



Wednesday, May 15, 2024

Board Meeting Agenda

9 a.m.

Board Room #3

2nd Floor Conference Center

9960 Mayland Drive, Henrico, VA 23233

- 9:00 a.m. Call to order – **Wendy Lewis, CPA, Chair**
Security briefing – **Veronica Paulson, Administrative Assistant**
Determination of quorum
Approval of May 15, 2024, agenda
Approval of April 12, 2024, board meeting minutes
- 9:15 a.m. Public comment period (general)*
- 9:25 a.m. NASBA and AICPA committee updates – **Wendy Lewis, CPA, Chair**
- 9:35 a.m. Public comment period for enforcement agenda*
Enforcement agenda – **Matthew Ross, Enforcement Director**
- Consent agenda:
- 2022-0558 - Consent Order (Ferguson)
 - 2024-0122 - Consent Order (Moyers)
 - 2023-0241 - Consent Order (Brown, Rudolph-Wiseman)
 - 2023-0331 - Consent Order (Warwick)
- Decisions after informal fact-finding hearing:
- 2023-0393 - Recommendation (Rudolph-Wiseman & Warwick)
 - 2022-0690 - Recommendation (Rudolph-Wiseman & Warwick)
 - 2022-0046 - Recommendation (Bradshaw & Mullen)
 - 2022-0084 - Recommendation (Bradshaw & Mullen)
 - 2022-0732 - Recommendation (Bradshaw & Mullen)
 - 2023-0433 - Recommendation (Glynn)
- 10:00 a.m. Executive Director's report – **Nancy Glynn, CPA, Executive Director**
- General updates
 - Financial and Board Report update – **Renai Reinholtz, Deputy Director**
 - Enforcement update – **Matthew Ross, Enforcement Director**
- 10:15 a.m. SMART Goals FY2024 – **Nadia A. Rogers, CPA, Vice Chair**
SMART Goals partially completed in 2024:
- Code and regulations including fee structure –
 - Code changes were adopted
 - Regulations will be addressed in 2025
 - Licensing and CPE system –
 - Licensing system SOW signed
 - No decision on the CPE system

SMART Goals that were acted on in 2024 but remain continuous goals:

- 150 hours –
 - Research completed and presented
 - Board has responded to the Professional Licensing Task Force
- CPA pipeline – 2024 activities
 - Approved 30-month contingent credits
 - Approved Credit Relief Initiative
 - Two campus board meetings
 - Two lunch and learn sessions
 - VBOA staff attended two campus events
 - Board member involvement with various committees, focus groups and student organizations

SMART Goals not completed in 2024:

- Conduct comprehensive review of CPE guidelines
- Inactive status policy
- Review VBOA policies

10:30 a.m. Board Planning for 2025 – **John Sarvay, Floricane, LLC**

12:30 p.m. Adjourn for lunch

1 p.m. FY2025 planning topics discussion, continued

2:30 p.m. Closed session (as needed)

2:45 p.m. Additional items for discussion:

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers
- Future meeting dates
 - June 11, 2024
 - Aug. 29, 2024
 - Oct. 22, 2024

3 p.m. Adjournment

***Five-minute public comment, per person, on those items not included on the agenda.**

Persons desiring to attend the meeting and requiring special accommodations/interpretive services should contact the VBOA office at (804) 367-8505 at least five days prior to the meeting so that suitable arrangements can be made for an appropriate accommodation. The VBOA fully complies with the Americans with Disabilities Act.

**Board Meeting
April 12, 2024
Draft minutes**

The Virginia Board of Accountancy met on Friday April 12, 2024, at the Student Center, Room #301, Norfolk State University (NSU), 700 Park Avenue Norfolk, Virginia 23504

MEMBERS PRESENT: Wendy P. Lewis, CPA, Chair
Nadia A. Rogers, CPA, Vice Chair
David Cotton, CPA, CFE, CGFM
Laurie A. Warwick, CPA

**MEMBERS ATTENDING
VIRTUALLY:** William R. Brown, CPA
Angela Rudolph-Wiseman, CPA

LEGAL COUNSEL: James Flaherty, Assistant Attorney General,
Office of the Attorney General

STAFF PRESENT: Nancy Glynn, CPA, Executive Director
Renai Reinholtz, Deputy Director
Matthew Ross, Enforcement Director
Kelli Yoder, Communications Manager
Nicholas Tazza, Manager, Licensing and Examination
Fergus Johnson, Management Fellow
Veronica Paulson, Administrative Assistant

