



Minnesota State Board of Accountancy

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September 30, 2004

TO: Governor Tim Pawlenty

FROM: Dennis J. Poppenhagen
Executive Secretary
Minnesota Board of Accountancy

RE: Biennial Report of Examining and Licensing Boards

As required by Minnesota Statutes Section 214.07, enclosed is the original Minnesota State Board of Accountancy's Biennial Report for the period July 1, 2002 through June 30, 2004. As required, six copies have been filed with the Legislative Reference Library. The report is posted on the Board of Accountancy website: www.boa.state.mn.us and is available as a PDF download.

BIENNIAL REPORT OF EXAMINING AND LICENSING BOARDS

(M.S. 1997, Section 214.07)

BOARD: MINNESOTA STATE BOARD OF ACCOUNTANCY

LOCATION: 85 E 7th Place, Suite 125, St Paul, MN 55101

STATUTORY AUTHORITY: 326A.01 to 326A.14

REPORT PERIOD: July 1, 2002 to June 30, 2004

SUBMITTED BY: Dennis J. Poppenhagen, Executive Secretary, October 1, 2004

Minnesota Board of Accountancy

REQUIRED REPORTS M.S. 3.197

The cost of preparing this report is approximately \$2,300.00.

Clause A: *General statement of Board activities*

This description should cover both FY 2003 and FY 2004 and include any changes in activities between those years.

The Minnesota State Board of Accountancy is mandated by M.S. 326A to govern and regulate the practice of public accountancy within the State of Minnesota. The Board is responsible for protecting and assuring Minnesota citizens that persons engaged in public accounting meet the qualifications and standards necessary to competently practice the public accounting profession. The Board's program for administering the law is comprised of three parts: examining, licensing, and enforcement.

Examining:

The Board reviewed and processed approximately 2,700 applications to sit for the Uniform Certified Public Accountant's (CPA) Examination in FY 2003 and FY 2004. 2,153 actually sat. The exam was administered twice a year, in May and November, at the same time throughout the United States, Guam, Puerto Rico, Washington D.C. and the Virgin Islands. The exam consists of four parts and takes two days to complete.

All candidates who pass the Uniform CPA Examination are required to pass American Institute of CPAs Professional Ethics Examination. Candidates must pass the exam and complete a public accounting experience requirement prior to application for certification. The experience requirement is based upon the educational requirement for sitting for the exam. As an example, a person who has a B.S. degree in accounting is qualified to sit for the exam, and then needs two years of public accounting experience in order to qualify for certification.

1,077 Certificates to Practice were granted in FY 2003 and FY 2004. This compares with 1,018 certificates granted in FY 2001 and FY 2002.

372 Licensed Public Accountants (LPAs) were transitioned to CPA status pursuant to M.S. 326A.06 and abide by Minnesota State Board of Accountancy Rules and Laws. Even though they have not taken the CPA exam, they are treated exactly like CPAs in all respects.

Minnesota Board of Accountancy

Clause A: *General statement of Board activities*

All individual certificates are required to be renewed annually. They may file as active or inactive (exempt). Active certificates may practice public accounting and are required to report 120 hours of Continuing Professional Education (CPE) every three years. Those in the inactive (exempt) status may not practice public accounting and are not required to report CPE until they reenter public practice.

The Board processed and renewed approximately 27,500 individual certificates for FY 2003 and FY 2004.

The Board also evaluates and processes all permit applications for CPA firms licensed as partnerships, corporations, Limited Liability Companies (LLCs), and Limited Liability Partnerships (LLPs). Corporations must comply with M.S. 319B, the Professional Corporations Act. The Board processed approximately 1,750 firm licenses in FY 2003 and FY 2004.

ENFORCEMENT:

An Ethics Committee (Enforcement) made up of 3 board members reviews all complaints received by the staff investigator. This committee makes recommendations to the full board. The complaints received are against both individuals and firms. Resolution is accomplished within the internal jurisdiction of the board and with the cooperation of the Attorney General's Office.

There were 50 ethics files opened in FY 2003 and 58 files opened in FY 2004. The board closed 24 files in FY 2003 and 28 in FY 2004. The enforcement section monitors each certificate as respects compliance with Continuing Professional Education (CPE) requirements. CPE requirements are 120 hours each 3 years with a minimum of 20 hours completed annually. These are reported to the board office on or before July 15.

