

**OKLAHOMA ACCOUNTANCY BOARD****MINUTES OF REGULAR MEETING**

December 13, 2013

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 13, 2013, at the OAB Board Room, 201 N.W. 63<sup>rd</sup> Street, Suite 210, Oklahoma City, OK 73116. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

Vicky Petete, CPA, Chair  
Mike Sanner, CPA, Vice Chair  
Barbara Ley, CPA, Secretary  
Jay Engelbach, CPA, Member  
David Greenwell, CPA, Member  
Jody Manning, Member  
Karen Cunningham, Member

Board staff present at the meeting: Randy Ross, Executive Director; LaLisa Semrad, Enforcement Coordinator and Rebekah Flanagan, Administrative Assistant . Assistant Attorney General John Crittenden was also present.

**Agenda Item #1a – Call To Order:** At approximately 9:36 a.m. Chair Petete called the meeting to order.

**Agenda Item #1b – Declaration of Quorum:** Chair Petete declared a quorum.

**Agenda Item #1c – Announcement of Legal Meeting Notice:** Executive Director Ross confirmed the notice of the meeting was filed with the Secretary of State and the agenda for the meeting was properly posted in compliance with the Open Meeting Act.

**Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Were Unavoidable Pursuant to Title 59, Section 15.3(B)(5):** There were no absences.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present for the appropriate time: Daryl Hill, representing the Oklahoma Society of Certified Public Accountants (OSCPA); and Dean Taylor, representing the Oklahoma Society of Accountants (OSA).

**Agenda Item #3 – Public Comment Period:** Executive Director Ross advised the Board that he had not received any requests for public comment.

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained four items for the OAB's consideration; (1) Approve the Minutes of the November 15, 2013, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2014, for the month ended November 30, 2013; (3) Take official notice of the

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experience verification applications which have been approved by the Executive Director; (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

Motion by Sanner to approve the Consent Agenda. Second by Greenwell.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete, Sanner and Manning.

**Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee:**

**ADMINISTRATIVE CONSENT ORDERS:**

**Case No. 2004 – Sartain, Fischbein & Co., CPA Firm**

This case was opened as a result of a referral by the Licensing Coordinator that Respondent firm employed a CPA who practiced without a permit for approximately four months. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$201.11, which must be paid within 30 days from the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**OAB Records Summary**

Peer Review Status: In compliance.

**Case No. 2007 – Tiffany Powell Day, CPA**

This case was opened as a result of a referral by the Licensing Coordinator that Respondent practiced without a permit for approximately four months. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$201.11, which must be paid within 30 days from the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 44 hours for 2010 (includes 4 hours ethics); 44 hours for 2011 (includes 4 hours ethics) and 48 hours for 2012 (includes 8 hours ethics).

Peer Review Status: N/A.

### **Case No. 2008 –BKD, LLP, CPA Firm**

This case was opened as a result of a referral by the Licensing Coordinator that Respondent firm employed a CPA who practiced without a permit for approximately a month. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$201.11, which must be paid within 30 days from the effective date of this Order. In addition, due to multiple violations of this type, the firm must provide the Board with a written plan of corrective action to avoid future violations. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

### **OAB Records Summary**

Peer Review Status: In compliance.

### **Case No. 2009 – Mark Pressley McCord, Revoked CPA**

Respondent informed staff that Respondent is unable to pay the fines assessed by a previous order and wishes to agree to the revocation of Respondent's certificate. Respondent's certificate was revoked for failure to register on December 1, 2013. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", and Respondent is assessed costs and attorney fees in the amount of \$1,276.90, which includes the costs from the previous case, which must be paid within thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken within ninety (90) days prior to applying for reinstatement. In addition, all fines, costs and attorney fees must be paid prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

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### **OAB Records Summary**

CPE Status: Registrant is not in compliance. Registrant claimed the CPE exemptions for 2009, 2010, and 2011 while ineligible and has not completed required CPE for years 2009, 2010, and 2011.

Peer Review Status: N/A

Motion by Sanner to approve the Administrative Consent Orders in the following Case Nos: 2004, 2007, 2008 and 2009. Second by Cunningham.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete, Sanner and Manning.

