

ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
BOARD MEETING,
December 12, 2012

A=Action

D=Discussion

I=Information

A-Additions to Certificates and Firm Permits	2-3
A-Financial Statements through November 2012	4-13
A-Request to Board for Nomination Support	14-20
D-Addition to NASBA Candidate Care Report for 3Q12	21-24
A-Addition to Peer Review	Ex. Session

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES
BOARD COPY**

Issued Through December 6, 2012

Number	Name	Date Issued	Location
3051	Jeff Tyler Yennie	10/26/12	Rapid City, SD
3052	Aaron Matthew Tri	11/8/12	Pierre, SD
3053	Karen Marie Gruber	11/15/12	Estelline, SD
3054	Kyle Joseph McManus	12/3/12	Sioux Falls, SD
3055	Chelsey Ann Anderson	12/3/12	Dell Rapids, SD
2689	Dixie Lee Pedersen replacement	03/05/06	Iroquois, SD

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

**Issued Through
December 6, 2012**

Number	Name	Date Issued	Basis/Comments
1597	Moss Adams LLP Seattle, WA	10/26/12	New Firm
1598	BDO USA, LLP Chicago, IL	12/05/12	New Firm

BA1409R1

STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 11/30/2012

PAGE

131

AGENCY: 10 LABOR & REGULATION
BUDGET UNIT: 1031 BOARD OF ACCOUNTANCY

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	374,896.60	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			374,896.60	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			374,896.60	DR **	
BUDGET UNIT TOTAL 1031			374,896.60	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 11/30/2012

AGENCY 10 LABOR
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/ CR
<p>COMPANY NO 6503 COMPANY NAME PROFESSIONAL & LICENSING BOARDS</p>										
6503	103100061802	51010100	CGEX121026	11/02/2012					2,882.00	DR
6503	103100061802	51010100	CGEX121108	11/27/2012					100.00	DR
6503	103100061802	51010100	CGEX121114	11/16/2012					3,144.00	DR
6503	103100061802	51010100	CGEX121128	11/30/2012					2,882.00	DR
<p>OBJSUB: 5101010 F-T EMP SAL & WAGES</p>										
6503	103100061802	51010200	CGEX121026	11/02/2012					9,008.00	DR *
6503	103100061802	51010200	CGEX121114	11/16/2012					762.82	DR
6503	103100061802	51010200	CGEX121128	11/30/2012					818.50	DR
									758.65	DR
<p>OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES</p>										
6503	103100061802	51010300	CGEX121026	11/02/2012					2,339.97	DR *
									180.00	DR
<p>OBJSUB: 5101030 BOARD & COMM MERS FEES</p>										
<p>OBJECT: 5101 EMPLOYEE SALARIES</p>										
6503	103100061802	51020100	CGEX121026	11/02/2012					180.00	DR *
6503	103100061802	51020100	CGEX121108	11/27/2012					11,527.97	DR **
6503	103100061802	51020100	CGEX121114	11/16/2012					279.86	DR
6503	103100061802	51020100	CGEX121128	11/30/2012					7.65	DR
									290.41	DR
									265.77	DR
<p>OBJSUB: 5102010 OASI-EMPLOYER'S SHARE</p>										
6503	103100061802	51020200	CGEX121026	11/02/2012					843.69	DR *
6503	103100061802	51020200	CGEX121108	11/27/2012					218.69	DR
6503	103100061802	51020200	CGEX121114	11/16/2012					6.00	DR
6503	103100061802	51020200	CGEX121128	11/30/2012					237.75	DR
									218.44	DR
<p>OBJSUB: 5102020 RETIREMENT-ER SHARE</p>										
6503	103100061802	51020600	CGEX121026	11/02/2012					680.88	DR *
6503	103100061802	51020600	CGEX121114	11/16/2012					791.88	DR
6503	103100061802	51020600	CGEX121128	11/30/2012					791.88	DR
<p>OBJSUB: 5102060 HEALTH/LIFE INS.-ER SHARE</p>										
6503	103100061802	51020800	CGEX121026	11/02/2012					2,375.64	DR *
6503	103100061802	51020800	CGEX121108	11/27/2012					5.83	DR
6503	103100061802	51020800	CGEX121114	11/16/2012					.16	DR
6503	103100061802	51020800	CGEX121128	11/30/2012					6.34	DR
									5.82	DR
<p>OBJSUB: 5102080 WORKER'S COMPENSATION</p>										
6503	103100061802	51020900	CGEX121026	11/02/2012					18.15	DR *
6503	103100061802	51020900	CGEX121108	11/27/2012					2.73	DR
6503	103100061802	51020900	CGEX121114	11/16/2012					.08	DR
6503	103100061802	51020900	CGEX121128	11/30/2012					2.97	DR
									2.73	DR
<p>OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION</p>										
<p>OBJECT: 5102 EMPLOYEE BENEFITS</p>										
<p>GROUP: 51 PERSONAL SERVICES</p>										
									8.51	DR *
									3,926.87	DR **
									15,454.84	DR ***