A Special CPE enforcement effort has been initiated which created 317 non-compliance CPE cases.

Minnesota Board of Accountancy

Clause B: *Total Number of meetings held.*

Full Board meetings: FY 2003 8 FY 2004 10 COMBINED TOTAL 18

(Approximate total numbers of hours spent by Board members in meetings and on other Board activities).

Board Members Name	Meeting type	Hours			Other Type Activities	Hours		
		FY 2003	FY 2004	Total 03/04		FY 2003	FY 2004	Total 03/04
Alagna, Thomas	Full Board	35	45	80	Proctoring Exam	10	10	20
	Committee	150	18	168	Other Duties	8	8	16
	Nat/Regional	0	24	24				
Anderson, Eleanor L.	Full Board	40	30	70	Proctoring Exam	20	20	40
	Committee	16	14	30	Other Duties	18	19	37
	Nat/Regional	24	24	48				
Coulter, Thomas	Full Board	40	0	40	Proctoring Exam	0	0	0
	Committee	32	0	32	Other Duties	3	0	3
	Nat/Regional	0	0	0				
Eisenmenger, Linda T.	Full Board	30	0	30	Proctoring Exam	0	0	0
	Committee	24	0	24	Other Duties	0	0	0
	Nat/Regional	0	0	0				
Gleason, Philip W.	Full Board	35	0	35	Proctoring Exam	0	0	0
	Committee	126	0	126	Other Duties	40	44	84
	Nat/Regional	80	0	80				
Holahan, Midge	Full Board	30	0	30	Proctoring Exam	0	0	0
	Committee	12	0	12	Other Duties	0	0	0
	Nat/Regional	0	0	0				
Hyde, Robert J.	Full Board	0	45	45	Proctoring Exam	0	20	20
	Committee	0	153	153	Other Duties	0	57	57
	Nat/Regional	0	0	0				
Keran, Rebecca K.	Full Board	0	10	10	Proctoring Exam	0	0	0
	Committee	0	4	4	Other Duties	0	0	0
	Nat/Regional	0	72	72				
Lapidus, Neil N.	Full Board	0	10	10	Proctoring Exam	0	0	0
	Committee	0	10	10	Other Duties	0	0	0
	Nat/Regional	0	72	72				
Moyle, Sheri L.	Full Board	0	10	10	Proctoring Exam	0	0	0
	Committee	0	10	10	Other Duties	0	0	0
	Nat/Regional	0	72	72				
Pausch, Jacqueline	Full Board	0	35	35	Proctoring Exam	0	0	0
	Committee	0	15	15	Other Duties	0	0	0
	Nat/Regional	0	0	0				
Reinhart, Roger L.	Full Board	40	50	90	Proctoring Exam	20	20	40
	Committee	100	170	270	Other Duties	32	40	72
	Nat/Regional	48	98	144				
Relick, J. Richard	Full Board	0	25	25	Proctoring Exam	0	0	0
	Committee	0	11	11	Other Duties	0	0	0
	Nat/Regional	0	0	0				

Minnesota Board of Accountancy

Shah, Ramanik	Full Board	0	10	10	Proctoring Exam	0	0	0
	Committee	0	4	4	Other Duties	0	0	0
	Nat/Regional	0	72	72				
Thompson, Duane A.	Full Board	35	0	35	Proctoring Exam	0	0	0
	Committee	49	0	49	Other Duties	3	0	3
	Nat/Regional	0	0	0				
Widseth, Mary Lynn	Full Board	0	45	45	Proctoring Exam	0	20	20
	Committee	0	19	19	Other Duties	0	0	0
	Nat/Regional	0	72	72				

Clause C: *The receipt and disbursement of Board funds.*

	FY 2003	FY 2004	TOTAL
Total Non-Dedicated Fee Receipts	646	682	1,378
Total Disbursements	680	514	1,194