**MEMBERS OF THE
PUBLIC PRESENT:** Javaune Adams-Gaston, Ph.D., President, NSU
Moncef Belhadjali, Ph.D., Dean (I) School of Business, NSU
Gerald E. Hunter, Ph.D., Vice President for Finance and Administration
and Chief Financial Officer, NSU
Dr. Jim Chen, Professor, NSU
Dr. Jean-Marie Banatte, Professor, NSU
Dr. Thomas Lewis, CPA, Professor, NSU
Alfonzo Alexander, Chief Ethics and Diversity Officer, NASBA, and
President of NASBA's Center for the Public Trust
Stephanie Peters, CEO, Virginia Society of Certified Public Accountants
(VSCPA)
Emily Walker, CAE, Vice President, Advocacy & Pipeline, VSCPA
Molly Wash, Pipeline & Diversity Director, VSCPA

More than twenty NSU/Tidewater Community College students and faculty

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**MEMBERS OF THE
PUBLIC APPEARING
VIRTUALLY:**

Dhanashree Gokhale
MK Jurovcik

CALL TO ORDER

Ms. Lewis called the meeting to order at 9:15 a.m.

SECURITY BRIEFING

Ms. Paulson provided the emergency evacuation procedures.

DETERMINATION OF QUORUM

Ms. Rudolph-Wiseman and Mr. Brown asked to join the meeting virtually, there were no concerns or objections from the Board. Ms. Lewis determined there was a quorum present.

APPROVAL OF AGENDA

Upon a motion by Ms. Rogers, and duly seconded, the members voted unanimously to approve the April 12, 2024, agenda. The members voting "AYE" were Ms. Lewis, Ms. Rogers, Mr. Brown, Mr. Cotton, Mr. Ms. Rudolph-Wiseman, and Ms. Warwick.

APPROVAL OF MINUTES

Upon a motion by Ms. Rogers and duly seconded, the members voted unanimously to approve the February 21, 2024, Board meeting minutes, as presented. The members voting "AYE" were Ms. Lewis, Ms. Rogers, Mr. Brown, Mr. Cotton, Mr. Ms. Rudolph-Wiseman, and Ms. Warwick.

Welcome VBOA and Students

Dr. Javaune Adams-Gaston, President of NSU, warmly welcomed all attendees and thanked the Board for showing their support by coming to NSU to inspire the students. Dr. Adams-Gaston spoke of the importance of internships and creating opportunities for students.

Dr. Gerald Hunter, Vice President for Finance and Administration and CFO for NSU, welcomed and thanked the Board for being at NSU.

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Dr. Moncef Belhadjali, Interim Dean of NSU's School of Business, welcomed the Board and introduced members of the staff and students from the School of Business in attendance. Dr. Belhadjali then introduced Dr. Jean-Marie Banatte, a longtime member of the NSU School of Business, to the Board.

Dr. Banatte spoke of the NSU Accounting program and welcomed a current professor and former student of NSU, Dr. Thomas Lewis, CPA, to speak. Dr. Lewis spoke of his path from student to CPA to Ph.D. and highlighted some of the positive changes of the NSU program.

PUBLIC COMMENT PERIOD

Ms. Walker, VSCPA Vice President, Advocacy & Pipeline, addressed the attendees regarding the mission and role of the VSCPA and its relationship with students, its members and the VBOA. Ms. Walker spoke of the National Pipeline Advisory Group, which is a nationwide discussion surrounding the education requirements for CPA licensure.

Board Member/Staff Introductions and VBOA Overview

Ms. Lewis facilitated a brief presentation on the authority and functions of the VBOA. Each Board member introduced themselves and shared their inspiration for serving on the Board.

NASBA and AICPA Committee Updates

Mr. Cotton updated the Board on the NASBA Regulatory Response Committee regarding a PCAOB exposure draft, "Rulemaking Docket Matter No. 054 – Proposals Regarding False or Misleading Statements Concerning PCAOB Registration and Oversight and Constructive Requests to Withdraw from Registration."

Ms. Rogers addressed the Board regarding the AICPA Board of Examiners and the work being done to set the Cut Score for the new CPA Evolution exam sections. She gave an overview to the students in attendance of what a cut score is and how each section is evaluated differently.