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 11/30/2012

AGENCY 10 LABOR
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/ CR
6503	1031000061802	52031500	CGEX121106	11/07/2012	256205				35.00	DR
6503	1031000061802	52031500	E103-078	11/09/2012					35.00	CR
6503	1031000061802	52032600	NON-TAXABLE MEALS/IN-ST						.00	*
6503	1031000061802	52032600	CGEX121128	11/30/2012	275142				736.70	DR
6503	1031000061802	52032800	AIR-COMM-OUT-OF-STATE						736.70	DR *
6503	1031000061802	52032800	CGEX121128	11/30/2012	275142				21.00	DR
6503	1031000061802	52033200	OTHER-PUBLIC-OUT-OF-STATE						21.00	DR *
6503	1031000061802	52033000	CGEX121106	11/07/2012	256205				652.12	DR
6503	1031000061802	52033000	CGEX121128	11/30/2012	275142				877.52	DR
6503	1031000061802	52033000	E103-078	11/09/2012					652.12	CR
6503	1031000061802	52033200	LODGING/OUT-OF-STATE						877.52	DR *
6503	1031000061802	52033200	CGEX121106	11/07/2012	256205				25.00	DR
6503	1031000061802	52033200	CGEX121128	11/30/2012	275142				50.00	DR
6503	1031000061802	52033200	CGEX121128	11/30/2012	275142				49.00	DR
6503	1031000061802	52033200	E103-078	11/09/2012					25.00	CR
6503	1031000061802	52033500	INCIDENTALS-OUT-OF-STATE						99.00	DR *
6503	1031000061802	52033500	CGEX121106	11/07/2012	256205				181.00	DR
6503	1031000061802	52033500	CGEX121128	11/30/2012	275142				98.00	DR
6503	1031000061802	52033500	E103-078	11/09/2012					181.00	CR
6503	1031000061802	52041800	NON-TAXABLE MEALS/OUT-ST						98.00	DR *
6503	1031000061802	52041800	TRAVEL						1,832.22	DR **
6503	1031000061802	52041800	DP309097	11/30/2012					75.00	DR
6503	1031000061802	52041800	COMPUTER SERVICES-STATE						75.00	DR *
6503	1031000061802	52042000	FM309071	11/30/2012					1,570.69	DR
6503	1031000061802	52042000	PL310058	11/30/2012					142.90	DR
6503	1031000061802	52042200	CENTRAL SERVICES						1,713.59	DR *
6503	1031000061802	52042200	INV1171412	11/07/2012	02014639	MARCOINC	12201534		6.22	DR
6503	1031000061802	52042200	EQUIPMENT SERV & MAINT						6.22	DR *
6503	1031000061802	52042300	13SC100008 NOV12	11/27/2012	99914595	SUNSETOFFI	12043890		122.86	DR
6503	1031000061802	52044600	JANITORIAL & MAINT SERV						122.86	DR *
6503	1031000061802	52044600	INV1171412	11/07/2012	02014639	MARCOINC	12201534		93.60	DR
6503	1031000061802	52044900	EQUIPMENT RENTAL						93.60	DR *
6503	1031000061802	52044900	ACCOUNTRENT2012	11/23/2012	02016114	MCGINNISRO	12074040		1,269.45	DR
6503	1031000061802	52045300	RENTS-PRIVATE OWNED PROP.						1,269.45	DR *
6503	1031000061802	52045300	TL310154	11/30/2012					120.76	DR
6503	1031000061802	52045300	111109001 SEP 12	11/09/2012	99910278	MIDCONTINE	12023782		95.00	DR

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 11/30/2012

AGENCY 10 LABOR
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/ CR
OBJSUB:	5204530	TELECOMMUNICATIONS SVCS							215.76	DR *
6503	103100061802	52045400	5159417006 1012	11/14/2012	02015109	XCELENERGY	12023853		54.15	DR
OBJSUB:	5204540	ELECTRICITY	111114						54.15	DR *
6503	103100061802	52045600		11/30/2012	99915707	ECOWATER	12035896		22.35	DR
OBJSUB:	5204560	WATER							22.35	DR *
6503	103100061802	52047400	CI103A-037	11/14/2012	163874				106.93	DR
OBJSUB:	5204740	BANK FEES AND CHARGES	13454448						106.93	DR *
6503	103100061802	52049600		11/07/2012	99909067	NATLASSNST	12005047		1,732.95	DR
OBJSUB:	5204960	OTHER CONTRACTUAL SERVICE							1,732.95	DR *
OBJECT:	5204	CONTRACTUAL SERVICES							5,412.86	DR **
6503	103100061802	52050200	IN150317	11/07/2012	99909869	CLARITUSIN	12129639		147.69	DR
6503	103100061802	52050200	769768	11/07/2012	02014626	OFFICEMAXI	12162845		14.53	DR
OBJSUB:	5205020	OFFICE SUPPLIES							162.22	DR *
6503	103100061802	52053200	34604	11/14/2012	99911187	BUSINESSPR	12003048		17.25	DR
OBJSUB:	5205320	PRINTING-COMMERCIAL							17.25	DR *
OBJECT:	5205	SUPPLIES & MATERIALS							179.47	DR **
6503	103100061802	5228000	T103-030	11/07/2012					439.79	DR
OBJSUB:	5228000	OPER TRANS OUT -NON BUDGT							439.79	DR *
OBJECT:	5228	NONOP EXP/NONBGTD OP TR							439.79	DR **
GROUP:	52	OPERATING EXPENSES							7,864.34	DR ***
COMP:	6503								23,319.18	DR ****
CNTR:	103100061802								23,319.18	DR *****
B. UNIT:	1031								23,319.18	DR *****

South Dakota Board of Accountancy
Balance Sheet
As of November 30, 2012

	Nov 30, 12
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - US Bank	2,460.38
1140000 · Pool Cash State of SD	374,896.60
Total Checking/Savings	377,356.98
Other Current Assets	
1131000 · Interest Income Receivable	10,171.95
1213000 · Investment Income Receivable	1,234.30
Total Other Current Assets	11,406.25
Total Current Assets	388,763.23
Fixed Assets	
1670000 · Computer Software	
Original Cost	140,063.23
1770000 · Depreciation	-109,887.19
Total 1670000 · Computer Software	30,176.04
Total Fixed Assets	30,176.04
TOTAL ASSETS	418,939.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	15,866.88
Total Accounts Payable	15,866.88
Other Current Liabilities	
2430000 · Accrued Wages Payable	7,187.15
2810000 · Amounts Held for Others	29,906.24
Total Other Current Liabilities	37,093.39
Total Current Liabilities	52,960.27
Long Term Liabilities	
2960000 · Compensated Absences Payable	13,333.93
Total Long Term Liabilities	13,333.93
Total Liabilities	66,294.20
Equity	
3220000 · Unrestricted Net Assets	244,007.11
3300100 · Invested In Capital Assets	30,176.04
Net Income	78,461.92
Total Equity	352,645.07
TOTAL LIABILITIES & EQUITY	418,939.27

