or deny the license of any licensee found not to be in compliance with a support order, subpoena, order to show cause, or written agreement entered into by the licensee with the Department of Revenue. The department shall issue or reinstate the license without additional charge to the licensee when notified by the court or the Department of Revenue that the licensee has complied with the terms of the support order. The department shall not be held liable for any license denial or suspension resulting from the discharge of its duties under this subsection.
- **IL DFPR –** As of now, the Department, not the Board, is obligated by statute to deny or refuse to renew professional licenses for failure to pay student loans guaranteed by state agencies. As of today, legislation has been filed to remove this obligation for the Department. On the issue of child support, the Department is obligated to discipline licensees for being more than 30 days delinquent on child support payments.
- **LA – Yes.** We are required to comply with Louisiana R.S. 37:2951 and 37:2952 (it's not in our Accountancy Act). This has only happened to two CPAs with student loans in the past 5 years, and when the loan is brought current (no longer in default), the licensee is allowed to renew.

- **MN – Yes.** We have no authority to take any action based on failure to pay student loans. After the Department of Human Services has given due process and attempted to collect delinquent child support, without success, we are notified and required to suspend the license within 30 days.
- **MT – Yes.** It is actually an automatic suspension. The suspension is required by law and the issue doesn't go to the Board. The suspension is dictated, as is the reinstatement, by child support enforcement.
- **NC – Other.** The Board has not received a complaint from any agency regarding a licensee's failure to pay student loans. If a complaint was filed, the Professional Standards Committee of the Board would review the complaint to determine if there were violations of Board statutes and rules. NCGS 93B-13 allows for revocation of all occupational board licensees in North Carolina for nonpayment of child support.
- **ND – No.** Unless we were required to do so by Human Resources.
- **NE – Yes.** Although the Board in recent memory has not dealt specifically with this issue I believe the State of Nebraska has authority to possibly revoke a professional licensee for not paying child support (do not believe student loans are part of this requirement). This requirement is within other State Statute provisions and not within the Public Accountancy Act.
- **NM – Yes.** We have authority to revoke for failure to pay child support. Fortunately, we have had no related cases.
- **NV – Yes.** The Nevada Board is mandated by Statute to require all licensees to respond to an affidavit regarding their compliance with child support. If they are not compliant the Board cannot renew the license or it can take disciplinary action against a licensee for failure to be in compliance with an order for child support. The Board does not have that authority regarding student loans.
- **OH – Yes.** County child support enforcement agencies have the statutory authority in Ohio to revoke a professional license for non-payment of child support.
- **OR –** If the Board receives notice from the Department of Justice Child Support Division that a licensee is delinquent in child support payments, the Board has the authority to suspend the license until such time as they are caught up with support payments.
- **SC –** For student loans – No; for child support – Yes, license can be suspended (not in South Carolina Board of Accountancy statute, but is in another South Carolina statute).
- **SD – Yes.** We may take action against a licensee who is in arrears for child support. We do not take action in regard to student loans.

- **TN – Yes.** In Tennessee we are statutorily required to suspend a license for failure to pay student loans or meet child support obligations. Legislation has been introduced in 2018 to repeal this.
- **TX – Yes.** Student loans only.
- **WY – No.** There is no provision in the Board’s Practice Act that addresses student loan default.
- **WA – RCW 18.04.420.**

3. Do Board members and/or staff receive training on sexual harassment in the workplace?

- **Yes: Staff Only.** AZ, CO, DE, FL, GA, ID, MI, MN, NE, NM, OK, SC, SD, TX, UT, VA
Both staff and Board members. CA, DC, IL DFPR, KS, LA, OH, OR, TN, WA
- **No:** AL, AR, GU, MT, NC, ND, NV, VI, WY

4. What is happening in your jurisdiction that is important for other State Boards and NASBA to know about?

- **AL –** The Alabama Board is contemplating changes in CPE. Changes would not be implemented until 10.1.19. The Board approved staff to begin rule making process to change education requirements to sit for the Exam.
- **AR –** We hope to have final approval of our new peer review rules by the end of March.
- **AZ –** The Board and the Arizona Society of CPAs are running SB 1443 this legislative session which is primarily a bill to reduce firm registration requirements, streamline board operations, and limit unlawful use to only the CPA designation as opposed to designations that may be similar to or confused with the CPA designation. Arizona is very conservative and some of the legislative changes are to support the Governor’s deregulatory agenda. With the exception of the unlawful use matter, the changes are largely consistent with the Uniform Accountancy Act.
- **CA –** In 2012, the California Legislature created a temporary no-notice, no-fee mobility program that allows qualified out-of-state licensees to practice in California without a California CPA license. Under current law, this program would “sunset” (i.e. be eliminated) unless extended by an act of the California Legislature by January 1, 2019. If the current program is eliminated, the law would require out-of-state licensees to provide notice and pay a fee before practicing.