### **FILES TO CLOSE:**

#### **File 2058 – CPA Firm**

This file was opened as a result of a referral from the PROC that the firm received two consecutive substandard peer reviews. The Enforcement Committee reviewed the file and believes the pre-issuance reviews required from the firm by the OSCP to be adequate; therefore, the Enforcement Committee recommends that the file be closed.

Motion by Sanner to close File No. 2058. Second by Cunningham.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete, Sanner and Manning.

**Agenda Item #6 – Discussion and possible action on National Association of State Boards of Accountancy Regional Director’s Focus Questions:** The Board reviewed the answers to the NASBA Focus Questions. Brief discussion took place among the Board and few changes were made.

Motion by Cunningham to approve the NASBA Regional Director’s Focus Questions with the discussed changes. Second by Ley.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete, Sanner and Manning.

**Agenda Item #7 – Discussion and possible action on report from the Rules Promulgation and Legislative Committee:** The OAB held a public hearing on November 21, 2013 for the proposed Rule changes. There were no attendees or comments from the public.

The OAB received a letter from the American Institute of Certified Public Accountants (AICPA) regarding the proposed Rules. There were comments and suggestions for the

Rules within the AICPA's letter (**APPENDIX II**). Member Engelbach indicated that most of the AICPA's suggestions could be incorporated into the rule changes.

Discussion took place among the Board regarding the requirements for proposed Rule changes.

Motion by Engelbach to adopt proposed rules incorporating the suggested changes by the AICPA, except the section on approved peer review sponsoring organization programs and peer review standards. Second by Cunningham.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete, Sanner and Manning.

**Agenda Item #8 – Discussion and possible action on request from Deven Williams, CPA 14590-Revoked, to reinstate his CPA Certificate:** The Board discussed the letter sent by Mr. William's requesting that he be able to forgo the Reinstatement process. His Certificate was revoked due to non-compliance with the birth month registration requirement.

A lengthy discussion took place among the Board. There were several issues that concerned them regarding Mr. William's job duties and CPE exemption as described in his letter. Member Sanner suggested that Executive Director Ross respond to Mr. Williams by letter inquiring about the benefits that his CPA designation offer him in his current position, his job duties for the FBI and whether he qualified for the CPE exemption he had been taking. Member Sanner also requested that the letter inform Mr. Williams that he is entitled to apply for Reinstatement upon the Board receiving a response to the above questions.

Motion by Sanner that the OAB send a letter response to Mr. Williams informing him that he is entitled to apply for reinstatement, as well as referencing his comment about the benefits that being a CPA offers him in his current position, how he uses his CPA designation and what his job responsibilities are. The letter is to also include inquiry into why he feels he is entitled to CPE exemption. Second by Manning.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete, Sanner and Manning.

**Agenda Item #9 – Discussion and possible action on American Institute of Certified Public Accountant's Accounting and Review Services Committee and Exposure Draft: [Item deferred to future Board Meeting]**

Note: Chair Petete called for a break at approximately 10:36 a.m. and reconvened at 10:49 a.m.

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**Agenda Item #10 – Discussion and possible action on the American Institute of Certified Public Accountants Uniform Accountancy Act Exposure Draft on Firm Mobility and new definition of attest:** Discussion took place among the Board regarding the prepared response to the AICPA in reference to the OAB stance on Firm Mobility. The Board is concerned with substantial equivalency of peer review processes versus Quality Assurance programs and the implementation of procedures to monitor the variances between states. Other concerns the Board expressed pertained to a repository of information on all states for compliance issues.

Motion by Sanner that the Board approve the letter to the AICPA in response to the inquiry on Firm Mobility. Second Greenwell.

Affirmative Votes: Cunningham, Engelbach, Ley, Greenwell, Petete, Sanner and Manning.

**Agenda Item #11 – New Business:** No new business.

**Agenda Item #12 – Executive Director’s Report:** Executive Director Ross reported the following:

#### **Updates**

- Work on rules and statute updates continue. HB 2055 places all rules into an omnibus bill in May.
- We are completing our task of imaging the 2008, 2009, and 2010 registration forms.
- Feedback from the November ceremony is very positive.
- As reported, Sharon Well’s brother passed away Thanksgiving Day.

