

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY
MINUTES
August 12, 2016

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on August 12, 2016, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

David L. Miller, Chair
Angela L. Pannell, Vice Chair
Mark P. Peach, Secretary
Willie B. Sims, Jr.
Jim E. Burkes

Board Member Absent

Rick Elam

Board Staff Present

Ransom C. Jones, Executive Director
Andy Wright, Associate Director - Investigations

Legal Counsel Present

Onetta Whitley, Deputy Attorney General
Bridgett Wiggins, Special Assistant Attorney General, Hearing Officer

Others Present

Josh Norris – MSCPA Representative
Court Reporter

I. General

1. The Board opened the meeting with an invocation from Willie Sims.
2. The Board members discussed the Governor's appointment to the Board for the 2nd Congressional District. The Board noted that the Governor had not appointed a replacement yet.
3. The Board members unanimously approved the minutes from the June 3, 2016 meeting.
4. The Board discussed the Mississippi Department of History and Archives request for MSBPA's old minute books (1920 to 2006). The Board unanimously approved the request.
5. The Board members signed the CPA certificates of licensure from the June 2016 meeting.

I. General (Continued)

6. The Board reviewed tentative meeting/activity dates for 2016:
- | | |
|------------------|-----------------------------------|
| September 16 | 8:30 a.m. Board Meeting |
| Oct. 30 – Nov. 2 | NASBA Annual Meeting – Austin, TX |
| November 18 | 10:00 a.m. Board Meeting |
| November 19 | New CPA Ceremony |
| December 9 | 8:30 a.m. Board Meeting |

The Board unanimously approved a motion to authorize travel for the Board members, the Executive Director, and the Associate Director to the NASBA Annual meeting in October, to be held in Austin, Texas.

The Board asked the Executive Director to find a keynote speaker for the November New CPA Ceremony, maybe using the previous list of potential speakers.

7. The Board discussed important regulatory matters discussed and noted by attendees at:
- NASBA Regional Meeting June 2016, and
 - MSCPA Annual Meeting June 2016.

II. National Regulatory Concerns

1. The Board reviewed the NASBA *State Board Report*, June 2016.
2. The Board reviewed the NASBA *State Board Report*, July 2016.
3. The Board reviewed the accountingTODAY web article dated July 26, 2016, titled *The Spirit of Accounting – The AICPA merger ballot outcome: Everybody loses*.
4. The Board reviewed a NASBA comment letter signed by Donny Burkett and Ken Bishop, dated July 14, 2016, addressed to AICPA Professional Ethics Committee on the subject of the PEEC Exposure Draft on Hosting Services.
5. The Board reviewed *Journal of Accountancy* article dated August 4, 2016 titled *What should FASB Work on Next?*

II. National Regulatory Concerns (continued)

6. The Board noted a Memorandum from Bill Felder, CPA, Member of the MSBPA Board Oversight Committee, summarizing his observation of the NASBA CAC PROC conference call in July 2016.
7. The Board noted an Email from Leona Johnson, NASBA ALL Manager and CAC Liaison, Dated July 28, 2016, which discussed attachments related to documents which discussed the subject of the evolution of Peer Review Administration.
8. The Board discussed the minutes from the CAC/PROC conference call July 19, 2016.
9. The Board discussed the AICPA Supplemental discussion paper dated July 18, 2016, seeking input from State Boards of Accountancy, titled: *Proposed Evolution of Peer Review Administration*. (Feedback requested by October 31, 2016).

The Board asked the Executive Director and the Associate Director to draft a Board comment letter and email it to the National Regulatory Committee for review.

III. Administration

1. The Board reviewed the MSBPA Balance Sheets, Funds 3845 and 3850, as of June 30, 2016 (FY2016).
2. The Board reviewed the MSBPA Balance Sheets, Funds 3845 and 3850, as of July 31, 2016. (FY2017)
3. The Board reviewed the FY2016 Budget to Actual Comparison – Fund 3845, for year Ended June 30, 2016.
4. The Board reviewed the FY2016 Budget to Actual Comparison – Fund 3845, for the One Month Period Ended July 31, 2016.
5. The Board reviewed the Final FY2016 Statement of Revenues and Expenditures, Fund 3845 for the year ended June 30, 2016.