Senate Bill 795 (Galgiani), sponsored by the California Society of CPAs and the national accounting firms, is intended to make the current program permanent. At its January 2018 meeting, the California Board of Accountancy (CBA) took a Support position on this bill, as it agrees that this program should be made permanent.

- **CO** – The Colorado Board of Accountancy is undergoing its Sunset Review and revising its Rules for clarity and specific updates.
- **DC** – We are in the process of revising our regulations, and we are preparing for license renewal for December 2018.
- **DE** - We struggle with CPE audits. We have no staff to do them and the duty falls on the Board to come in on our own time. We have a number of licensees who are out of the country and come up with a million excuses as to why they don't have their hours. Many of our audits fail and it concerns the Board that we have people re-certifying that do not have their credits required.
- **FL** – Review and contrast of current Board CPE rule and UAA model rules to determine what, if any, changes are needed. Review of disciplinary guidelines rule to determine appropriateness of minimum/maximum penalties.
- **GA** – Firm renewals and CPE audits are about to start. We will have a large number of individuals not renew their license by 4/30/18 causing an uptick in lapsed licenses in Georgia.
- **GU** – Chinese candidates now account for the majority of test events given in the Guam Computer Test Center (GCTC), thus testing in China will essentially put the GCTC out of business.
- **ID** – House Bill 623 was held in committee and did not make it through the 2018 legislative session that just ended. This bill would basically have been a rewrite of the Idaho Administrative Procedures Act and would require all contested cases go before a Hearings Officer and the Board would not be able to change the Findings of Fact and Conclusions of Law. The Board would only be able to change discipline handed out in terms of length of term of suspensions/probations or administrative penalties. We expect it to resurface in January 2019. Also, a Regulatory Reform Subcommittee was put together and the group will meet during the upcoming summer with each regulatory board in the hopes of reviewing each board's rules and regulations with the goal of eliminating unnecessary statutes and rules.
- **IL DFPR** – We have recently approved CPA firm mobility to lower barriers to entry in the State of Illinois as well as creating the position of a CPA Coordinator to further streamline licensing matters in Illinois.
- **LA** – We are currently monitoring several bills filed in our state legislature: One requires us to have a public meeting by the end of 2019 to expressly allow the public to comment on our rules and we will need to follow up on those comments with justification of the Board action (to make no change or seek change) and then do this every 5-6 years. Another requires us to offer/allow a licensee an administrative hearing via an administrative law judge rather than by our Board. Another requires us to review our rules through the lens of whether the rule meets a health or public safety criteria (to eventually likely do away with all licensing boards). Another requires us to submit any proposed rules to a committee consisting of the governor, secretary of state, and attorney general for review (in response to the NC Dental Board fallout), etc. There appears to be a serious groundswell of de-regulation legislation.

- **MN** – Our new administrative rule package went into effect on January 9, 2018.
- **ND** – Rule changes relating to CPE. A historic year...full independent operation of the Society and Board, rather than sharing resources.
- **NE** – The Board has been monitoring a Legislative Bill (LB 299) regarding occupational licensing supported by the Institute of Justice along with conservative and liberal entities to reform licensing in Nebraska. As reported in a recent *Wall Street Journal* editorial, this could be model legislation for other States to consider.
- **NM** – 2018 Rules Hearing.
- **NV** – The Board has been going through Legislative Sunset Review, Governor Finance Office audit of Boards, Legislative questions on Financial Security and if that would require regulation of non-licensed tax preparers.
- **OH** – The Accountancy Board of Ohio will transition to a new licensing and renewal website. The new eLicense system operates in a secure web-based environment and will eliminate the need for paper applications and payments via personal checks. The system will provide confirmation of fee payments and application submissions and will improve the ability of the Board to communicate with and guide you through the licensure and renewal process. The Board will move to the new system on April 23, 2018.
- **OK** – In regard to question 3, although individual Board members typically receive sexual harassment training at their own workplace, perhaps NASBA could include a session at the Regional Meetings.
- **SC** – The Board is looking at education and accreditation. There is an Education Committee, which will issue a report on findings. The goal is to ensure educational standards are consistent in schools across the country and across regional accrediting organizations.
- **TN** – Peer Review submission rules should receive final approval from the Attorney General within the next few weeks. These new rules will require submission of peer review documents via FSBA. The Board has also approved a change to the misleading firm names rule to bring it more in line with the Model Rules. Finally, the Board is in the discussion phase of some changes to the CPE rules.
- **VA** – Working with our new system vendor, MicroPact, on initial design requirements and system development. Also monitoring proposed legislation that will allow the VBOA to move to a single renewal date for all licensees (6/30).
- **VI** - As a result of the hurricane and the disaster declarations, normal licensing processes have been circumvented. There's concern that entities including professional firms are coming into the Territory under this declaration including CPA firms.