Ms. Warwick noted that the NASBA Board will meet at the end of April to discuss the progress of the Professional Licensure Taskforce and the next steps. She will provide updates to the Board at the May meeting.

Mr. Brown updated the Board that he will be attending the Enforcement Resources Committee meeting on April 22 and will update at the May Board meeting.

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Building a Career in Accounting – Wendy P. Lewis, CPA

Ms. Lewis led an informative presentation on the accounting profession and what it truly means to be a CPA. She discussed the facts and myths surrounding the profession, the possible career paths available to students and shared some of the positive experiences she has had as a CPA over the course of her career. Students participated in a question-and-answer session.

CPA Evolution: Changes to the CPA exam – Nadia A. Rogers, CPA

Ms. Rogers welcomed students and led a comprehensive presentation on the future of the accounting profession, the purpose and specifics of CPA Evolution and recent changes to the CPA exam as well as VBOA requirements. She included strategies for taking the new exam and students participated with questions throughout.

About the Center of Public Trust, NASBA – Alfonzo Alexander, CPT Director, NASBA

Mr. Alexander shared information about the Center of Public Trust (CPT) and the focus on viable and ethical leadership through the Ethical Leadership Certification Program. He addressed the need for mentorships and how CPT builds a curriculum to help combat what professionals encounter early in their careers. Mr. Alexander fielded questions from students and staff.

Virginia Society of CPAs – Student Resources – Molly Wash, VSCPA Pipeline & Diversity Director

Ms. Wash shared with attendees the ways in which VSCPA supports students on their pathway to the CPA. Among the contributions mentioned were the scholarship availability and a mentoring program. She outlined the benefits of student membership in VSCPA.

Public Comment Period – Enforcement

There were no public comments made.

Enforcement Agenda – Matthew Ross, Enforcement Director

The following actions were taken during open session:

Case #2023-0304, 2023-0387, 2023-0378, 2023-0376

Upon motion by Ms. Rogers, and duly seconded, these four matters, which were all consent orders, were taken as a block for discussion and voting purposes. The consent orders were approved.

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CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA – Abstain

VOTE:

Ayes: Five (5)
Abstain: One (1)
Nays: None (0)

Case #2023-0243

Ms. Rudolph-Wiseman left the room (virtually).

Upon a motion by Mr. Cotton and duly seconded, the members voted to approve the consent order as written.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Abstain
Laurie A. Warwick, CPA – Aye

VOTE:

Ayes: Five (5)
Abstain: One (1)
Nays: None (0)

Case #2023-0149

Upon a motion by Ms. Rudolph-Wiseman and duly seconded, the members voted to reject the consent order and to schedule the matter for an informal fact-finding conference.

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CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA – Aye

VOTE:

Ayes: Six (6)
Abstain: None (0)
Nays: None (0)

Case #2024-0025

Ms. Glynn left the room.

The Board members reviewed the record, which consisted of the licensing file, Informal Fact-Finding conference exhibits, and the Presiding Officer's Recommendation and Summary of the Informal Fact-Finding Conference. After discussion, a motion was made by Ms. Warwick and duly seconded, to adopt the Presiding Officer Recommendation in its entirety and incorporate it as part of the Board's final order. The Board found by substantial evidence that the Respondent violated 18VAC5-22-90(A) and 18VAC5-22-170(A).

The Board imposed the recommended penalties of a total of \$930.00 in monetary penalties, and that the Respondent be subject to a CPE compliance review for the three-year period of 2024, 2025 and 2026. The Board also imposed an additional penalty that the Respondent provide proof of completion for 18 hours of CPE within ninety (90) days of the date of the Board's final order.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM – Abstain
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA – Aye

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VOTE:

Ayes: Five (5)

Abstain: One (1)

Nays: None (0)

Case #2023-0140

This file was moved to Closed Session.

Begin closed meeting

Upon a motion by Ms. Rogers, and duly seconded, the members approved by unanimous vote the meeting be recessed and the Virginia Board of Accountancy convene a closed meeting under the Virginia Freedom of Information Act to a matter lawfully exempted from open meeting requirements under the exemptions contained in Virginia Code § 2.2-3711(A)(27).

The following non-members will be in attendance for the closed meeting to reasonably aid in the consideration of this topic: James Flaherty, Nancy Glynn, CPA and Matthew Ross. Mr. Cotton did not participate in the closed session.