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July through November 2012

	Jul - Nov 12	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,150.00	3,000.00	-1,850.00	38.3%
4293551 · Certificate Renewals-Active				
5208002 · Refunds	-50.00			
4293551 · Certificate Renewals-Active - Other	54,950.00	46,000.00	8,950.00	119.5%
Total 4293551 · Certificate Renewals-Active	54,900.00	46,000.00	8,900.00	119.3%
4293552 · Certificate Renewals-Inactive	19,950.00	18,000.00	1,950.00	110.8%
4293553 · Certificate Renewals-Retired	710.00	700.00	10.00	101.4%
4293554 · Initial Firm Permits	550.00	1,250.00	-700.00	44.0%
4293555 · Firm Permit Renewals	19,850.00	17,000.00	2,850.00	116.8%
4293557 · Initial Audit	180.00	750.00	-570.00	24.0%
4293558 · Re-Exam Audit	1,020.00	2,340.00	-1,320.00	43.6%
4293560 · Late Fees-Initial Certificate	50.00			
4293561 · Late Fees-Certificate Renewals	2,000.00	4,000.00	-2,000.00	50.0%
4293563 · Late Fees-Firm Permit Renewals	500.00	800.00	-300.00	62.5%
4293564 · Late Fees-Peer Review	150.00	1,100.00	-950.00	13.6%
4293566 · Firm Permit Individual				
5208003 · REFUNDS	-20.00			
4293566 · Firm Permit Individual - Other	70,935.00	64,000.00	6,935.00	110.8%
Total 4293566 · Firm Permit Individual	70,915.00	64,000.00	6,915.00	110.8%
4293567 · Peer Review Admin Fee	75.00	5,650.00	-5,575.00	1.3%
4293568 · Firm Permit Name Change	0.00	100.00	-100.00	0.0%
4293569 · Initial FAR	480.00	1,140.00	-660.00	42.1%
4293570 · Initial REG	150.00	660.00	-510.00	22.7%
4293571 · Initial BEC	150.00	930.00	-780.00	16.1%
4293572 · Re-Exam FAR	1,080.00	1,710.00	-630.00	63.2%
4293573 · Re-Exam REG				
REFUNDS	0.00			
4293573 · Re-Exam REG - Other	930.00	1,800.00	-870.00	51.7%
Total 4293573 · Re-Exam REG	930.00	1,800.00	-870.00	51.7%
4293574 · Re-Exam BEC				
5208009 · REFUNDS	0.00			
4293574 · Re-Exam BEC - Other	900.00	1,980.00	-1,080.00	45.5%
Total 4293574 · Re-Exam BEC	900.00	1,980.00	-1,080.00	45.5%
4491000 · Interest and Dividend Revenue	8,344.35	9,000.00	-655.65	92.7%
4896021 · Legal Recovery Cost	550.00	1,000.00	-450.00	55.0%
Total Income	184,584.35	182,910.00	1,674.35	100.9%
Gross Profit	184,584.35	182,910.00	1,674.35	100.9%
Expense				
5101010 · F-T Emp Sal & Wages	31,540.02	68,843.00	-37,302.98	45.8%
5101020 · P-T/Temp Emp Sal & Wages	8,322.81	17,769.00	-9,446.19	46.8%
5101030 · Board & Comm Mbrs Fees	1,200.00	4,138.00	-2,938.00	29.0%
5102010 · OASI-Employer's Share	2,998.09	6,918.00	-3,919.91	43.3%
5102020 · Retirement-ER Share	2,391.76	5,445.00	-3,053.24	43.9%
5102060 · Health /Life Ins.-ER Share	8,710.68	19,005.00	-10,294.32	45.8%
5102080 · Worker's Compensation	63.76	254.00	-190.24	25.1%
5102090 · Unemployment Insurance	29.90	91.00	-61.10	32.9%
5203010 · Auto--State Owned	381.42	600.00	-218.58	63.6%
5203020 · Auto-Private-Ownes Low Mileage	0.00	400.00	-400.00	0.0%
5203030 · In State-Auto- Priv. High Miles	446.96	1,500.00	-1,053.04	29.8%
5203100 · In State-Lodging	286.00	1,000.00	-714.00	28.6%
5203120 · In State-Incidentals to Travel	0.00	100.00	-100.00	0.0%
5203140 · InState-Tax Meals Not Overnigt	23.00	100.00	-77.00	23.0%
5203150 · InState-Non-Tax Meals OverNight	168.00	400.00	-232.00	42.0%
5203220 · OS-Auto Private Low Mileage	90.40			
5203230 · OS-Auto Private High Mileage	0.00	100.00	-100.00	0.0%
5203260 · OS-Air Commercial Carrier	2,900.33	5,700.00	-2,799.67	50.9%
5203280 · OS-Other Public Carrier	131.00	500.00	-369.00	26.2%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July through November 2012

	Jul - Nov 12	Budget	\$ Over Budget	% of Budget
5203300 · OS-Lodging	4,177.50	7,800.00	-3,622.50	53.6%
5203320 · OS-Incidentals to Travel	340.00	350.00	-10.00	97.1%
5203350 · OS-Non-Taxable Meals Overnight	550.00	1,200.00	-650.00	45.8%
5204010 · Subscriptions	328.66	1,500.00	-1,171.34	21.9%
5204020 · Dues and Membership Fees	3,200.00	3,900.00	-700.00	82.1%
5204030 · Legal Document Fees	0.00	500.00	-500.00	0.0%
5204040 · Consultant Fees-Accounting	6,700.00	6,700.00	0.00	100.0%
5204160 · Workshop Registration Fees	872.00	6,000.00	-5,128.00	14.5%
5204180 · Computer Services-State	225.00	600.00	-375.00	37.5%
5204181 · Computer Development Serv-State	252.35	10,400.00	-10,147.65	2.4%
5204200 · Central Services	3,398.98	7,000.00	-3,601.02	48.6%
5204220 · Equipment Service & Maintenance	38.69	300.00	-261.31	12.9%
5204230 · Janitorial/Maintenance Services	614.30	1,560.00	-945.70	39.4%
5204340 · Computer Software Maintenance	1,076.25	1,000.00	76.25	107.6%
5204360 · Advertising-Newspapers	195.00	1,500.00	-1,305.00	13.0%
5204440 · Newsletter Publishing	0.00	1,100.00	-1,100.00	0.0%
5204460 · Equipment Rental	1,662.00	4,500.00	-2,838.00	36.9%
5204480 · Microfilm and Photography	0.00	700.00	-700.00	0.0%
5204490 · Rents Privately Owned Property	6,347.25	15,531.00	-9,183.75	40.9%
5204510 · Rent-Other	255.17			
5204530 · Telecommunications Services	900.56	2,500.00	-1,599.44	36.0%
5204540 · Electricity	237.47	865.00	-627.53	27.5%
5204560 · Water	67.05	240.00	-172.95	27.9%
5204590 · Insurance Premiums/Surety Bonds	0.00	1,710.00	-1,710.00	0.0%
5204740 · Bank Fees and Charges	2,765.39	3,200.00	-434.61	86.4%
5205020 · Office Supplies	1,137.13	2,000.00	-862.87	56.9%
5205310 · Printing State	295.88	500.00	-204.12	59.2%
5205320 · Printing/Duplicating/Binding Co	369.25	1,000.00	-630.75	36.9%
5205330 · Supplemental Publications	350.00	700.00	-350.00	50.0%
5205340 · Microfilm Supplies/Materials	0.00	300.00	-300.00	0.0%
5205350 · Postage	1,564.71	3,100.00	-1,535.29	50.5%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207900 · Computer Hardware	1,225.00	4,800.00	-3,575.00	25.5%
5207950 · System Development	0.00	500.00	-500.00	0.0%
5207955 · Computer Hardware Other	0.00	500.00	-500.00	0.0%
5207960 · Computer Software Expense	0.00	500.00	-500.00	0.0%
5228000 · Operating Transfers Out-NonBudg	2,263.41	7,400.00	-5,136.59	30.6%
5228030 · Depreciation Expense	5,029.30	12,070.40	-7,041.10	41.7%
Total Expense	106,122.43	246,989.40	-140,866.97	43.0%
Net Ordinary Income	78,461.92	-64,079.40	142,541.32	-122.4%
Net Income	78,461.92	-64,079.40	142,541.32	-122.4%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
November 2012