Minnesota Board of Accountancy

Clause D: *List of Board members who served during FY 2003 and FY 2004*

<u>Name and address</u>	<u>Occupation</u>	<u>Begin and end date of appointment and re-appointment</u>
Thomas J. Alagna 6701 Penn Ave S Richfield MN 55423	CPA	April 1997 – January 2001 January 2001 - January 2005
Eleanor L. Anderson 6410 Baker Ave NE Fridley MN 55432-5164	CPA	March 2000 – January 2004
Thomas Coulter 5637 Pleasant Ave S Mpls MN 55419	Public Member	March 2001 – June 2003
Linda T. Eisenmenger 121 W Blue Earth Ave Fairmont MN 56031	CPA	May 1999 – December 1999 January 2000 – January 2004
Philip W. Gleason 995 Northland Plaza 3800 W 80 th St Mpls MN 55431-4425	CPA	January 1992 – January 1996 January 1996 – January 2000 March 2000 – January 2004
Margaret M. Holahan 5320 Birchcrest Dr Edina MN 55436	CPA	May 1999 – January 2003
Robert J. Hyde Deloitte & Touche LLP 400 One Financial Plaza Mpls MN 55402	CPA	July 1994 – January 1995 April 1995 – January 1999 July 2003 – January 2007
Rebecca K. Keran 5915 Bryant Lane Inver Grove Heights MN 55076	CPA	March 2004 - January 2008
Neil N. Lapidus Lurie Besikof Lapidus & Co LLP 2501 Wayzata Blvd Mpls MN 55405	CPA	March 2004 - January 2008
Sherri L. Moyle Alaspa & Murray Ltd 1301 Miller Trunk Highway Duluth MN 55811-5644	CPA	March 2004 - January 2008
Jacqueline Pausch 1007 McKinley Ave #3 Detroit Lakes MN 56501	Public Member	July 2003 - January 2007
Roger L. Reinhart Brambilla's Inc. 550 Valley Park DR Shakopee MN 55379	CPA	May 1999 – January 2003
Relick, J Richard 13900 Chestnut Dr #306 Eden Prairie MN 55344	Public Member	May 1999 – January 2003

Ramanik Shah
Shah & Company Ltd
2233 Hamline Ave N #209
St Paul MN 55113-5004

CPA

March 2004 - January 2006

Duane A. Thompson
Biebl Ranweiler Christiansen Meyer, Thompson & Co Chtd
108 N Minnesota St
PO Box 696
New Ulm MN 56073-0696

CPA

January 2002 – December 2003

Mary Lynn Widseth
48362 188th Ave
McGregor MN 55760

Public Member

July 2003 - January 2007

Minnesota Board of Accountancy

Clause E: *List of Board employees who were employed during FY 2003 and FY 2004*

<u>Name</u>	<u>Job Classification</u>	<u>Dates of Service</u>
Hacker, Linda	Office Administrative Specialist, Intermediate	July 13, 2001 - present
Johnson, Heidi	Office Administrative Specialist	March 19, 2001- July 17, 2003
Vicky Oehrlein	Office Administrative Specialist, Intermediate	October 2003 - present
Poppenhagen, Dennis	Executive Secretary	January 28, 1996 – present
Renville, Steven	Executive 2	July 10, 1996 – present
Wagner Chad	Commerce Analyst 2	March 19, 1997 – May 27, 2003

Minnesota Board of Accountancy

Clause F: *Brief summary of Board rules proposed or adopted during this reporting period, FY 2003 and FY 2004.*

Minnesota Rule 1105 – re-write and reorganized, adopted into rule March 25, 2003

Minnesota Rule 1105 – amended effective July 7, 2004

Minnesota Board of Accountancy

Clause G: *The number of certificates or permits issued by the Board as of June 30, 2004.*

<u>TYPE OF LICENSE/REGISTRATION</u>	<u>TOTAL NUMBER IN EFFECT JULY 1, 2002</u>	<u>TOTAL NUMBER IN EFFECT JUNE 30, 2004</u>
INDIVIDUALS:		
ACTIVE CPA CERTIFICATES	6,754	7,060
INACTIVE CPA CERTIFICATES	5,344	4,789
CERTIFICATE CANDIDATES (People who have passed the CPA exam but are not yet licensed)	5,463	5,055
FIRMS:		
CPA CORPORATIONS	504	562
CPA PARTNERSHIPS	62	74
CPA FIRMS NOT IN MINNESOTA	8	12
CPA LLC	29	36
CPA LLP	57	64
	———	———
	722	748

Minnesota Board of Accountancy

Clause H: *Administration of examination by Board of Accountancy*

<u>Examination Location</u>	<u>Type of Exam</u>	<u>Dates</u>	<u>Written</u>
Home (Open Book)	Minnesota Ethics Exam	August 2002	Yes
Concordia University-St Paul	Uniform CPA Exam	November 2002	Yes
Home (Open Book)	AICPA Ethics Exam	February 2003	Yes
Concordia University-St Paul	Uniform CPA Exam	May 2003	Yes
Home (Open Book)	AICPA Ethics Exam	August 2003	Yes
Concordia University-St Paul	Uniform CPA Exam	November 2003	Yes

Minnesota, as did all the other 53 licensing jurisdictions that license CPAs, purchased the Uniform CPA Examination and grading services from the American Institute of Certified Public Accountants (AICPA) in New Jersey.