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM – Aye
Wendy P. Lewis, CPA - Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA – Aye

VOTE:

Ayes: Five (5)

Abstain None (0)

Nays: None

End closed meeting

Upon a motion by Ms. Rogers, and duly seconded, the Virginia Board of Accountancy convened a closed meeting on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and WHEREAS, § 2.2-3712 (D) of the Code of Virginia requires a certification by this Board that such closed meeting was conducted in conformity with Virginia law.

NOW THEREFORE, BE IT RESOLVED, that the VBOA hereby certifies that, to the best

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of each member's knowledge, (i) only public business matters lawfully exempted from open meeting requirements by Virginia laws were discussed in the closed meeting to which this certification resolution applies, and (ii) only such public business matters as were identified in the motion convening the closed meeting were heard, discussed, or considered by the VBOA.

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM – Abstain
Wendy P. Lewis, CPA - Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA – Aye

VOTE:

Ayes: Five (5)
Abstain One (1)
Nays: None

Case #2023-0140

The Board members reviewed the record, which consisted of the licensing file, Informal Fact-Finding conference exhibits, and the Presiding Officer's Recommendation and Summary of the Informal Fact-Finding Conference. After discussion, a motion was made by Ms. Warwick and duly seconded, to adopt the Presiding Officer Recommendation and incorporate it as part of the Board's final order as it related to violations. The Board found by substantial evidence that the Respondent violated 54.1-111(A)(2) & (3), 54.1-4409.1(A), 54.1-4414(i)(2) and (4) and 54.1-4414.1 (A), (B) and (F).

The Board imposed a monetary penalty of \$10,000.00 and a requirement that Respondent immediately terminate his use of the CPA title in Virginia.

CALL FOR VOTE:

William R. Brown, CPA – Abstain
David Cotton, CPA, CFE, CGFM – Abstain
Wendy P. Lewis, CPA – Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye
Laurie A. Warwick, CPA – Aye

VOTE:

Ayes: Four (4)

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Abstain: Two (2)
Nays: None (0)

EXECUTIVE DIRECTOR'S General and Smart Goals Updates – Nancy Glynn, Executive Director

General updates

- Ms. Glynn recommended to the Board that they revisit the suspension of Re-Exam fees at the May 2024 Board meeting.
- Ms. Glynn updated the Board that the Code and Regulations including (SB463 and HB1337) were signed by the Governor. The new code changes will go into law on July 1, 2024.
- Ms. Glynn informed the Board that the licensing system contract was signed and work has begun per the project plan.
- Ms. Glynn has requested a facilitator for the May Board meeting. The facilitator will contact each Board member separately regarding goals and objectives prior to the May Board meeting.

Board Elections – Nancy Glynn, CPA, Executive Director

Ms. Glynn advised the Board regarding the voting process and opened the floor for comments. Nominees for Chair and Vice Chair addressed the Board. After a vote by members of the Board, Wendy Lewis, CPA, was elected as Chair of the Virginia Board of Accountancy for 2024-2025. Nadia A. Rogers, CPA, was elected as the Vice Chair of the Virginia Board of Accountancy for 2024-2025.

Board Discussion Topics – Wendy P. Lewis, CPA, Chair

S.M.A.R.T. Goals FY2024 Update – 150 Hours Research – Fergus Johnson, Management Fellow

Mr. Johnson presented to the Board his completed research into the 150-hour education requirement for licensure. Mr. Johnson fielded questions from the Board and from students and faculty present.

RECESS FOR LUNCH 12:30 p.m.

RECONVENE 1:30 p.m.

DETERMINATION OF QUORUM

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Ms. Warwick did not rejoin after lunch. Ms. Lewis determined there was a quorum present.

Enforcement Processes – Matt Ross, Enforcement Director

Mr. Ross presented the Enforcement Process Manual that was updated during the Board meeting on Feb. 21, 2024. Mr. Ross highlighted the areas of change from the previous manual and engaged the Board in discussion. Upon a motion by Mr. Cotton and duly seconded, the Board voted to approve the Enforcement Process Manual as presented.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM –Aye
Wendy P. Lewis, CPA - Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

Ayes: Five (5)
Abstain: None (0)
Nays: None (0)

Discussion regarding companion guidance for new Board Members followed.