	Nov 12	Nov 11	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	275.00	350.00	-75.00	-21.4%
4293551 · Certificate Renewals-Active	0.00	100.00	-100.00	-100.0%
4293552 · Certificate Renewals-Inactive	0.00	50.00	-50.00	-100.0%
4293554 · Initial Firm Permits	0.00	150.00	-150.00	-100.0%
4293555 · Firm Permit Renewals	50.00	0.00	50.00	100.0%
4293557 · Initial Audit	30.00	60.00	-30.00	-50.0%
4293558 · Re-Exam Audit	330.00	90.00	240.00	266.7%
4293560 · Late Fees-Initial Certificate	50.00	0.00	50.00	100.0%
4293561 · Late Fees-Certificate Renewals	0.00	100.00	-100.00	-100.0%
4293564 · Late Fees-Peer Review	50.00	150.00	-100.00	-66.7%
4293566 · Firm Permit Individual	325.00	520.00	-195.00	-37.5%
4293567 · Peer Review Admin Fee	0.00	225.00	-225.00	-100.0%
4293569 · Initial FAR	120.00	60.00	60.00	100.0%
4293570 · Initial REG	30.00	30.00	0.00	0.0%
4293571 · Initial BEC	0.00	30.00	-30.00	-100.0%
4293572 · Re-Exam FAR	30.00	90.00	-60.00	-66.7%
4293573 · Re-Exam REG	150.00	210.00	-60.00	-28.6%
4293574 · Re-Exam BEC	90.00	120.00	-30.00	-25.0%
Total Income	1,530.00	2,335.00	-805.00	-34.5%
Gross Profit	1,530.00	2,335.00	-805.00	-34.5%
Expense				
5101010 · F-T Emp Sal & Wages	9,008.00	5,863.24	3,144.76	53.6%
5101020 · P-T/Temp Emp Sal & Wages	2,339.97	1,506.42	833.55	55.3%
5101030 · Board & Comm Mbrs Fees	180.00	900.00	-720.00	-80.0%
5102010 · OASI-Employer's Share	843.69	593.52	250.17	42.2%
5102020 · Retirement-ER Share	680.88	442.18	238.70	54.0%
5102060 · Health /Life Ins.-ER Share	2,375.64	1,533.78	841.86	54.9%
5102080 · Worker's Compensation	18.15	20.64	-2.49	-12.1%
5102090 · Unemployment Insurance	8.51	7.38	1.13	15.3%
5203260 · OS-Air Commercial Carrier	736.70	1,343.20	-606.50	-45.2%
5203280 · OS-Other Public Carrier	21.00	149.35	-128.35	-85.9%
5203300 · OS-Lodging	877.52	2,709.59	-1,832.07	-67.6%
5203320 · OS-Incidentals to Travel	99.00	164.01	-65.01	-39.6%
5203350 · OS-Non-Taxable Meals Overnight	98.00	342.00	-244.00	-71.4%
5204010 · Subscriptions	219.66	207.50	12.16	5.9%
5204040 · Consultant Fees-Accounting	6,700.00	0.00	6,700.00	100.0%
5204160 · Workshop Registration Fees	0.00	24.00	-24.00	-100.0%
5204180 · Computer Services-State	0.00	60.00	-60.00	-100.0%
5204200 · Central Services	1,713.59	0.00	1,713.59	100.0%
5204220 · Equipment Service & Maintenance	3.53	6.48	-2.95	-45.5%
5204230 · Janitorial/Maintenance Services	122.86	119.86	3.00	2.5%
5204460 · Equipment Rental	690.60	690.60	0.00	0.0%
5204480 · Microfilm and Photography	0.00	40.00	-40.00	-100.0%
5204490 · Rents Privately Owned Property	1,269.45	1,269.45	0.00	0.0%
5204530 · Telecommunications Services	215.76	194.90	20.86	10.7%
5204540 · Electricity	54.16	56.54	-2.38	-4.2%
5204560 · Water	22.35	22.35	0.00	0.0%
5204740 · Bank Fees and Charges	106.93	32.55	74.38	228.5%
5205020 · Office Supplies	38.27	139.18	-100.91	-72.5%
5205320 · Printing/Duplicating/Binding Co	293.95	20.70	273.25	1,320.1%
5205330 · Supplemental Publications	350.00	0.00	350.00	100.0%
5205350 · Postage	518.06	0.00	518.06	100.0%
5228000 · Operating Transfers Out-NonBudg	439.79	199.76	240.03	120.2%
5228030 · Depreciation Expense	1,005.86	1,005.86	0.00	0.0%
Total Expense	31,051.88	19,665.04	11,386.84	57.9%
Net Ordinary Income	-29,521.88	-17,330.04	-12,191.84	-70.4%
Net Income	-29,521.88	-17,330.04	-12,191.84	-70.4%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July through November 2012