**Expenditures made by the Executive Director between \$2,500 and \$5,000 since the preceding Board meeting:**

- Randy Ross; NASBA trip - \$4,233.35
- State Auditor and Inspector; Auditing services for Oct 2013 - \$3,901.00
- Vicky Petete; NASBA trip - \$3,818.92
- Mike Sanner; NASBA trip - \$3,944.47
- BEP One; Dec 2013 rent - \$4,392.00

**Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:**

N/A

**Agenda Item #13 – Chair’s Announcements:**

**Agenda Item #13b – Announce date and time of the next meeting:** It was noted that the next meeting is scheduled to be held on Friday, February 7, 2014, at the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> Street; Suite 210, Oklahoma City, OK 73116.

**Agenda Item #14 – Adjourn:** There being no further business to come before the Board, Chair Petete entertained a motion to adjourn.

Motion by Cunningham to adjourn the meeting. Second by Ley.

Affirmative Votes: Sanner, Cunningham, Engelbach, Ley, Greenwell, Petete and Manning.

The meeting was adjourned at approximately 11:20 a.m.

\_\_\_\_\_  
Vicky Petete, Chair

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
Barbara Ley, Secretary

\_\_\_\_\_  
Date

**APPENDIX I**

**Actions Approved by the Executive Director  
as of December 9, 2013**

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Kaitlin Sharpe (Michigan)

**APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

Cynthia Robin Baldwin  
Karah L. Franklin  
Brett R. Jensen  
Julie Ann Jividen  
David Warren Lee  
Joseph Nicholas Rodano  
Hayden Roy Seay  
Micah Israel Spencer  
Matthew Ryan Taylor

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Shawn R. Barbour (Colorado)  
Nicklaus Philip Freyaldenhoven (Arkansas)  
Corey Edward Moore (Louisiana)

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

Emerick & Company, P.C. (Missouri)  
Joe Bob Smith CPA, PC  
Malvin, Riggins & Company, P.C. (Virginia)

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY  
COMPANIES:**

Harrison Henderson, PLLC  
Schmitz & Lucenta, PLLC  
Zalonka CPA, PLLC

**CERTIFICATES SURRENDERED BY REGISTRANTS:**

**CPAs:**



**No Longer Practicing in Oklahoma:**

H. Lorine Jen	4866	Issued July 27, 1979
Thomas Leonard	10454	Issued July 27, 1989

**Retired:**

Gary Armstrong	3591	Issued January 27, 1976
Stephen Deal	3768	Issued July 19, 1976
Laura Grooms	7275	Issued January 26, 1984
Kari Hayes	14085	Issued February 2, 1998
Deadre Jones	14696	Issued January 31, 2000
Cody Larsen	9985	Issued July 28, 1988
Beverly Morgan	7347	Issued January 26, 1984
Eleanor Pettitt	6993	Issued July 28, 1983
Henry Raines	5771	Issued July 27, 1981

**DECEASED REGISTRANTS:****CPAs:**

Michael Blackburn	3750	Issued July 19, 1976
Nile Farnsworth	4384	Issued March 6, 1978

**INACTIVE FIRMS:****CPA Corporations:**

Zalonka CPA, Inc.

**CPA Limited Liability Companies:**

Mary Jo McCaghren, CPA, PLLC

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**INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:**

**CPAs:**

<b>CertNo.</b>	<b>Name</b>	<b>Revocation Date</b>
5304	Mark Pressley McCord	Dec 1, 2013
5737	Kurt Alan Lauterbach	Dec 1, 2013
6994	Julia Marie Phillips	Dec 1, 2013
7514	Doris Kathleen Andrews	Dec 1, 2013
7998	Ross A. 'Ike' McNutt	Dec 1, 2013
11829	Thomas McElvey	Dec 1, 2013
12867	Vickie Lynn Beyer	Dec 1, 2013
13206	Paul Bryan Vaughn	Dec 1, 2013
14449	Steven Pl. Hoffer	Dec 1, 2013
16611	Melissa J. Johnson	Dec 1, 2013
16835	Chad Courtney	Dec 1, 2013

**APPLICATIONS APPROVED:** The OAB took official notice of the following experience verification applications which have been approved by the Executive Director:

Jennifer J. Coker  
David M. Lawrence  
Saunya D. Moore  
Caleb Shough  
Kristin R. Aylett  
Cynthia R. Baldwin  
Grant B. Primm  
Samantha Primm  
Joseph N. Rodano