The Minnesota Ethics exam was a test on Minnesota's Rules and Code of Professional Conduct. It was unique to Minnesota and written by a local college professor and reviewed by another professor. The AICPA Ethics Exam for Professionals is recognized in all jurisdictions and currently available through the AICPA.

Minnesota Board of Accountancy

Clause I, J, K: *Minnesota residents by type of license/registration*

THE NUMBER OF MINNESOTA RESIDENTS ONLY WHO WERE EXAMINED AND EITHER:

- (1) LICENSED/REGISTERED, OR
- (2) NOT LICENSED /REGISTERED AFTER BEING EXAMINED FOR THE TYPE OF LICENSE OR REGISTRATION

CANDIDATES TAKING THE UNIFORM CPA EXAMINATION: PASSING CANDIDATES ARE CERTIFIED.

	SAT FOR EXAM			PASSED EXAM			FAILED EXAM		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Nov 2002	381	406	787	126	113	239	255	293	548
May 2003	237	267	504	75	72	147	162	195	357
Total	618	673	1,291	201	185	386	417	488	905

Nov 2003	395	411	806	130	108	238	265	303	568
Total	395	411	806	130	108	238	265	303	568

% OF MALE AND % OF FEMALE CANDIDATES TO THE TOTAL OF EACH CATEGORY

FY 2002	47%	53%	100%	52%	48%	100%	46%	54%	100%
FY 2003	49%	51%	100%	54%	46%	100%	46%	54%	100%
TOTAL	48%	52%	100%	53%	47%	100%	46%	54%	100%

Apr/May 2004 on April 5, 2004, BOA began the Uniform Computer Based Test (CBT)

Minnesota Board of Accountancy

Clause I, J, K: *Minnesota residents by type of license/registration*

THE NUMBER OF MINNESOTA RESIDENTS ONLY WHO WERE EXAMINED AND EITHER:

(3) LICENSED/REGISTERED, OR

(4) NOT LICENSED /REGISTERED AFTER BEING EXAMINED FOR THE TYPE OF LICENSE OR
REGISTRATION

CANDIDATES TAKING THE UNIFORM CPA EXAMINATION: PASSING CANDIDATES ARE CERTIFIED.

	APPLIED			PASSED			FAILED		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
FY 2003									
FY 2004									
TOTAL									

% OF MALE AND % OF FEMALE CENDIDATES TO THE TOTAL OF EACH CATEGORY

FY 2003

FY 2004

TOTAL

(NOT APPLICABLE – SEE EXPLANATION PAGE FOLLOWING)

Minnesota Board of Accountancy

Clause I, J, K: *Explanation page.*

Individuals taking and passing the Uniform Certified Public Accountants Examination must complete a public accounting experience requirement prior to application for certification.

The experience requirement varies from one year for an applicant with a Master's Degree in accounting to five years for a candidate with a high school diploma.

Some candidates, who pass the exam never apply for certification but go into private industry and remain in the "Certificate Candidate" status. This classification will cease to exist on July 1, 2006 and qualified persons will have an opportunity to receive an active or inactive certificate.

We have not broken down the examination and licenses issued by residents and non-residents because residency in the State of Minnesota is not required by Minnesota Statutes Sec. 326A.

Clause I, J, K has been modified to reflect the one-tiered system for Certified Public Accountants.

Page 12 Minnesota candidates taking the Uniform CPA Exam are not at this point certified.

Page 14 The first section consists of individuals who are examined and certified in Minnesota. The second section consists of those who applied and were granted a certificate. The third section consists of those who applied and were denied certification for some reason.

Some individuals do not apply for certification.

Page 15 Non-Minnesota Residents by type of certificate/registration is not applicable Non resident exams are given as a courtesy to other jurisdictions and that jurisdiction does the registrations; we simply administer the exam.