	<u>Jul - Nov 12</u>	<u>Jul - Nov 11</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,150.00	1,100.00	50.00	4.6%
4293551 · Certificate Renewals-Active	54,900.00	54,040.00	860.00	1.6%
4293552 · Certificate Renewals-Inactive	19,950.00	20,300.00	-350.00	-1.7%
4293553 · Certificate Renewals-Retired	710.00	670.00	40.00	6.0%
4293554 · Initial Firm Permits	550.00	700.00	-150.00	-21.4%
4293555 · Firm Permit Renewals	19,850.00	19,700.00	150.00	0.8%
4293557 · Initial Audit	180.00	450.00	-270.00	-60.0%
4293558 · Re-Exam Audit	1,020.00	1,140.00	-120.00	-10.5%
4293560 · Late Fees-Initial Certificate	50.00	50.00	0.00	0.0%
4293561 · Late Fees-Certificate Renewals	2,000.00	2,750.00	-750.00	-27.3%
4293563 · Late Fees-Firm Permit Renewals	500.00	550.00	-50.00	-9.1%
4293564 · Late Fees-Peer Review	150.00	500.00	-350.00	-70.0%
4293566 · Firm Permit Individual	70,915.00	69,940.00	975.00	1.4%
4293567 · Peer Review Admin Fee	75.00	450.00	-375.00	-83.3%
4293568 · Firm Permit Name Change	0.00	105.00	-105.00	-100.0%
4293569 · Initial FAR	480.00	360.00	120.00	33.3%
4293570 · Initial REG	150.00	360.00	-210.00	-58.3%
4293571 · Initial BEC	150.00	390.00	-240.00	-61.5%
4293572 · Re-Exam FAR	1,080.00	750.00	330.00	44.0%
4293573 · Re-Exam REG	930.00	900.00	30.00	3.3%
4293574 · Re-Exam BEC	900.00	1,050.00	-150.00	-14.3%
4491000 · Interest and Dividend Revenue	8,344.35	11,505.78	-3,161.43	-27.5%
4896021 · Legal Recovery Cost	550.00	1,630.00	-1,080.00	-66.3%
Total Income	184,584.35	189,390.78	-4,806.43	-2.5%
Gross Profit	184,584.35	189,390.78	-4,806.43	-2.5%
Expense				
5101010 · F-T Emp Sal & Wages	31,540.02	27,453.16	4,086.86	14.9%
5101020 · P-T/Temp Emp Sal & Wages	8,322.81	7,376.70	946.11	12.8%
5101030 · Board & Comm Mbrs Fees	1,200.00	2,220.00	-1,020.00	-46.0%
5102010 · OASI-Employer's Share	2,998.09	2,635.23	362.86	13.8%
5102020 · Retirement-ER Share	2,391.76	2,089.82	301.94	14.5%
5102060 · Health /Life Ins.-ER Share	8,710.68	7,668.90	1,041.78	13.6%
5102080 · Worker's Compensation	63.76	97.54	-33.78	-34.6%
5102090 · Unemployment Insurance	29.90	34.86	-4.96	-14.2%
5203010 · Auto--State Owned	381.42	135.43	245.99	181.6%
5203020 · Auto-Private-Owne Low Mileage	0.00	452.00	-452.00	-100.0%
5203030 · In State-Auto- Priv. High Miles	446.96	893.92	-446.96	-50.0%
5203100 · In State-Lodging	286.00	640.04	-354.04	-55.3%
5203140 · InState-Tax Meals Not Overnt	23.00	18.00	5.00	27.8%
5203150 · InState-Non-Tax Meals OverNght	168.00	260.00	-92.00	-35.4%
5203220 · OS-Auto Private Low Mileage	90.40	0.00	90.40	100.0%
5203260 · OS-Air Commercial Carrier	2,900.33	1,343.20	1,557.13	115.9%
5203280 · OS-Other Public Carrier	131.00	149.35	-18.35	-12.3%
5203300 · OS-Lodging	4,177.50	2,709.59	1,467.91	54.2%
5203320 · OS-Incidentals to Travel	340.00	164.01	175.99	107.3%
5203350 · OS-Non-Taxable Meals Overnight	550.00	342.00	208.00	60.8%
5204010 · Subscriptions	328.66	207.50	121.16	58.4%
5204020 · Dues and Membership Fees	3,200.00	3,200.00	0.00	0.0%
5204040 · Consultant Fees-Accounting	6,700.00	0.00	6,700.00	100.0%
5204160 · Workshop Registration Fees	872.00	2,409.00	-1,537.00	-63.8%
5204180 · Computer Services-State	225.00	297.00	-72.00	-24.2%
5204181 · Computer Development Serv-State	252.35	1,395.20	-1,142.85	-81.9%
5204200 · Central Services	3,398.98	1,822.52	1,576.46	86.5%
5204220 · Equipment Service & Maintenance	38.69	34.73	3.96	11.4%
5204230 · Janitorial/Maintenance Services	614.30	599.30	15.00	2.5%
5204340 · Computer Software Maintenance	1,076.25	265.00	811.25	306.1%
5204360 · Advertising-Newspapers	195.00	0.00	195.00	100.0%
5204460 · Equipment Rental	1,662.00	1,662.00	0.00	0.0%
5204480 · Microfilm and Photography	0.00	502.66	-502.66	-100.0%
5204490 · Rents Privately Owned Property	6,347.25	6,347.25	0.00	0.0%
5204510 · Rent-Other	255.17	167.70	87.47	52.2%
5204530 · Telecommunications Services	900.56	835.35	65.21	7.8%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July through November 2012

	<u>Jul - Nov 12</u>	<u>Jul - Nov 11</u>	<u>\$ Change</u>	<u>% Change</u>
5204540 · Electricity	237.47	289.77	-52.30	-18.1%
5204560 · Water	67.05	67.05	0.00	0.0%
5204740 · Bank Fees and Charges	2,765.39	2,599.65	165.74	6.4%
5205020 · Office Supplies	1,137.13	274.89	862.24	313.7%
5205310 · Printing State	295.88	0.00	295.88	100.0%
5205320 · Printing/Duplicating/Binding Co	369.25	77.40	291.85	377.1%
5205330 · Supplemental Publications	350.00	350.00	0.00	0.0%
5205350 · Postage	1,564.71	5.85	1,558.86	26,647.2%
5207900 · Computer Hardware	1,225.00	0.00	1,225.00	100.0%
5228000 · Operating Transfers Out-NonBudg	2,263.41	2,349.07	-85.66	-3.7%
5228030 · Depreciation Expense	5,029.30	5,029.30	0.00	0.0%
Total Expense	<u>106,122.43</u>	<u>87,471.94</u>	<u>18,650.49</u>	<u>21.3%</u>
Net Ordinary Income	<u>78,461.92</u>	<u>101,918.84</u>	<u>-23,456.92</u>	<u>-23.0%</u>
Net Income	<u>78,461.92</u>	<u>101,918.84</u>	<u>-23,456.92</u>	<u>-23.0%</u>

6715 Highway 30 W
Kearney, NE

December 5, 2012

South Dakota Board of Accountancy
301 East 14th Street, Suite 200
Sioux Falls, SD 57104

Dear Members of the South Dakota Board of Accountancy:

Please accept this letter as an indication of my deep commitment to NASBA and its member Boards and of my hope to play a part in advancing NASBA's goals and mission in a new role as Vice Chair. I am asking you to support my nomination as Vice Chair by sending a recommendation letter to the NASBA Nominating Committee.

