

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

140 N. 8<sup>th</sup> Street, Suite 290, Lincoln, Nebraska

Minutes

September 16, 2010

**Draft Minutes. Minutes are not approved until the next Board meeting.**

**Thursday, September 16, 2010**

**1. General**

- A. Call to Order and Roll Call.** The Nebraska Board of Public Accountancy (Board) was called to order at 8:35a.m. on Thursday, September 16, 2010 with Chair Doug Skiles, presiding. The roll was called with the following members present: Doug Skiles, Michael Wassinger, Anne Fuhrman, Jim Titus, Kate King Wu, Tom Obrist, and Richard Zacharia. Member Jim Rieker was absent. Also present were Executive Director Dan Sweetwood and Staff members Kelly Ebert and Jo Lowe. The meeting was held at the Board Office, 140 N. 8<sup>th</sup> Street, Suite 290, Lincoln, Nebraska. Chair Skiles noted the location of the notebook containing the Public Open Meeting Act, that the statutes were posted on the wall, and asked if anyone present needed an agenda or had any questions regarding the law. Also present: Dan Vodvarka, President, Nebraska Society, and Ken Brauer, Nebraska Society of Independent Accountants.
- B. Approval of Meeting Agenda for September 16, 2010.** Moved by Obrist, seconded by Zacharia to approve the agenda for the September 16, 2010 meeting. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #1 carried.
- C. Approval of Minutes from July 15, 2010.** Moved by Obrist, seconded by Titus, to approve the Board minutes with minor revisions provided by Board members from the July 15, 2010 meeting. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #2 carried.

**2. Public Comment Period (15 minute period)**

- 9:00 Agenda Item 10 D. Public Hearing to return William Brent Leacox certificate to good standing.** Hearing Officer Titus opened the hearing at 9:10 am. Mr. Leacox was not present and not represented by an attorney. ED Sweetwood presented evidence on the Board's behalf. The evidence was entered and accepted into the record with no objections. The Board asked no questions of Leacox who was available by telephone. The hearing concluded at 9:14 am. Moved by Zacharia, seconded by King Wu, to return William Brent Leacox's certificate to good standing. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #4 carried.

**Agenda Item 10 E. Public Hearing to return Kevin J. Wagoner certificate to good standing.** Hearing Officer Titus opened the hearing at 9:14 am. Mr. Wagoner was not present and not represented by an attorney. ED Sweetwood presented evidence on the Board's behalf. The evidence was entered and accepted into the record with no

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objections. The Board asked no questions of Wagoner who was available by telephone. The hearing concluded at 9:18 am. Moved by Fuhrman, seconded by King Wu, to return Kevin J. Wagoner's certificate to good standing. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #5 carried.

**Agenda Item 10 F. Public Hearing requested for late permit renewal by Kelly Gall.** Hearing Officer Titus opened the hearing at 9:05 am. Gall was present via telephone and not represented by an attorney. Gall explained her failure to renew her permit on time and request of waiver for the Stipulation and Consent Order. The Board asked questions of Gall. The hearing concluded at 9:09 am.

Dan Vodvarka, Society President, was present and reported the Society sent a letter to the Governor recommending a new Board member. Some concern was raised about a public member representative who also was a certificate holder and current inactive registrant of the Board. CPE session attendance numbers are up for this year. The Society's annual meeting will be October 25-26, 2010 in La Vista NE. There was some discussion about revising the experience requirement. (See Agenda item 10.A.)

Later in the meeting, ED Sweetwood reported he had just been notified by the Governor's Office that Member Wassinger was reappointed to a second four-year term to the Board. Mr. Wassinger was congratulated by the Board. Also, a new Board member had been appointed who holds a current certificate and has been an inactive registrant since 1979 as a public member to the Board. The office reported the Governor was comfortable with the appointment based on the member not being an active permit holder for over 30 years. An official announcement will be forthcoming.

Ken Brauer, Nebraska Society of Independent Accountants, reported on NSIA Annual meeting to be held September 23-24, 2010, Marina Inn, South Sioux City, NE.