## APPENDIX II

### The AICPA's purposed changes to the Peer Review Rules:

#### SUBCHAPTER 33. PEER REVIEW

##### 10:15-33-2 Special Definitions

"**Deficiency**" in a system review means one or more findings that the peer reviewer has concluded that due to the nature, causes, pattern, or pervasiveness, including the relative importance of the finding to the reviewed firm's system of quality control taken as a whole, could create a situation in which the firm would not have reasonable assurance of performing and/or reporting in conformity with applicable professional standards in one or more important respects. It is not a significant deficiency if the peer reviewer has concluded that except for the deficiency or deficiencies, the reviewed firm has reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

"Deficiency" in an engagement review is one or more findings that the review captain concludes are material to the understanding of the financial statements or information and/or related accountant's reports or that represent omission of a critical procedure, including documentation, required by applicable professional standards. When the review captain concludes that deficiencies are not evident on all of the engagements submitted for review, or when the exact same deficiency occurs on each of the engagements submitted for review and there are no other deficiencies, such deficiencies are communicated in a report with a peer review rating of *pass with deficiencies*.

"Engagement Review" means a peer review where the peer reviewer evaluates and reports on whether engagements submitted for review by the practice unit are performed and reported on in conformity with applicable professional standards in all material respects.

"Fail" on a system review (audit is highest level of service) means significant deficiencies have been identified and the firm's system of quality control is not suitably designed to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects or the firm has not complied with its system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. ~~there are significant deficiencies in the design of the firm's system of quality control, pervasive instances of noncompliance with the system as a whole, or both, resulting in several material failures to adhere to professional standards on engagements.~~ Fail on an engagement review means the engagements submitted for review were not performed and/or reported in conformity with applicable professional standards in all material respects. A fail report with deficiencies related specifically to compilations would not be considered deficient for the purposes pursuant to these rules.

"Pass" on a system review means the reviewed firm's system of quality control has been designed for the accounting and auditing practice has been suitably designed and

complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. ~~to meet the requirements of the quality control standards for an accounting and auditing practice and the system was being complied with during the peer review year to provide the firm with reasonable assurance of complying with professional standards in all material respects.~~ Pass on an engagement review means nothing came to the reviewer's attention that the engagements submitted for review were not performed and reported in conformity with applicable professional standards in all material respects.

"Pass with deficiencies" on a system review means the design of the firm's system of quality control for the accounting and auditing practice has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects with the exception of a certain deficiency or deficiencies that are described in the report. ~~created a condition in which the firm did not have reasonable assurance of complying with professional standards or that the firm's degree of compliance with its quality control policies and procedures did not provide it with reasonable assurance of complying with professional standards in all material respects with the exception of a certain deficiency or deficiencies that are described in the report. A pass with deficiencies report issued due to scope limitations specifically related to compilations would not be considered deficient for the purposes pursuant to these rules. Pass with deficiencies on an engagement review means that nothing came to the attention of the reviewer that caused him/her to believe on the engagements submitted for review were not performed and reported on in conformity with applicable professional standards in all material respects except for the deficiencies that are described in the report. ~~that the firm did not comply with professional standards except for the deficiencies that are described in the report. A pass with deficiencies report with deficiencies related specifically to compilations would not be considered deficient for the purposes pursuant to these rules.~~~~

"Peer Review program" means a board-approved study, appraisal, or review of one or more aspects of the attest or compilation work of a permittee or licensee of a registered firm in the practice of public accounting, by a person or persons who hold licenses in this or another jurisdiction and who are not affiliated with the person or firm being reviewed. ~~the peer review conducted under the peer review program.~~

**"Significant deficiency" in a system review** means one or more deficiencies that the peer reviewer has concluded results from a condition in the reviewed firm's system of quality control or compliance with it such that the reviewed firm's system of quality control taken as a whole does not provide the reviewed firm with reasonable assurance of performing and/or reporting in conformity with applicable professional standards in all material respects.