III. Administration (Continued)

6. The Board reviewed Statement of Revenues and Expenditures, Fund 3845, for the One Month Period, Ended July 31, 2016.
7. The Board discussed the Clarion Ledger article dated July 23, 2016 titles *Critics: Mississippi's state bureaucracy out of control.*
8. The Board discussed the Mississippi Today article dated August 1, 2016 titled *Taxes, Spending go under the magnifying glass.*
9. The Board discussed the State Legislative Working Committee on State Agency Budgets.
10. The Board unanimously approved a motion to authorize the development of a free online portal on the MSBPA website for use by Board Members to review and download current Board Agendas. The portal will also be used by Board staff to post confidential documents for review by the Licensing, Exam, and CPE committees.
11. The Board reviewed and approved the MSBPA Budget Request for Fiscal Year Ending June 30, 2018, which was filed with the State of Mississippi on the due date of August 1, 2016. The document was also posted to the MSBPA website by Board staff.

IV. CPA Examination, Licensing & Firms

1. The 9:00 A.M. Administrative Hearing - Show Cause - in the matter of application number 20160404000276 (CPA firm permit application). The Firm's owner was present and was invited to explain to the Board the firm's lack of a firm permit in another state and why his firm should be granted a Mississippi firm permit. He said he had an application pending before the Missouri Board of Accountancy. He also explained his belief that Mississippi Accountancy Law and Board Rules would allow issuance of the firm permit. Several Board members asked him questions. In closing, he asked the Board to issue a Mississippi firm permit to his firm.

The Chair then called for a motion to determine if there was sufficient reason to go into a closed Executive Session. Willie Sims made that motion and Angela Pannell seconded it. The Board then voted unanimously to go into Executive Session.

IV. CPA Examination, Licensing & Firms (Continued)

While in Executive Session, a motion was made to hold firm permit application number applicant number 20160404000276 in abeyance until the Missouri Board of Accountancy takes action on the firm’s pending application in that state. The motion was seconded and was then approved unanimously by the members. Willie Sims then made a motion to come out of Executive Session. The motion was seconded by Angela Pannell and was approved unanimously by the members.

The Board came back into open session and announced the actions and votes taken in Executive Session.

The Board then asked the firm owner to notify Board staff when his Missouri application is resolved.

2. The Board considered five special requests by candidates. File numbers 14057 and 13472 requested refunds for exam sections and were denied refunds. File number 14105 and 14126 were approved to sit for the exam. File number 13984 was approved for an NTS extension due to medical reasons.
3. The Board members unanimously approved the listing of 183 candidate applications for the computerized CPA examination (48 initial, 135 reexam) received since the June 2016 meeting.
4. The Board members present unanimously acted upon the applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits as presented herein:

Applications for Original CPA License

File	Name	Number	Action
13573	Bradley Allen Applewhite	7269	Yes
13836	Cory Stephen Bass	7270	Yes
13798	Taylour Davis Blair	7271	Yes
13704	Mary Thuy Bui	7272	Yes
13740	Julia Glenn Bradley	7273	Yes
13790	Adam Ross Carlson	7274	Yes
13535	Randa Lee Craig	7275	Yes
13878	Michael G. Haddon	7276	Yes
13795	Lindsey Blanton Janous	7277	Yes
13825	Bradley G. Littlejohn	7278	Yes
13644	Lee Brielle Pepper	7279	Yes
12988	William Harrison Russell	7280	Yes
13282	Jeffrey Scott Swafford	7281	Yes

IV. CPA Examination, Licensing & Firms (Continued)

4. Applications (continued)

Applications for Reciprocal CPA License

File	Name	Number	Action
14073	Gretchen Kinney Archer		Defer
14117	Richard Grady Aultman	R7282	Yes
14124	Nathan R. Berglund	R7283	Yes
14102	Matthew Graham Metcalf	R7284	Yes
14084	Kelly Ledet Orozco	R7285	Yes
14061	Ryan A. Seay	R7286	Yes
14063	Michael Duane Watkins	R7287	Yes