### **3. Consent Agenda**

- A. Published Notice of Meeting.** Moved by King Wu, seconded by Obrist, to approve the consent agenda. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #3 carried.
- B. Approval of Disbursements.** The disbursements for June, July and August 2010 were provided. Member Fuhrman reviewed the disbursements and noted items of interest.
- C. Review of Board Budget Status Report.** The current budget status report was provided for review. ED Sweetwood reported the Board's 2012-2013 Budget had been submitted September 15, 2010 to the DAS/Budget Office. He acknowledged the Board's Executive Committee for their review and assistance in preparation of the budget. It was noted that in a meeting with the Board's assigned budget officer, comment was made that Cash Funds, such as the Boards, should be treated the same as

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General Funds. Chair Skiles noted that the Board's Cash Fund had been depleted by the transfer of \$100,000 initiated by LB 1 (101 Leg.) to the General Fund and expenses related to an intensive enforcement case in 2010. The Executive Committee reviewed expenditures and recommended fee increases for licensees. ED Sweetwood indicated it was decided the Board would not request any increases in expenditures over the next two years from the current baseline budget due to the current economic circumstances within state government. As always, the Board will have to be cognizant of future spending. Some increases in Board fees were offered for budget preparation with a final decision to be made before February 1, 2011. The Board's Cash Fund will be closely monitored before final determination. ED Sweetwood also indicated he was hopeful final budget decisions would allow the Board to carry-over any unspent appropriation into the next budget cycle as was allowed with the current budget. He also indicated it appears if a large enforcement case was anticipated the Board would have to be prepared to request a budget deficit request. He offered copies of the Budget to members and indicated it will be available for public inspection on the State of Nebraska/DAS Budget Division website.

- D. Office Licensing Report.** The Office Licensing Report was not provided. The report is being revised to more accurately reflect licensing numbers. ED Sweetwood reported five year trend graphs on the Board licensing populations were provided noting where numbers have decreased. It will be important to monitor the trends based on new Mobility provisions that could affect Board revenue streams.

## **4. Report of the Chair**

- A. Report of the Chair.** Chair Skiles gave the report. He noted that it has been officially announced Omaha will be the site of the NASBA Western Regional Conference to be held June 8-10, 2011 at the Downtown Hilton Hotel. A Hospitality Working Group, Chaired by Member Zacharia, has been working with NASBA staff and Omaha Convention & Visitors Bureau on area activities for June 2011 NASBA Western Regional Meeting attendees. Chair Skiles thanked everyone on the hospitality working group for their creative ideas and organizational skills. It was suggested, if possible, a promotional video of the Omaha area be shown at the NABSA Annual Meeting. During the NASBA Central Region Conference call, he reported that an AICPA survey demonstrated a large gap between big and little CPA firms. He invited members to take the survey on the FASB website. He also had lunch with Sec. of State Gale, discussed Neb.gov and their help providing the online renewals and CPE reporting, and received his offer of help with other Board needs.
- B. Executive Committee Report on Board Budget 2012-2013.** The Executive Committee participated in a conference call with Gary Bush, Governor's agency budget analyst, and reviewed revenue generating items to assist in replacing the \$100,000 removed from the cash fund as indicated in agenda item 3C. The Executive Committee recommended fee increases for firms, offices, and reciprocal certificates. The Board stressed that fees have been reduced over the last several years to lower the cash fund.

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- C. **Recognition of Member Titus.** Chair Skiles and the Board thanked Board member Titus for his eight years of service to the public and the Board.

*RESOLUTION*

*WHEREAS, Jim R. Titus, served as a Member of the Nebraska State Board of Public Accountancy from 2002 to 2010; and*

*WHEREAS, Jim R. Titus, during his term as Member of the Board, provided legal expertise, guided, and directed the activities of the State Board as:*

<i>2002-2003</i>	<i>Member of the Education and Examination Committee</i>
<i>2003-2004</i>	<i>Chair of the Licensing Committee</i>
	<i>Member of the Education and Examination Committee</i>
<i>2004-2005</i>	<i>Vice Chair of the Board</i>
	<i>Chair of the Licensing Committee</i>
	<i>Member of the Exam and Education Committee</i>
<i>2005-2006</i>	<i>Vice Chair of the Board</i>
	<i>Chair of the Licensing Committee</i>
	<i>Member of the Legislative Committee</i>
<i>2006-2007</i>	<i>Chair of the Board</i>
	<i>Chair of the Legislative Committee</i>
	<i>Member of the Licensing Committee</i>
<i>2007-2008</i>	<i>Chair of the Board</i>
	<i>Chair of the Legislative Committee</i>
	<i>Member of the Licensing Committee</i>
<i>2008-2009</i>	<i>Chair of the Board</i>
	<i>Chair of the Legislative Committee</i>
	<i>Member of the Licensing Committee</i>
<i>2009-2010</i>	<i>Chair of the Legislative Committee</i>
	<i>Member of the Licensing Committee</i>