I have been involved with NASBA for eighteen years. Last year I completed serving eight years as a Director-At-Large on the NASBA Board of Directors, after serving as the Central Region Director. I have been chair of a number of NASBA committees, including the Awards, Bylaws, Legal Affairs, Uniform Accountancy Act, and Education Committees. I have served on the National Exam Preparedness, Relations with Member Boards, Strategic Initiatives, and CPA Licensing Examination Committees, and continue to serve on the International Qualifications Appraisal Board. In addition, I have been a member of many task forces, including the PCAOB Response and 150 Hour Special Task Forces.

Since 1994, I have attended NASBA's Annual Conference and Regional Meetings. I have also attended the three special conferences held regarding the CPA exam. I have made presentations and directed sessions at a number of these conferences. In addition, I am a founding member of the Center for the Public Trust.

From 1994 through 2003, I served on the Nebraska State Board of Public Accountancy, including serving as Chair and Vice Chair. In addition, I chaired and served on the following state board committees: Continuing Education, Examination and Licensing, Enforcement of Professional Conduct, Legislative, and Quality Enhancement. I have served since 1994, and continue to serve, on the state-wide Educational Advisory Committee.

I have a number of years of experience with the development, direction, and grading of the CPA Examination. I served as the first Chair of the AICPA Business Environment and Concepts (BEC) Examination Preparation Committee. In addition, I served on the CPA Exam Content Committee. I currently continue to review questions for the CPA Exam through my work with ACT and PES, who provide questions to the AICPA. I believe this has given me an invaluable insight into the CPA Exam and NASBA's relationship with the AICPA.

For those of you that do not know me, I would like to give you a brief description of myself. I believe I am an assertive, decisive individual. I deal with matters in a rational and logical manner and have a clear set of standards and beliefs. I put forth a lot of effort in almost everything that I do and I take my commitments seriously. I am conscientious, practical, realistic, and dependable. I generally understand things quickly and can accurately size up a situation. I then objectively and logically act upon the situation.

I enjoy interacting with people and like to have fun. I am energized and stimulated primarily externally. There's nothing more enjoyable and satisfying than to have a lively, challenging conversation. I especially respect individuals who are able to argue persuasively for their point of view when my view is opposite to theirs. I believe I am flexible, adaptable, genuinely interested in people, and extremely kind-hearted.

My leadership style is generally what is branded as "situational." I believe that a good leader is one who can quickly modify leadership styles as the situation changes. I have had numerous leadership experiences---from leading a small committee to leading a business college with hundreds of employees. I have found that sometimes you need to be a "delegating" leader, other times you need to be a "supporting" leader, still other times you need to be a "coaching" leader, and still other times you need to be a "directing" leader. By adopting the right style in a given situation, I believe you can greatly impact the success of your organization. My belief is that the highest form of leadership is to serve others.

In conclusion, I believe I am qualified to be Vice Chair of NASBA based on my experience, skills, and dedication to the ideals of our profession. I have the communication skills to represent NASBA effectively in any forum and my primary objective would be to continue to enhance the effectiveness of our 55 member Boards. I especially believe in the goal of NASBA to identify, research, and analyze major current and emerging issues affecting our Boards, as well as to strengthen and maintain communications with our Boards to facilitate the exchange of ideas and opinions. The only way that our member Boards can truly be effective is through a unity of purpose and voice. I would like to be part of that voice and I ask for your support!

Sincerely,

Kathleen J. Smith

CURRICULUM VITAE

Kathleen J. Smith
Department of Accounting & Finance
University of Nebraska at Kearney
West Center, Room 259W
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Kearney, NE 68845
Telephone: (308) 627-7887
E-mail: kjsmith2@msn.com

Academic Degrees

LL.M. in Taxation: University of the Pacific, McGeorge School of Law, Sacramento, California, 1989.

Master of Professional Accountancy: University of South Dakota, Graduate School of Business, Vermillion, S.D., 1982.

Juris Doctorate: University of South Dakota, School of Law, Vermillion, S.D., 1979.

Bachelor of Science in Business Administration (Accounting): University of South Dakota, School of Business, Vermillion, S.D., 1976.

Professional Experience

2000-Present:	Professor, UNK (Individual Income Tax, Advanced Income Tax, Tax Seminar, and Business Law)
2004-2006:	Interim Vice Chancellor for University Relations, UNK
2001-2004:	Dean, College of Business and Technology, UNK
1992-2001:	Chair, Department of Accounting and Finance, UNK
1989-2000:	Associate Professor, UNK (tenure granted in 1995 and graduate faculty status in 1999)
1982-1988:	Assistant Professor, School of Business, University of South Dakota, Vermillion, S.D.
1980-1981:	Deputy State's Attorney, Minnehaha County, Sioux Falls, S.D.
1979-1980:	Attorney, Weisensee and Smith, Sioux Falls, S.D.
1980-Present:	Business/Tax Consultant

Current Professional and Academic Association Memberships

Certified Public Accountant, South Dakota (#1185: Inactive)
South Dakota Bar Association
Midwest Business Administration Association
United States Tax Court
The American Association of Attorney-Certified Public Accountants
National Association of State Boards of Accountancy

American Accounting Association
American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants
Phi Delta Phi International Legal and Honor Fraternity
Delta Sigma Pi Business Fraternity
Sigma Beta Delta Business Honorary Society
Beta Gamma Sigma Business Honorary Society
Phi Kappa Phi Honorary Society

Awards

Phi Kappa Phi (2002)
Nebraska "Outstanding Accounting Educator" (1999), Nebraska Society of CPAs
Alpha Kappa Upsilon Iota (1999)
UNK "Profiles in Excellence" Faculty (1997)
Mortar Board Chapter Faculty Citation (1998)
"Who's Who in America in Finance and Industry" (1996)
"Outstanding Teacher of the Year" (1987-1988), University of South Dakota
Outstanding Young Women of America (1982)

Service Activities

National:

National Association of State Boards of Accountancy (1994-present):

Board of Directors---Director-at-Large (2003-2011);
Central Regional Director (2001-2003)
International Qualifications Appraisal Board (2010-present)
Bylaws Committee, Chair (2010-2011), Member (2011-present)
Awards Committee, Chair (2009-2010), Member (2001-2002)
CPA Licensing Examination Committee (2007-2009)
Committee on National Examination Preparedness (2006-2009)
Legal Affairs Committee, Chair (2005-2007)
PCAOB Response Special Task Force (2005-2007)
Education Committee, Chair (2004-2005)
150 Hour Task Force (2004-2005)
Uniform Accountancy Act Committee, Chair (2002-2004)
Committee on Relations with Member Boards (2001-2003)
Strategic Initiatives Committee (1998-2001)
Committee Resource Pool (1994-1998)

American Institute of Certified Public Accountants:

CPA Examination Content Committee (2002-2005)
Business Environment and Concepts Examination Preparation
Committee, Chair (2002-2005)
Regulation and Business Item Review Examination Committee
(2001-2002)