Applications for Reinstatement of CPA License

File	Name	Number	Action
08900	Christopher Michael Adair	5002	Yes
08351	D. Stevens Dearman	4821	Yes
11698	Jennifer Johnston Heafner	5829	Yes
07275	Pamela Wendy Henderson	4009	Yes
06798	Leisa L. Marshall	3793	Yes
09598	Stacy L. Orman	5395	Yes
07633	William David Ross	4379	Yes
08471	Sopin Tunhikorn	4799	Yes

Applications for CPA Firm Permit to Practice

Name	City, State	Number	Action
Gretchen K. Archer, CPA	Ocean Springs, MS		Defer
Baker Tilly Virchow Krause, LLP	Chicago, IL	7261	Yes
B. Dwayne Braswell, CPA	Birmingham, AL	7262	Yes
David Culpepper, CPA	Brandon, MS	7263	Yes
Eide Bailly LLP	Boise, ID	7264	Yes
Holly Fowler, CPA	Wesson, MS	7265	Yes
Oread Partners, LLC	Olathe, KS	7266	Yes
Kayla Rainey, CPA	Hattiesburg, MS	7267	Yes
Na'Son White CPA	Madison, MS	7268	Yes

IV. CPA Examination, Licensing & Firms (Continued)

4. Applications (continued)

Amendments to Registered Firms

Number	Name	City, State	Change
7052	Brown CPA, PLLC	Madison, MS	Address Change
F0823	Hutto & Carter, PA	Pensacola, FL	Merged with Warren Averett
7085	Kerby and Company PLLC	Columbus, MS	Name Changed from Michael Kerby Jr, CPA
F0608	Prince CPA Firm PLLC	Magee, MS	Name Changed from Charles Robert Prince, CPA

5. The Board noted a list of available Prometric Testing Centers in Mississippi.
6. The Board reviewed a letter from NASBA detailing the new schedule of CPA Examination testing fees effective January 21, 2017.
7. The Board members took the following actions related to requests for amendments to the 2016 CPE compliance requirements and granted extensions to the following: **Exhibit 1**
8. The Board members took the following actions related to requests for amendments to the 2016 CPE compliance requirements and granted extensions with penalty waivers to the following:

<u>Name</u>	<u>Number</u>	<u>Total Hours</u>	<u>Extension Date</u>
Scott Kersh	5071	6.9	9/30/2016
Deborah Sutherland	4479	12.5	9/30/2016

IV. CPA Examination, Licensing & Firms (Continued)

9. The Board members unanimously approved requests from CPAs for waivers of the 2016 CPE compliance requirements based on affidavits of current retirement and intention to apply for CPA (retired) for 2017 as follows:

<u>Name</u>	<u>Number</u>
Cathy Burkett	4432
Faye Cleveland	2638
Donald Dees	3756
Richard Donnell	2114
Tony Dunaway	3211
Laurence Favreau	2394
Gerry Grant	4844
Richard Halbert	1600
Janet Kennedy Rhodes	3884
Roger King	2322
Susan Kinton	5319
Hugh Langley	2850
Michael Magee	3845
Evelyn Moss	4097
Daniel O'Neal	2103
Amy Owen	3030
Ruthann Ray	R3273
John D. Smith	2094
Tracy Taylor	3595
Gary White	1552
Edgar Yarborough	3307

IV. CPA Examination, Licensing & Firms (Continued)

10. The Board reviewed a listing of voluntary cancellations made by CPAs and Firms requested during the 2016 CPE reporting period:

<u>Name</u>	<u>Number</u>
Paul Berryhill	R3514
Scott Brown	R3465
Sheryl Campbell	R2943
Hilary Eisbrenner	R3614
Leigh Ford	R3654
Lee Griesbeck	R2947
Edward Sauls	R2772
Richard Saviori	R2954
Eleanor Smith	3181
Jennifer Smith	5649
Cindy St Amant	3744
Martha Waldrep	R3046

Firms:

<u>Name</u>	<u>Number</u>
Andy L. Wright, CPA	F1655

V. Continuing Professional Education

1. The Board members present unanimously authorized the following actions on CPE sponsor programs applications submitted for approval.