"Significant deficiency" in an engagement review means the review captain concludes that all engagements submitted for review were not performed and/or reported on in conformity with applicable professional standards in all material respects. The exception is when more than one engagement has been submitted for review, the exact same deficiency occurs on each of those engagements, and there are no other

deficiencies, which ordinarily would result in a report with a peer review rating of *pass with deficiencies*

**“Sponsoring organization”** means a Board-approved professional society, or other organization responsible for the facilitation and administration of peer reviews through use of its peer review program and peer review standards. ~~means an individual or entity that meets the standards specified by the Board for administering the peer review.~~ The Board shall periodically publish a list of sponsoring organizations, which have been approved by the Board.

**“System Review”** A peer review intended to provide the peer reviewer with a reasonable basis for expressing an opinion on whether, during the year under review: a) the reviewed practice unit’s system of quality control for its accounting and auditing practice has been designed in accordance with quality control standards and b) the reviewed practice unit’s quality control policies and procedures were being complied with to provide the practice unit with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

### **10:15-33-XX Approved Peer Review Sponsoring Organizations, Programs and Peer Review Standards**

(1) The Board shall approve peer review Sponsoring Organizations, program(s) and standards.

(2) The Board adopts the American Institute of Certified Public Accountants (AICPA) as an approved Sponsoring Organization and its peer review program and the Oklahoma Society of CPAs (OSCPA) or its successor and other peer review programs administered by entities fully involved in the administration of the AICPA Peer Review Program. These organizations are not required to submit an application for approval to the Board. The Board may approve other peer review Sponsoring Organizations and programs.

(3) Any Board approved peer review program and any peer reviewer performing a peer review under this section shall utilize standards for performing and reporting on peer reviews by a recognized national accountancy organization whose standards are generally accepted by other regulatory authorities in the United States and are acceptable to the Board, including but not limited to the AICPA Standards for Performing and Reporting on Peer Reviews.

(4) The Board may terminate its approval of a Sponsoring Organization for cause following notice and opportunity for hearing. For purposes of this paragraph, “cause” includes but is not limited to failure to maintain an ongoing compliance with the requirements of this chapter.

(5) For an organization, not specifically identified in these Rules as Board-approved, to receive Board approval for its peer review program and standards, the organization must submit evidence to the satisfaction of the Board that the overall program and standards are at least equivalent to those of the AICPA Peer Review Program. At a minimum, the evidence shall include the standards,

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procedures, guidelines, oversight process, training materials and related documents used to administer, perform, and accept peer reviews. The Board has the authority to request any other documents/information from an organization about its peer review program in determining whether to grant approval.

(6) For practice units required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB), the Board approves the PCAOB's inspection process for reviewing practices subject to its authority (which are not included in the scope of peer review programs). Firms receiving inspections under the PCAOB are also required to meet the peer review requirements under a Board-approved peer review program that covers the portion of the practice unit's practice not subject to the PCAOB inspection process, should the firm ~~it~~ have such a practice.

#### **10:15-33-5. Effect of consecutive deficient reports**

(c). Peer reviews for a firm, including a succeeding firm, which receives two (2) consecutive pass with deficiencies reports and/or one (1) fail report, may be required by the Board or its designee to have an accelerated peer review. The year- end and due date of such ~~that~~ peer review is to be determined by the board giving after due consideration of the time required for the firm to implement remedial actions  
~~remediation. within eighteen (18) months from the year end of the firm's last peer review.~~

#### **10:15-33-7. Peer review oversight committee**

(e) The Peer Review Oversight Committee may:

~~(2) necessary in reviewing reports on peer reviews, prescribe actions designed to assure~~ Review remedial and correction actions prescribed that address  
~~correction of the deficiencies in the reviewed firm's system of quality control policies and procedures~~ or engagements reviewed. ~~and provide such results to the Board;~~

~~(23)~~ Monitor the prescribed remedial and corrective actions to determine compliance by the reviewed firm;

~~(31)~~ Establish and perform procedures for ensuring that reviews are performed and reported on in accordance with the AICPA Standards for Performing and Reporting on Peer Reviews or other standards as approved by the Board and the rules promulgated herein by the Board;

(4) Establish a report acceptance process, which facilitates the exchange of viewpoints among committee members and sponsoring organization; and

(5) Communicate to the ~~governing body of the sponsoring organization b~~ Board on a recurring basis:

- (A) Problems experienced by the enrolled registrants in their systems of quality control as noted in the peer reviews conducted by the sponsoring organization;
- (B) Problems experienced in the implementation of the peer review program;
- and
- (C) A summary of the historical results of the peer review program.

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