Financial and Board Report update - Renai Reinholtz, Deputy Director

Ms. Reinholtz presented the Financial and Board Report as of March 31, 2024. Ms. Reinholtz fielded questions by the Board.

Ms. Reinholtz presented the draft FY24 financial statements. Upon a motion by Mr. Cotton and duly seconded, the members voted to approve the FY24 financial statements.

CALL FOR VOTE:

William R. Brown, CPA – Aye
David Cotton, CPA, CFE, CGFM –Aye
Wendy P. Lewis, CPA - Aye
Nadia A. Rogers, CPA – Aye
Angela Rudolph-Wiseman, CPA – Aye

VOTE:

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Ayes: Five (5)
Abstain: None (0)
Nays: None (0)

Enforcement Update – Matt Ross, Enforcement Director

Mr. Ross presented the Board with an update on the Enforcement division. He fielded questions from the Board regarding the NASBA Ethics Course discussed by Mr. Alexander. Mr. Cotton offered to take the course and report back to Board members regarding whether the course should be considered as part of the enforcement process sanctions.

ADDITIONAL ITEMS FOR DISCUSSION

- Sign Conflict of Interest forms
- Sign Travel Expense vouchers

FUTURE MEETING DATES

- May 15, 2024 – Planning Meeting
- June 11, 2024
- August 29, 2024
- October 22, 2024

ADJOURNMENT

There being no further business before the VBOA, Ms. Lewis adjourned the meeting at 1:55 p.m.

APPROVED:

Wendy P. Lewis, CPA, Chair

COPY TESTE:

Nancy Glynn, CPA, Executive Director

Budget vs. Actual Expenditures As of April 30, 2024



		FY24 Operating Budget	FY24 YTD Expenditures	% Expended	FY23 YTD Expenditures	FY22 Expenditures	FY21 Expenditures
Salaries & Benefits							
1123	Salaries	1,188,712	889,220	74.8%	1,036,015	897,977	844,009
11XX	Benefits	534,267	309,590	57.9%	390,631	354,860	352,058
Total Salaries & Benefits		\$ 1,722,979	\$ 1,198,810	69.6%	\$ 1,426,646	\$ 1,252,837	\$ 1,196,067
Contractual Services							
1211	Express Services	3,500	4,453	127.2%	5,407	655	33
1214	Postal Services	21,000	8,442	40.2%	18,467	15,395	14,576
1215	Printing Services	7,500	8,020	106.9%	3,448	5,766	3,208
1216	Telecommunications - VITA	10,800	9,185	85.0%	10,593	11,449	10,921
1217	Telecommunications - Nonstate (CallFire)	2,500	390	15.6%	1,442	1,200	1,530
1219	Inbound Freight	300	169	56.2%	220	135	22
1221	Organization Memberships (primarily NASBA)	8,336	7,080	84.9%	8,642	9,279	7,674
1222	Publication Subscriptions	1,270	1,170	92.1%	1,323	4,357	3,655
1224	Training - Courses, Workshops, Conferences	6,445	6,661	103.4%	8,769	6,126	763
1227	Training-Transportation, Lodging, Meals, Incidentals	15,500	7,950	51.3%	13,115	4,635	-
1242	Fiscal Services (Credit Card Merchant Fees)	49,000	19,396	39.6%	48,315	45,864	47,123
1243	Attorney Services	27,000	23,121	85.6%	17,207	16,097	26,217
1244	Mgmt. Services - NASBA/special accommodations	14,800	13,892	93.9%	11,079	10,387	9,012
1246	Public Info/Public Relations (subscriptions)	3,385	4,468	132.0%	2,914	2,485	439
1247	Legal Services (court reporting services)	5,500	3,648	66.3%	4,072	8,363	11,460
1264	Food and Dietary Services	2,500	1,864	74.6%	2,662	2,352	1,127
1265	Laundry & Linen Services	-	20	---	-	-	-
1266	Manual Labor Services (Includes shredding services)	550	240	43.6%	120	200	1,410
1268	Skilled Services	2,100	1,100	52.4%	1,125	1,650	-
1272	VITA Pass through - System Hosting, Maintenance, and Admin	-	-	---	229,224	222,006	320,442
1272	VITA Pass through - Shared ISO Audit Services	-	-	---	18,093	20,425	-
1272	VITA Pass through - ECOS fees	-	-	---	-	4,755	-
1272	VITA Pass through - System Reporting Tool	-	-	---	-	5,750	-
1273	Info Mgmt Design and Development Services (PM support)	85,000	900	1.1%	28,930	19,450	230,725
1275	Computer Software Maintenance (MLO and website hosting)	243,854	222,313	91.2%	6,830	7,050	7,235
1278	VITA Information Technology Infrastructure Services (monthly services)	80,400	34,061	42.4%	53,872	52,008	57,838
1279	Computer Software Development Services	244,000	-	0.0%	-	-	-
1282	Travel - Personal Vehicle	7,500	5,018	66.9%	6,668	4,927	962
1283	Travel - Public Carriers	150	114	75.9%	13	497	-
1284	Travel - State Vehicles	450	533	118.4%	217	-	-
1285	Travel - Subsistence and Lodging	4,500	3,934	87.4%	3,360	1,890	-
1288	Travel, Meal Reimburse - Not IRS Rpt	2,000	2,230	111.5%	1,654	1,106	-
Total Contractual Services		\$ 849,840	\$ 390,372	45.9%	\$ 507,782	\$ 486,259	\$ 760,054