ACT and Professional Examination Service (PES):

Reviewer of CPA Examination Questions (2005-present)

State-Wide:

Nebraska State Board of Public Accountancy (1994-2003):

Chair (1998-1999); Vice Chair (1995-1998)
Educational Advisory Committee (1994-present)
Legislative Committee (1995-2003)
Enforcement of Professional Conduct Committee, Chair: (1999-2003), Member (1994-1995, 1998-2003)
Continuing Education Committee, Chair (1996-1998), Member (1994-1995, 1996-1998)
Quality Enhancement Committee, Chair (1995-1996)
Examination and Licensing Committee (1995-1996, 1998-2000)
Proctor for Certified Public Accountant Examination (1994-2003)

Nebraska Society of Certified Public Accountants:

Accounting Careers Committee (1995-1999)
Taxation Committee (1994-1995)

University-Wide (last six years):

University-wide Fringe Benefits Committee (2006-present)
UNK Strategic Planning Committee (2004-present)
UNK Ambassadors Advisory Board (1992-present)
Chancellor's Special Task Force on Title IX Compliance (2008)
UNK Faculty Senate (2007-2010, 1999-2001, 1998, 1990-1992)
UNK Women in Higher Education Leadership (2002-2006)
Chancellor's Gender Equity Committee (2006-present, 1992-1997)
Chair (1994-1997)
Chancellor's Executive Vice Chancellors Council (2004-2006)
Chancellor's Administrative Council (2001-2006)

Community:

Chamber of Commerce (1994-present)
University Relations Committee (2004-present)
Kearney Area Business and Professional Women (1992-2000)
Treasurer (1996-1999)
Woman of the Year Chair (1994-1996)
University of Nebraska Foundation Annual Campaign Volunteer
Buffalo County American Heart Association Telethon Volunteer
United Way Campaign Team Captain

Publications

"The 150-Hour Requirement---Past, Present, and Future," with Bruce Elder, *Economics and Business Journal: Inquiries and Perspectives* (Refereed), forthcoming, 2012.

"A Critical Review of the 'Good Moral Character' Licensing Requirement for Certified Public Accountants", with Laurie Swinney and Bruce Elder, *Journal of*

Accounting and Finance Research (Refereed), Volume 11, Number 5, Winter, 2003.

"A Critical Review of the 'Good Moral Character' Licensing Requirement for Certified Public Accountants," with Laurie Swinney and Bruce Elder, *American Academy of Accounting and Finance Annual Meeting Proceedings* (Refereed), New Orleans, Louisiana, December, 2002.

"Provisions Predicting Support for the Uniform Accountancy Act," with Laurie Swinney, *American Society of Business and Behavioral Sciences Annual Conference Proceedings* (Refereed), Las Vegas, Nevada, February, 2001.

"The Uniform Accountancy Act: Applauded or Opposed by State Boards of Public Accountancy and State Societies of Certified Public Accountants," with Laurie Swinney, *American Accounting Association Midwest Regional Meeting Proceedings* (Refereed), April, 2000.

"Modifying Retiree Healthcare Benefits: An Overview of Recent Court Decisions and Their Implications for Employers and Employees," with Cynthia Sneed and Larry Carstenson, *Journal of Accounting and Finance Research* (Refereed), Volume 6, Number 2, Spring, 1999.

"Examining the Determinants of State Borrowing Costs: Controlling for Different Terms to Maturity," with Cynthia Sneed and John Sneed, *Management Research News* (Refereed), Volume 20, Number 10, Fall, 1997.

"Are Municipal Taxpayers Aware of the Cost of Services?: A Test of the Debt Illusion Hypothesis," with Cynthia Sneed, *Journal of Accounting and Finance Research* (Refereed), Volume 4, Number 4, Winter, 1997.

"Assessing the Obligation for State Retiree Healthcare Benefits: How Large is the Liability?," with Cynthia Sneed and John Sneed, *Municipal Finance Journal* (Refereed), Volume 17, Number 3, Fall, 1996.

"The Americans with Disabilities Act: Tax Implications for Business," with Karl Borden and Bruce Elder, *Midwest Business Administration Association Conference Proceedings* (Refereed), Chicago, Illinois, March, 1993.

"A Comparison of Female and Male Student Perceptions, Preferences and Performance in an Undergraduate Tax Class," with Thomas Davies and David Moen, *Decision Sciences Institute Conference Proceedings* (Refereed), San Francisco, California, November, 1992.

"Keeping the Tax Class Current: A Study of Practitioners' Views and Professors' Practices," with Thomas Davies and David Moen, *Decision Sciences Institute Conference Proceedings* (Refereed), Miami Beach, Florida, November, 1991.

"Perceptions, Practices, and Problems: The Alternative Minimum Tax and Depreciation Methods After the Tax Reform Act of 1986," with Thomas Davies and David Moen, *Decision Sciences Institute Conference Proceedings* (Refereed), Las Vegas, Nevada, October, 1988.

"Depreciation and the Alternative Minimum Tax After the Tax Reform Act of 1986: Who Knows What and What Should They Know," with Thomas Davies and David Moen, *Southwest Business Symposium Proceedings* (Refereed), Edmund, Oklahoma, April, 1988.

"South Dakota Financial Institutions Tax Study," South Dakota Bankers Association, 1983.



NASBA

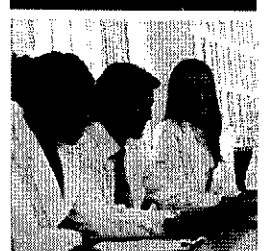
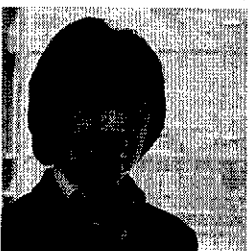
NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY

CANDIDATE CONCERNS 12Q3

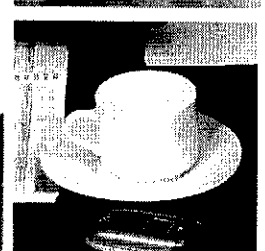
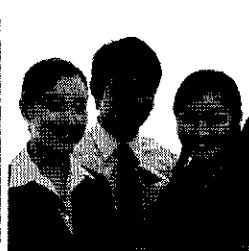
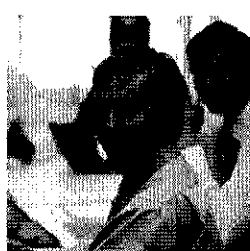
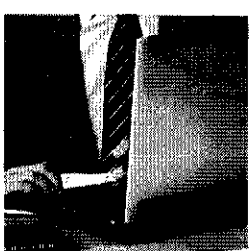
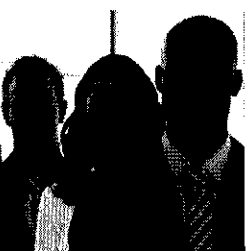
CANDIDATE CARE DEPARTMENT