Sponsor/Title	Dates	Hours	Action
Accounting Tools Inc. 1. Ethics for Mississippi	Online Self Study	4 Ethics (3 General 1 Rules)	YES
Alabama Insurance & Risk Management Education Foundation 1. Alabama Insurance Day	11/9/16	6 inc. 1 General Ethics	YES
AGA – Gulf Coast Chapter 1. Legalized Gaming in MS	7/20/16	1	YES
Ameriprise Financial/MSCPA -Southwest Chapter 1. 2016 CPE Seminar	7/12/16	8	YES

V. Continuing Professional Education (continued)

1. CPE Sponsor Applications (continued)

Sponsor/Title	Dates	Hours	Action
Butler Snow Advisory LLC 1. Key Considerations in Exit Planning	Various	2	YES
Cpe Link (QAS) 1. Ethics for Mississippi CPAs	Online Self Study	4 Ethics (3 Gen 1 Rules)	YES
Delta Chapter of CPAs 1. Ethics Update 2016 (Billy Morehead) 2. Accounting & Auditing Update (Mike Inzina)	5/12/16 5/12/16	4 Ethics (3 Gen 1 Rules) 8	YES
Gilsbar, LLC 1. CPA Risk Management Tips: Strategies to Avoid a Professional Liability Claim	Various	1.5	YES
Gleim Publications 1. AICPA Code of Professional Conduct	Online Self Study	4 General Ethics	YES
Jones Companies 1. Wall Street Prep – Financial Modeling Seminar	8/2-3/16	16	YES
MSCPA 1. MSCPA 96 th Annual Convention (Soft Skills)	6/23-24/16	2	YES
Northeast Chapter of MSCPA/BNA Bank 1. 2016 Federal Tax Update 2. Current Trends in Financial Independence	10/20-21/16 8/17/16	16 1	YES YES
Petroleum Accountants Society of MS 1. MS Dept of Revenue's New Policies and Audits Directed at the Oil and Gas Industry	6/1/16	1	YES
Professional Education Services 1. Ethics and Professional Conduct for MS CPAs (QAS)	Online Self Study	4 Ethics (3 Gen 1 Rules)	YES
Surgent McCoy CPE, LLC 1. Mississippi Ethics for CPAs	Online Self Study	4 Ethics (3 Gen 1 Rules)	YES
The North MS Power Accountants Association 1. Ethics As Part of an Organization's Control Environment	6/3/16	2 General Ethics	YES

V. Continuing Professional Education (continued)

1. CPE Sponsor Applications (continued)

Sponsor/Title	Dates	Hours	Action
Watkins Ward and Stafford 1. Fraud: Catch Them If You Can	6/10/16	4	YES
2. What's New In the World Of Accounting and Auditing, and Other Tidbits	6/10/16	4	YES
Wealth Partners, LLP 1. Current Trends in Financial Independence: Developing A Financially Secure Retirement	8/17/16 8/25/16	1	YES

2. The Board members present unanimously authorized the following actions concerning CPE request from individuals.

Sponsor/Title	Dates	Hours	Action
Journal of Accountancy 1. Drafting Real Estate Leases With Taxes In Mind	Published Article	10	Yes
The CPA Journal 1. Medical Marijuana Dispensaries Get a Harsh Reception in Federal Court <i>Requested by Wayne E. Nix</i>	Published Article	10	Yes
Practical Tax Strategies 1. Avoiding Required Minimum Distributions From Qualified Retirement Plans <i>Requested by Alvin Smith</i>	Published Article	6	Yes
Journal of Financial Economic Policy 1. Management of Pension Discount Rate and Financial Health <i>Requested by Paula Parker</i>	Published Article	60	Yes