*THEREFORE, THE MEMBERS OF THE NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY gratefully record their recognition of service of Jim R. Titus by adopting the following Resolution:*

*BE IT RESOLVED, that the Members of the Nebraska State Board of Public Accountancy extend their sincere appreciation to Jim R. Titus for his service as a Member of the Nebraska State Board of Public Accountancy.*

*BE IT FURTHER RESOLVED, that a copy of this Resolution be incorporated into the minutes of the Board, and further that a copy of this Resolution be presented to him.*

Adopted this 16th day of September 2010

*by the Nebraska State Board of Public Accountancy*

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*Doug Skiles, Chair*

*Nebraska State Board of Public Accountancy*

Moved by Obrist, seconded by King Wu, to approve the resolution. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, and Zacharia voted aye. Member Titus abstained. Member Rieker was absent. Motion #6 carried.

- D. **2010-2011 Committee Assignments.** Chair Skiles noted that the Committees were working well and there were very few changes from 2009. Member Rieker will move to Legislative Committee to replace Member Titus. The new Board member will be assigned to E & E and Licensing Committees.

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**E. Set 2011 Board Meeting Dates:**

Jan. 6-7, March 18, May 19-20, July 14-15, Sept. 22-23, Nov. 17-18.

**F. Review Board Calendar.** There were no changes to the calendar.

**G. Resolution for Joe Cote.** In recognition of Joe Cote's assistance to the Board upon his retirement from the National Association of State Boards of Accountancy (NASBA):

*RESOLUTION*

*WHEREAS, Joe Cote, Certified Public Accountant, served as Executive Vice President and Chief Operating Officer of the National Association of State Boards of Accountancy (NASBA).*

*WHEREAS, Joe Cote, served as a cheerful, accommodating advocate, advisor, mentor, and resource provider to the Nebraska State Board of Public Accountancy in his capacity with NASBA.*

*THEREFORE, THE MEMBERS OF THE NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY gratefully record their recognition of service of Joe Cote by adopting the following Resolution:*

*BE IT RESOLVED, that the Members of the Nebraska State Board of Public Accountancy extend their sincere appreciation to Joe Cote for his service to the Nebraska State Board of Public Accountancy, NASBA, and the entire accounting profession.*

*BE IT FURTHER RESOLVED, that a copy of this Resolution be incorporated into the minutes of the Board, and further that a copy of this Resolution be presented to him.*

Adopted this 16th day of September 2010

*by the Nebraska State Board of Public Accountancy*

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*Douglas A. Skiles, CPA, Chair  
Nebraska State Board of Public Accountancy*

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*Daniel R. Sweetwood, Executive Director,  
Nebraska State Board of Public Accountancy*

Moved by King Wu, seconded by Obrist, to approve the resolution. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #7 carried.

**H. Report on To Do List.** There were items on the To Do list at this time.

**Closed Session**

**Closed Session.** Moved by King Wu, seconded by Fuhrman, that the Board go into closed session at 10:22 a.m., on Thursday, September 16, 2010 for the purpose of updating the Board about current open enforcement cases, personnel matters, and to discuss disciplinary matters. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #8 carried. Chair Skiles restated that the purpose for the closed session was to update the Board about current open enforcement cases, personnel matters, and to discuss disciplinary matters.

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**Return to Open Session.** Moved by Obrist, seconded by Fuhrman, that the Board return to open session at 10:48 a.m., on Thursday, September 16, 2010. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #9 carried.

**5. Report of Enforcement of Professional Conduct Committee**

**A. Open Case/LMCO Update.** Committee Chair Zacharia reviewed the open cases.

**B. Recommended Closure of Enforcement Cases.**

**#09-17.** The case involved complaint from an individual regarding the type of accounting method used by a CPA firm in calculating financial statements for a homeowners association. The Committee concluded the methods were appropriate.

**#09-18.** The complaint involved a business owner who contracted with a CPA to complete tax returns. Dispute arose over possession of records and solicitation of former clients. The Committee concluded the matter was a civil dispute involving a contractual relationship and best handled through the courts.