JULY 1 – AUGUST 31, 2012

PENNY VERNON, MANAGER
BRUCE COSTAIN, CANDIDATE ADVOCATE



150 Fourth Avenue North, Suite 700 Nashville, TN 37219-2417 Tel 615/880-4200 fax 615/880-4290
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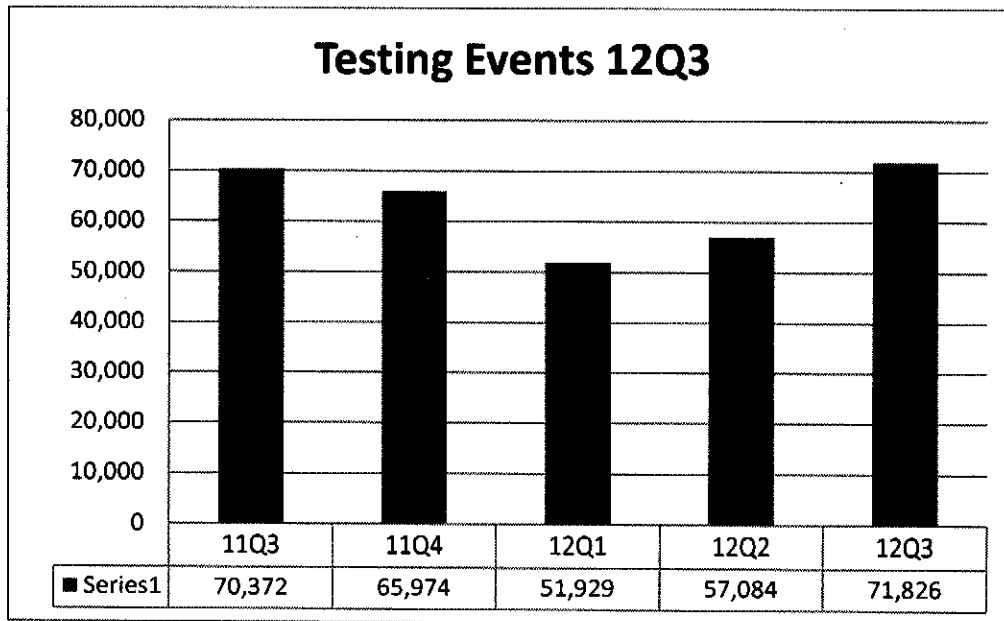


CANDIDATE CONCERNS

12Q3

JULY 1-AUGUST 31, 2012

This report summarizes the incidents reported to NASBA's Candidate Care Department by CPA Candidates during the 12Q3 testing window.



Overview:

This was a relatively quiet testing window with a reduction in the number of technical difficulties reported by candidates during testing. Each technical issue that was reported to NASBA's Candidate Care Department was carefully investigated and when appropriate a free retest was given.

Early in August Prometric released new plug-ins to their testing centers. This was done gradually and carefully monitored by Prometric, NASBA and the AICPA with no disruptions reported.

There was also a decrease in the number of emails from international candidates requesting information. It appears that candidates are being able to take advantage of all the information available to them online through NASBA and AICPA websites.

Several emails were received from International candidates scheduled to test in Lebanon in August. They were reporting unsafe conditions and were receiving advisories not to travel. These candidates were requesting extensions to their NTSs to permit appointments to be rescheduled at later dates. Prometric monitored the local testing centers and each candidate was considered on a case by case basis with Prometric waiving the rescheduling fees in these instances.

ADA Department:

NASBA's Special Accommodations department provides empathetic assistance for candidates requesting special testing accommodations. If any difficulties regarding issues at test centers occur NASBA's Candidate Care Department assists the ADA Department in resolving them.

During 12Q3 there were 293 ADA candidates taking 436 examination sections with testing accommodations. This included 6 exams at International locations in Japan and Bahrain. Often members of NASBA's staff are sent to assist in the administration, particularly with candidates who require that the exam be taken in the time span of a couple of days.

The Special Accommodations NTS that NASBA issues to candidates was updated at the beginning of this window to reflect the new name of Prometric's Testing Accommodations Department; and to remind candidates about the requirement to schedule 10 days before their requested test date.

Force Majeure:

On July 1, 2012 as the new testing window was beginning, a powerful storm hit the Maryland and DC area. Candidates in these areas, who were not able to test due to center closures and power outages, were quickly identified by Prometric and assisted in rescheduling their appointments.

In late August, toward the end of the testing window, Hurricane Isaac hit the northern gulf coast causing major damage and power outages. Due to the high volume of candidates testing, Prometric and NASBA worked together to assist candidates in rescheduling appointments or when necessary extending NTSs so that candidates could take their examinations in the next testing window. Although many candidates were rescheduled before the window closed it was decided to extend the window to the end of the first week of September to accommodate others. In order to deal with such environmental emergencies NASBA and Prometric have devised a triage strategy that expedites resolving candidates' issues effectively.

Candidate Concerns: Categories and Totals					
Window	11Q3	11Q4	12Q1	12Q2	12Q3
Category					
AICPA & Test Content	16	9	12	7	6
Calculator	0	0	5	1	1
Candidate Error	76	55	62	54	74
Confirmation of Attendance	136	109	83	121	105
Delay/Time Loss	122	110	22	15	0
Environment	237	33	18	1	70
International Exam	407	321	424	361	255
Other	8	0	0	0	0
Prometric Scheduling Issues	20	22	16	3	18
Prometric Site Issues	34	43	36	35	56
Technical	72	110	46	216	85
Total	1,132	812	724	814	670
Coordinator follow-up	124	137	95	84	83
CPAES & NCD	122	104	83	88	72
TOTAL	1,378	1053	902	986	825

*Note: The Coordinator Follow-up and CPAES & NCD categories primarily consist of inquiries made by candidates with questions and/or concerns about the entire process of taking the CPA Examination. Each is responded to either directly by the Candidate Care Department or transferred to the appropriate examination coordinator for follow-up.

Conclusion:

NASBA's Candidate Care Department welcomes your input concerning these quarterly reports. Please forward your comments, possible ideas for presenting additional information, or any concerns to us. We value the opportunity to act as advocates for your candidates as they continue in their pursuit of professional development.

Penny Vernon, Manager Candidate Care, NASBA