V. Continuing Professional Education (continued)

1. CPE Individual Applications (continued)

Sponsor/Title	Dates	Hours	Action
Rhodes College 1. Financial Accounting Theory and Research	Instructor	90	Yes
Journal of Business and Economic Perspectives 1. The Effect of Auditor Rotation and Client Importance on CPAs' Perceptions of Independence and Financial Statement Reliability	Published Article	20	Yes
The CPA Journal 1. Changes to Going Concern Disclosures <i>Requested by Kayla Booker</i>	Published Article	20	Yes
Journal of Business and Economic Perspectives 1. The Effect of Auditor Rotation and Client Importance on CPAs' Perceptions of Independence and Financial Statement Reliability	Published Article	20	Yes
The CPA Journal 1. Changes to Going Concern Disclosures <i>Requested by Quinton Booker</i>	Published Article	20	Yes
LexisNexis Publishing 1. Bender's 2016 Payroll Tax Guide (Chapters 5,6,9)	Published Book	18	Yes
Employee Compensation and Benefits Tax Guide 2016 (Chapters 6,7,8,11,12,13,15) <i>Requested by Bob Kilpatrick</i>	Published Book	20	Yes
2016 AIS Educator Conference 1. Analysis of Audit Opinion for Bankrupt Companies Using Excel, Access and R. <i>Requested by Kevin Ennis</i>	6/24-26/2016	14	Yes
Journal of Financial Economic Policy 1. Management of Pension Discount Rate and Financial Health <i>Requested by Nancy Swanson</i>	Published Article	40	Yes
Journal of Scholastic Inquiry: Business 1. Accounting For Intangible: Does Method of Accounting Matter	Published Article	40	Yes
Academy of Business Research 1. CEO Age and Gender <i>Requested by Brooks Poole</i>	Published Article	40	Yes

VI. RULES AND REGULATIONS

1. There was discussion of the following proposed changes to Board Rules needed due to passage of changes to Accountancy Statute (effective date July 1, 2016):
 - Summary of Proposed 2016 Board Rules Changes **(Batch One)**
 - Proposed Change to Rule 2.1.2.
 - Proposed Change to Rule 2.1. 3(a)(1)
 - Proposed Change to Rule 2.2.1.(a)
 - Chapter 10, Definitions – definition of attest

2. There was discussion of the following additional proposed changes to Board Rules:
 - Summary of Proposed 2016 Board Rules Changes **(Batch Two)**
 - Proposed Change to Rule 1.2.1.
 - Proposed Change to Rule 3.1.3.(a)
 - Proposed Change to Rule 3.1.3.(b); adding (4)
 - Proposed Change to Rule 3.1.3.(c)
 - Proposed Change to Rule 3.1.6.(b)
 - Proposed Change to Rule 3.1.11.(b)
 - Proposed New Rule 6.1.7. (adopt AICPA Code of Conduct)
 - Chapter 10, Definitions – definition of resident manager

3. There was also discussion of the following proposed changes to Board Rules:
 - Summary of other potential 2016 Board Rules Changes **(Batch Three)**
 - Proposed Change to Rule 2.4.8.
 - Proposed Change to Rule 3.1.1.
 - Proposed Change to Rule 4.1.4.
 - Proposed Change to Rule 4.3.5.
 - Proposed Change to Rule 4.3.6.(f)
 - Proposed Change to Rule 5.5.1.
 - Proposed Change to Rule 6.5.1.(f)

4. Mark Peach made a motion to adopt the 19 proposed rules changes listed in items 1 through 3 above as edited, as Proposed Rules Changes. Jim Burkes seconded the motion and it passed with a unanimous vote. Rick Elam was absent.

5. There was further consideration about other potential rules changes, but the discussion was deferred to 2017.

VI. RULES AND REGULATIONS (continued)

6. The Executive Director discussed the time line for publishing the 19 Proposed Rules Changes. The Proposed Rule Changes will be filed with the Office of the Mississippi Secretary of State, published on the Board’s website, and a summary will be emailed to all Mississippi CPAs and Firms. If 10 letters asking for a public hearing on the rules changes are not received by September 6, 2016, then the Board will consider Final Passage of the 19 Proposed Rules Changes at the September 16, 2016, Board meeting. The rules would go into effect 30 days after Final Passage was approved by the Board.