**#10-04.** Complaint filed against a CPA regarding a mistake on a tax return. Based on the nature of the mistake and the CPA being forthright and taking responsibility, the Board concluded the matter should be closed.

On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #10 carried.

**6. Report of Continuing Professional Education (CPE) Committee**

**A. Report of the Committee.** Committee Chair Zacharia gave the report. The Committee reviewed a total of 99 courses from July 8, 2010 to September 3, 2010 with 96 approved and 3 denied. They reviewed 2 reinstatement applications and referred one to the Licensing Committee for approval.

**B. Review of Revised CPE Guidelines.** The Committee offered proposed revisions to the CPE Guidelines, effective January 1, 2011, based on amendments to the Board rules within Chapter 8. The Board noted the policy change that there is no grace period following the January 31 deadline for reporting CPE. Previously, CPE reports filed with Board after January 31 would not require a Stipulation and Consent Order, including a \$100 administrative fee, until after February 28. Motion out of Committee to approve the CPE Guidelines with suggested adjustments, effective January 1, 2011. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion # 12 carried.

**C. Ratification/Denial of Staff Program Qualification Evaluations.** Motion out of Committee to recommend Board approval of 96 courses and deny 3 courses reviewed from July 8, 2010 to September 3, 2010. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #11 carried.

**D. Ratification of CPE Sponsor.** There were no sponsor applications at this time.

**E. Report on To Do list.** The To Dos are listed in the Committee Report.

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**7. Report of Education & Exam (E&E) Committee**

- A. Report of the Committee.** Committee Chair King Wu gave the report. The Committee reviewed three education issues. Friday, Oct. 15, 2010 is the date for the EAC annual meeting with Craig Mills, Vice President of AICPA Exams, to discuss the CBT-e. NASBA /CPAES will send a representative to answer exam process questions. The meeting will be held at Mammel Hall, UN-Omaha campus. All educators were invited to attend and bring students. Committee members were provided the AICPA Board of Examiners (BOE) response letter to the Colorado Board, the letter from the New York Board to the BOE and a useful handout regarding the CBT-e exam changes for Jan.1, 2011.
- B. Approval of CPA Exam Scores.** No exam scores were received.
- C. Report on To Do List.** There was no report at this time.

**8. Report of the Legislative Committee**

- A. Report on Legislation: Report on Title 288 Rule Change Process. Public Hearing for Title 288 Rules Chapter 3 and 4 with revisions.** Chair Skiles acted as hearing officer and opened the hearing at 10:00 am. Board members King Wu and Titus noted two minor typographical errors. ED Sweetwood was the only person present to comment. He overviewed the proposed changes to the regulations that had been indicated earlier by the Attorney General's Office. The hearing concluded at 10:15 am. Moved by Obrist, seconded by Titus, to approve Title 288 Rules Chapters 3 & 4 as revised and forward to the Attorney General's office for approval. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #13 carried.
- B. Public Accountancy Act/Title 288 Chapters 1, 5-11 Approved.** The Board office received notice that the Rules Chapters 1, 5-11 had been approved by the Attorney General's office and Governor's office. The new Title 288 rules are in effect and copies were made available to Board members or are also on the Board's website: [www.nbpa.ne.gov](http://www.nbpa.ne.gov).
- C. Report on To Do List.** There was no report at this time.

**9. Report of Quality Enhancement Program (QEP) Committee**

- A. Report of the Committee.** Committee Chair Fuhrman reported that the QEP Committee met August 9, 2010 to review 2009 reports. She reported a significant increase in type 3 (16) and 4 (17) in 2009 reports. Letters were sent to the firms for their response and the Committee meets in October to review responses. The Task Force to revamp QEP has met on two occasions and reported back to the Committee. Chair Fuhrman reported the Task Force will recommend changes to the program. She

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indicated future discussions will be held with those responsible for governmental audits. The next meeting for the Task Force has not been set.

- B. Report on To Do List.** There was no report at this time.