Age of individuals is presently requested on applications for examination and has been included in the candidate's examination and certification file. However, this information is not readily accessible for statistical purposes.

Minnesota Board of Accountancy

Clause L: *The number of persons not taking examinations who were licensed or registered by the board or who were denied licensing or registration with the reasons for licensing or registration or denial thereof.*

	<u>FY 2003</u>		<u>FY 2004</u>		<u>Total</u>	
Total number of persons <u>not</u> taking exams and granted certificate:	128		132		260	
Total number of persons <u>not</u> taking exams and denied certification:	3		2		5	
Type of <u>registration</u>	Sex <u>M</u> <u>F</u>		Method <u>of certification</u>	<u>Grant</u>	<u>Deny</u>	Reasons for granting or Denial
CPA Certificate	98	59	Reciprocity	157	3	Amount of qualifying Public accounting experience
CPA Certificate and License	58	39	Grade Transfer	97	2	Amount of qualifying public accounting experience
TOTAL	<u>156</u>	<u>98</u>		<u>254</u>	<u>5</u>	

Minnesota Board of Accountancy

Clause L: *Explanation page*

Clause L has been modified to reflect the following:

State of Residence – not applicable (residency in the State is not a requirement)

Age group – this data is not available

Reasons for denial are as indicated

Reasons for granting are not indicated. However, anyone who is granted a certificate and license has met the Minnesota education and experience requirements.

Minnesota Board of Accountancy

Clause M, N, O: Summarize by specific category, the substance of and communications referred to in Clause N of M.S. 214.07 and for each specific category, the response or disposition thereof pursuant to M.S. 214.10 and 214.11.

COMPLAINT SUMMARY

COMPLAINT	FY03	FY04	TOTAL
Criminal Charges: Fraud, Bribery, Theft	3	0	3
Holding Records	23	2	25
Holding self out as licensed	2	3	5
Practice Monitoring Problems	0	1	1
Practicing without a license	0	1	1
Substandard work	7	10	17
Unprofessional conduct	12	5	17
TOTAL COMPLAINTS	47	22	69

Minnesota Board of Accountancy

Clause M, N, O: Summarize by specific category, the substance of and communications referred to in Clause N of M.S. 214.07 and for each specific category, the response or disposition thereof pursuant to M.S. 214.10 and 214.11.

REMEDY SUMMARY

REMEDY	FY03	FY04	TOTAL
Certificate/License revoked	1	0	1
No permission to investigate	0	0	0
No violation	34	19	53
Private warning letter	3	2	5
S&CO signed	4	6	10
TOTAL REMEDIES	42	27	69

There were no complaints received which would require the Board to forward to any other agency.

Minnesota Board of Accountancy

Clause M, N, O: *Explanation page.*

When an individual calls with a complaint he/she is directed to the Investigator. If the person is a certificate holder, or examinee, the complainant is asked to file a written complaint.

Once a written complaint is received, a verification letter is sent to the complainant requesting permission to release their name and information contained within the complaint in order to facilitate investigation.

All written complaints are acted upon pursuant to Minnesota Statutes, Chapter 214. Here is a general outline of a typical complaint:

- 1) A file is opened on each complaint.
- 2) Depending upon the nature of the complaint, an investigation is started. This may be conducted by the Special Assistant Attorney General assigned to the Board, an investigator from the Attorney General's Office, Board members, or staff Investigator.
- 3) Once the investigation is complete, the file and corresponding evidence is referred to the Board Ethics/Complaint Committee for determination as to what course to pursue. Complaints may be closed at this point, scheduled for hearing or further investigation, or any other action that the Committee deems appropriate.
- 4) Where violations of Minnesota Statutes are found, the Committee attempts to get voluntary compliance, or agreement to a Stipulation and Consent Order.
- 5) When there is no voluntary cooperation, the Committee may initiate more formal proceedings against the respondent.
- 6) Sanctions may include (but are not limited to): License suspension, license revocation, warnings, formal reprimands, reminder letters of the rules of professional conduct, fines, and the recovery of the Board's administrative costs in investigating the matter, etc.

Minnesota Board of Accountancy

Clause P: *State any other objective information which the Board members believe will be useful in reviewing Board activities.*

(For example: In what other states do your licensees hold licenses? Number of Minnesota licenses verified/certified to other states. Number of inspections. Comparisons with past biennial reports.

The Minnesota Board does not keep records of other states in which Minnesota Certificates become licensed.