- **WA** – We are making efforts to modernize our work platforms and incorporate the use of electronic documents.
- **WY** – Legislature is in session. A handful of bills have been closely followed. The new licensing management system is still being developed. A working group is considering possible modifications to the Board’s Practice Act for interim study and possible introduction during the 2019 legislative session.

5. Can NASBA be of any assistance to your Board at this time?

- **CA** - NASBA can inform other state boards of our new preparation engagement CE requirement by referring them to our website at www.cba.ca.gov.
 - Effective October 1, 2017, if preparation engagements are the highest level of service performed, as part of the required 80 hours of CE, the licensee must complete eight hours of preparation engagement or accounting and auditing CE and four hours of CE specifically related to the prevention, detection, and/or reporting of fraud affecting financial statements. Additionally, a licensee whose highest level of service performed is preparation engagements is not subject to undergo a peer review.
 - Questions regarding the preparation engagement CE requirement can be directed to the License Renewal and Continuing Competency Unit by telephone at (916) 561-1702 or by email at renewalinfo@cba.gov.
- **CO** – Colorado is interested in seeing a comparison of states’ rules and CPE tracking system.
- **DC** - We would like to participate in the CPE tracking audit service once it is available.
- **DE** – The Board Chair would love to find a way to have the state adopt more strict guidelines for license renewal. Due to budget and staffing, the Board Chair is not sure if they could get the state to approve a more sophisticated system, but would love to find a way to tackle these deficiencies, as noted above.
- **GA** – Board Rule change to update Georgia’s CPE requirements.
- **GU** – Yes. Do not support testing in China!
- **LA** – John Johnson is doing a great job of keeping us apprised of the legislation being filed.
- **NE** – Have appreciated the assistance of John Johnson and Nathan Standley in review of LB 299.
- **NM** – We are anxiously awaiting the CPE audit program.
- **OK** – Yes. Continue to work on video projects.
- **SC** – We really appreciate NASBA’s assistance with our newsletter, and we are looking forward to working with them on videos for our website.

- **TN** – Educating Board members on key areas of interest via presentations has been helpful. Please continue to reach out when such presentations are available.
- **UT** – Yes. Need to get the online exam score reporting to work between NASBA and our IT people. We are still receiving test scores through the mail. I am visiting NASBA in May and hope to be able to resolve this issue.
- **VA** – Continued video development.
- **VI** – NASBA continues to support the Board. Getting the ALD accurate and functional for VI residents is of concern currently to the Board and the VI CPA population.
- **WA** – Yes, keep us posted on any concrete developments regarding the new pathway to being a CPA – this has a lot of people stirred up.
- **WY** – NASBA staff are always so responsive. We don't feel that we need assistance at this time and will reach out when we do. Thanks for all you do!

6. NASBA's Board of Directors would appreciate as much input on the above questions as possible. How were the responses shown above compiled? Please check all that apply.

- **Input only from Board Chair:** DE, VI
- **Input only from Executive Director:** AL, AR, AZ, DC, GA, GU, ID, LA, MN, MT, ND, NE, OH, OR, TX, UT, WA
- **Input only from Board Chair and Executive Director:** KS, MI, NC, NM, SC, TN
- **Input from all Board Members and Executive Director:** CA, CO, FL, NV, OK, SD, WY
- **Input from some Board Members and Executive Director:** VA
- **Other:** IL DFPR – While the Department works closely with the Board on all licensing matters in the State of Illinois, the questions posed by this questionnaire did not require input from our licensing board.

4.25.19