**10. Report of the Licensing Committee**

- A. Report of the Committee.** Chair Obrist gave the report. The Committee discussed a proposal by a business group represented by ConAgra to revise the public accounting experience requirements to allow industry or academia experience. The group, after further research, proposes a presentation to the Board to begin the dialogue at the November meeting. The Committee discussed the recency of the public accounting experience. Several initial permit applicants used experience from 20+ years ago. The Committee reviewed the list of active permit holders who have not renewed since 2007. Motion out of Committee to recommend the Board file a complaint and notice of hearing to revoke the certificate of active permit non-renewal's since 2007 per PAA 1-137(9), after a letter has been sent with options such as surrender. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #15 carried. The Committee reviewed the list of 537 inactive registrants who have not renewed between 2000 and 2007. Board staff will work with the Society to attempt to contact as many as possible. Motion out of Committee to recommend the Board staff send a letter to those listed with options such as return to inactive status, surrender, or inactive-retired status or their certificates would be subject to revocation. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #16 carried.
- B. Ratification of initial permits to practice issued, certificates issued, firm permits.** Motion out of Committee to approve the initial permits to practice, certificates, and firm permits, issued between July 15, 2010 and September 15, 2010. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #17 carried.
- C. Reinstatements to Active Permits, Inactive Retired Affidavits, Surrendered Certificates.** Motion out of Committee to approve the Reinstatements, Inactive Retired Affidavits, Surrendered Certificates received between July 15 and September 15, 2010.

Reinstatements:	Ross Bruening	Omaha NE
Inactive - Retired affidavits:	Donald Kemp	Urbandale IA
	Niels McDermott	Grand Island NE
	David McKee	Lincoln NE
	Jean Mueller-Yanaga	Kimball NE
	Terrance Rehn	Omaha NE
Surrendered Certificates:	DeVon Bangerter, Jr.	So. St. Paul MN
	Brian Bentz	Keller TX
	Kelli Blum	Berkeley CA



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Eric Brodahl	Waterloo IA
David Christens	Clarendon Hills IL
Lawrence Cumpston	St. Paul MN
Jacob Folks	Kansas City MO
Ashley Folks	Watertown SD
Jennifer Hafemann	Chicago IL
Abbey Helmetag	LaGrange, IL
Kathleen McNamara	Orlando FL
Ian Nelson	Chicago IL
Sonja Theisen	Sioux Falls SD

On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #18 carried.

- D. Public Hearing to return William Brent Leacox certificate to good standing.** See Public Comment period.
- E. Public Hearing to return Kevin J. Wagoner certificate to good standing.** See Public Comment period.
- F. Public Hearing requested for late permit renewal by Kelly Gall.** Moved by Fuhrman, seconded by King Wu, to deny Kelly Gall's request for waiver of Stipulation & Consent Order with administrative fee. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Zacharia, and Titus voted aye. Member Obrist voted nay. Member Rieker was absent. Motion #14 carried.
- G. Report on To Do List.** There was no report at this time.

**11. Report of Executive Director**

- A. Report on Nebraska Society Leadership Meeting, Aug. 27, 2010.** ED Sweetwood reported that he presented a Board update at the Society Leadership meeting, and that cooperation with the Society continues.
- B. NASBA Board of Directors/Executive Directors Committee.** ED Sweetwood indicated he will chair the Executive Directors Meeting and the ALD meeting at the upcoming NASBA Annual Meeting. He will also be a presenter at the meeting regarding the ALD.
- C. Staffing and Office Issues: DAS Building Division Update.** Board offices will be moving in 2012 or 2013 to the Assurity Building, across from the Capitol building. The DAS/ Building Division ordered the move after the state purchased the building. Lower lease costs are anticipated. DAS indicates the Board will have the option to keep the same square footage as currently held in the Board office.
- D. Report on To Do List.** There was no report at this time.

**12. New Business**

- A. National Association of State Boards of Accountancy (NASBA) Items.**

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**1. NASBA: ALD and Committee Updates.** Member Titus reported on the Legal Committee's recommendation of CRI training for investigatory processes.

**2. NASBA Focus Questions:** The Board requested ED Sweetwood complete and deliver the response.

**B. Other Miscellaneous Items: FYI articles.** Various articles were noted related to the CPA profession as provided by staff.

**13. Adjournment**

Moved by Obrist, seconded by Zacharia, to adjourn the meeting at 2:42 pm on Thursday, September 16, 2010. On a roll call vote, Members Skiles, Wassinger, Fuhrman, King Wu, Obrist, Zacharia, and Titus voted aye. Member Rieker was absent. Motion #19 carried.

Respectfully submitted by,

Anne K. Fuhrman

Board Secretary