When Minnesota CPAs apply to other states for licensure, those states contact us for verification of the applicant's certificate/license standing and examination grades. Last year the Board processed approximately 580 such requests.

There are some states which will not renew licenses for CPA firms in their state unless all CPAs who work for that firm are currently licensed. The Board is requested to verify approximately 60 such requests each year.

The American Institute of Certified Public Accountants (AICPA) requires verification that a CPA's certificate is in good standing before they will allow the applicant to join the national organization. The Board receives approximately 400 verification requests from the AICPA each year.

NASBA

Minnesota is one of the 54 licensing jurisdictions that make up the National Association of State Boards of Accountancy (NASBA). This organization has an Annual Meeting each year, and the State Board Administrators (Executive Secretary) from all 54 jurisdictions meet once a year for the Administrator's Conference. There are also several operating committees and the members of those committees come from the member boards. Minnesota is part of the NASBA Midwest Region, which also sponsors at least one meeting each year.

One of the purposes of these meetings is to discuss NASBA's recommendation for examination security and procedures for administering the CPA Exam and for certifying CPAs. All registrants have the opportunity to discuss the different programs and procedures. All information received from the committee and meeting registrants is considered before a final draft of any recommendation is made. The recommendations are mailed to the State Boards and give the boards a workable guideline when considering new programs or amending by-laws. Board members, the Board's Executive Secretary, and the Assistant Attorney General assigned to the Board are urged to attend these meetings.

AICPA

Minnesota, as do all of the other 53 jurisdictions, purchase the Uniform CPA Examination and grading services from the American Institute of Certified Public Accountants (AICPA).

Minnesota Board of Accountancy

Clause P: *State any other objective information which the Board members believe will be useful in reviewing Board activities.*

Effective February 13, 2004, the Board of Accountancy entered into a contract with CPA Examination Services (CPAES) to do the credentialing, registration and scheduling of candidates for the computer based test (CBT). This Professional & Technical Contract #A58261, runs to February 1, 2009, (please see the memo of explanation dated February 10, 2004, to Mr. Gerald Joyce included in this report).

The CBT started on April 4, 2004, with exam administered daily for 5 days a week for 2 months by appointment. There were 356 first time sections and 537 re-exam sections administered.

In FY04, BOA has prepared an on-line renewal and credit card payment program to be implemented for the 2005 renewal campaign. It is anticipated that 30% of the renewals will be done on-line in the initial offering.

Board Member Attendance List Fiscal Year 2003

	Jul 19	Aug 16	Oct 11	Dec 6	Jan 24	Mar 21	Apr 25	Jun 20
Tom Alagna	X	X	X	X	X	X	X	X
Eleanor Anderson	X	X	X	X	X	X	X	X
Tom Coulter	X	X	X	X	X	X	X	X
Linda Eisenmenger	X	X	X	X	absent	X	X	X
Philip Gleason	X	X	X	X	X	X	absent	X
Midge Holahan	X	X	X	X	absent	X	X	n/a
Roger Reinhart	X	X	X	X	X	X	X	X
J R Relick	X	absent	absent	X	absent	X	X	X
Duane Thompson	X	X	X	X	absent	X	X	X

Board Member Attendance List Fiscal Year 2004

	Jul 25	Aug 22	Oct 10	Nov 21	Dec 5	Jan 23	Feb 27	Mar 19	Apr 23	Jun 25
Tom Alagna	X	X	absent	X	X	X	X	X	X	X
Eleanor Anderson	X	X	X	X	X	X	absent	absent	n/a	n/a
Linda Eisenmenger	absent	X	absent	X	X	absent	absent	absent	n/a	n/a
Philip Gleason	X	X	X	X	X	absent	X	X	n/a	n.a
Robert Hyde	n/a	X	X	X	X	X	X	X	X	X
Rebecca Keran	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	X	X
Neil Lapidus	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	X	X
Sheri Moyle	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	absent	X
Jacqueline Pausch	X	X	absent	X	X	absent	absent	X	X	absent
Roger Reinhart	X	X	X	X	X	X	X	X	X	X
Ramanik Shah	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	X	X
Duane Thompson	X	X	absent	absent	absent	n/a	n/a	n/a	n/a	n/a
Lynn Widseth	X	X	absent	X	X	X	X	X	X	X

x – attended

n/a – no longer a member/new member