VII. Regulatory Matters

The Board heard a report from Associate Director - Investigations Andy Wright and approved the regulatory activities from June 3, 2016 to August 12, 2016:

Activity	Number
Cases Opened	8
Cases Closed ①	8
Cases referred to Members ②	0
Total Cases Open- End of Period	25

① Cases Closed:

Case 2014.49 was opened September 24, 2014 based on Board staff notation that the firm had not included an employee benefit plan (EBP) audit in its most recent peer review. During this investigation, the firm received a “fail” rating on its current peer review. During investigation of the failed peer review, it was discovered the firm staff lacked adequate CPE in the field of government accounting and auditing. The case was closed via Consent Order requiring compliance with governmental audit CPE requirements, an accelerated peer review, Board prior approval for any future EBP audits, and payment of a civil penalty of \$3,000.00 and administrative costs of \$2,100.00.

Case 2016.05 was opened February 3, 2016 based on licensee acknowledging practice of public accounting on his 2016 license renewal, but firm permit was allowed to lapse in 2011. After firm permit application was received and approved, the case was closed without discipline.

VII. Regulatory Matters (continued)

Case 2016.06 was opened February 4, 2016 based on non-receipt of peer review report (due October 31, 2015) that was to be performed under administration of another state's society of CPA's. After receipt of peer review report (pass rating) and peer review program acceptance letter, case was closed without discipline.

Case 2016.16 was opened April 6, 2016 based on Board staff discovery of review reports issued by CPA firm after withdrawal from peer review program. Additionally, this work was not reported on firm permit renewals filed with the Board. The case was closed via Consent Order requiring completion of the missed peer review, future pre-issuance review of financial statements if the peer review rating is less than pass, and payment of a civil penalty of \$3,000.00 and administrative costs of \$900.00.

Cases 2016.19, 2016.20, and 2016.22 were opened April 28, 2016 based on Board staff discovery of financial statements with review reports issued by non-CPA accounting firms. After cooperation by firms, an acknowledgment and agreement was offered to the firms. The firms acknowledged that performance of audits or reviews by non-CPAs violated the Mississippi Code and confirmed their understanding of the Board's safe harbor language to use if issuing unaudited financials. The cases were closed upon receipt of signed acknowledgments.

Case 2016.25 was opened May 13, 2016 based on Board staff receipt of a complaint that a non-CPA firm had issued a compilation report using AICPA language. After cooperation by the firm, an acknowledgment was offered. Firm acknowledged using AICPA language in a report is inappropriate and confirmed its understanding of the Board's safe harbor language to use if issuing unaudited financials. Case was closed with receipt of the signed acknowledgment.

② **Cases Referred to Members:** No cases were assigned to Members in current period.

Mr. Wright and the Board discussed proposed investigative and disciplinary procedures for possible adoption. The proposals related to how to handle former licensees holding out, CPE violations, and assessment of civil penalties and cost recovery fees. The Board unanimously passed a motion to adopt the policies as modified.

Andy Wright then discussed the active cases as presented on the *Open Case Log*.

VIII. Trial Board

1. The Board discussed the status of the Appeal of the Order of Revocation in Case 2015.06, filed August 18, 2015, by Respondent's lawyer in the Circuit Court of Hinds County, MS, with regard to CPA License #5356, and Firm Permit #F1207. The Board attorney discussed filing a motion to dismiss the case.

Upon conclusion of Trial Board business, the Board adjourned as Trial Board.

APPROVED:

Chair

Board Member

Vice Chair

Board Member

Secretary

Board Member

CPE Extension Requests

August 12, 2016

Compliance Period Ended June 30, 2016

CENO	LNAME	FNAME	CPE Hours Available 6/30/2016	Deficit	Penalty	Total Needed	COMMENTS
2976	Bingham	Davis	28.5	11.5	6	17.5	Extension to 9/30/16
5135	Branch	Charles	20	20	10	30	Extension to 9/30/16
2230	Brumfield	Charles	45.5	4 Ethics	2	6	Extension to 9/30/16
5840	Cagle	Corey	80	4 Ethics	2	6	Extension to 9/30/16
4034	Chaffin	James	87.5	1 Rules	0	1	Extension to 9/30/16
3401	Clarke	David	26	14 inc. 1 Rules	7	21	Extension to 9/30/16
4130	Coleman	Robbie	59	4 Ethics	2	6	Extension to 9/30/16
4694	deSouza	Aaron	N/A	4 Ethics	2	6	Extension to 9/30/16
6035	Didia	Lydia	113	4 Ethics	2	6	Extension to 9/30/16
4906	Dixon	Karen	35	5	2	7	Extension to 9/30/16
R2974	Dyer	Raiford	N/A	4 Ethics	2	6	Extension to 9/30/16
1447	Eaton	Tyra	33	7	3	10	Extension to 9/30/16
2702	Eilders	Jeffrey	0	40	20	60	Extension to 9/30/16
5218	Ellis	Amy	57	4 Ethics	2	6	Extension to 9/30/16
5097	Ford	Karen	6.5	33.5	17	50.5	Extension to 9/30/16
3069	Govero	Christopher	41	4 Ethics	2	6	Extension to 9/30/16
4656	Hammond	Robert	109	4 Ethics	2	6	Extension to 9/30/16
4109	Hand	Steven	116	4 Ethics	2	6	Extension to 9/30/16
R3637	Howell	Denise	53	1 Rules	0	1	Extension to 9/30/16
3583	Johnson	Carl	0	40	20	60	Extension to 9/30/16
4683	Kling	Cliff	85.8	1 Rules	0	1	Extension to 9/30/16
7253	Mejia	Fernando	0	40	20	60	Extension to 9/30/16
5491	Merlos	Ricardo	62.5	4 Ethics	2	6	Extension to 9/30/16
R3570	Miller	Laura	4	36	18	54	Extension to 9/30/16
4630	Morris	Michelle	20	20	10	30	Extension to 9/30/16
2351	Norton	Patricia	64	4 Ethics	2	6	Extension to 9/30/16
5689	Novoa	Michael	19.5	20.5	10	30.5	Extension to 9/30/16
4017	Perkins	Tina	80	4 Ethics	2	6	Extension to 9/30/16
3422	Phillips	Archie	115	4 Ethics	2	6	Extension to 9/30/16
4428	Pounds	Sherman	26.5	13.5	7	20.5	Extension to 9/30/16
5445	Province	Scott	N/A	4 Ethics	2	6	Extension to 9/30/16
4802	Rackley	Mary Jane	76	4 Ethics	2	6	Extension to 9/30/16
1198	Robertson	John	58.5	4 Ethics	2	6	Extension to 9/30/16
5449	Sanders	Brett	33	7 inc. 4 Ethics	3	10	Extension to 9/30/16
5540	Sanders	Jared	64	1 Rules	0	1	Extension to 9/30/16
4244	Sheerin	Richard	89.8	4 Ethics	2	6	Extension to 9/30/16
4355	Sidani	Yusuf	129	4 Ethics	2	6	Extension to 9/30/16
3772	Smith	Jeanette	84.4	4 Ethics	2	6	Extension to 9/30/16
3802	Stone	Charles	55	4 Ethics	2	6	Extension to 9/30/16
1694	Stroud	James	34.8	5.2	3	8.2	Extension to 9/30/16
R7231	Taylor	Arthur	39.5	4.5 inc. 4 Ethics	2	6.5	Extension to 9/30/16
6045	Thrasher	Toni	48	4 Ethics	2	6	Extension to 9/30/16
3050	Treutel	Angelyn	85	4 Ethics	2	6	Extension to 9/30/16
5982	Ward	Johnthan	62.8	1 Rules	0	1	Extension to 9/30/16
5667	Wilch	Adam	84	4 Ethics	2	6	Extension to 9/30/16
6226	Wood	Deborah	109	2 Ethics inc. 1 Rules	1	3	Extension to 9/30/16