	FY24 Operating Budget	FY24 YTD Expenditures	% Expended	FY23 YTD Expenditures	FY22 Expenditures	FY21 Expenditures
<u>Supplies and Materials</u>						
1312 Office Supplies	1,500	1,407	93.8%	916	864	904
1313 Stationery and Forms	1,800	-	0.0%	1,146	404	644
1323 Gasoline	150	16	11.0%	65	-	-
1335 Packaging and Shipping Supplies	1,200	369	30.8%	369	369	720
1342 Medical & Dental Supplies	50	-	0.0%	-	-	30
1352 Custodian Repair & Maintenance	-	-	---	-	-	14
1362 Food & Dietary Supplies	350	705	201.5%	192	126	107
1363 Food Service Supplies	150	72	47.9%	-	236	35
1373 Computer Operating Supplies	1,200	220	18.4%	748	786	1,236
Total Supplies & Materials	\$ 6,400	\$ 2,790	43.6%	\$ 3,435	\$ 2,785	\$ 3,689
<u>Transfer Payments</u>						
1413 Awards & Recognition	500	-	0.0%	500	623	343
1415 Unemployment Compensation	-	-	---	-	-	216
1418 Incentives	1,200	680	56.7%	1,226	-	-
Total Transfer Payments	\$ 1,700	\$ 680	40.0%	\$ 1,726	\$ 623	\$ 559
<u>Continuous Charges</u>						
1512 Automobile Liability Insurance	231	-	0.0%	231	231	231
1516 Property Insurance	540	-	0.0%	540	540	1,224
1534 Equipment Rentals	10,105	5,961	59.0%	8,643	7,454	8,099
1539 Building Rentals - Non-State Owned Facilities	104,318	86,584	83.0%	101,512	97,997	95,005
1541 Agency Service Charges (shared services)	62,600	30,134	48.1%	60,498	49,465	52,373
1551 General Liability Insurance	5,400	-	0.0%	5,328	5,328	328
1554 Surety Bonds	40	-	0.0%	-	40	40
1555 Worker's Compensation	1,110	-	0.0%	926	1,110	1,094
Total Continuous Charges	\$ 184,344	\$ 122,678	66.5%	\$ 177,678	\$ 162,165	\$ 158,394
<u>Equipment</u>						
2216 Network Components	750	-	0.0%	-	1,653	877
2217 Other Computer Equipment	200	183	91.5%	405	155	130
2218 Computer Software Purchases	500	11	2.3%	386	418	50
2231 Electronic Equipment	-	1,329	---	967	1,170	-
2233 Voice and Data Transmission Equipment	-	-	---	-	-	969
2262 Office Furniture	1,200	-	0.0%	454	755	-
2263 Office Incidentals	-	-	---	46	63	345
2328 Construction, Building Improvements	-	-	---	-	-	150
Total Equipment	\$ 2,650	\$ 1,523	57.5%	\$ 2,259	\$ 4,214	\$ 2,521
Total Expenses	\$ 2,767,913	\$ 1,716,853	62.0%	\$ 2,119,526	\$ 1,908,884	\$ 2,121,284
Chapter 2 Appropriation	\$ 2,767,913					

Cash Balances



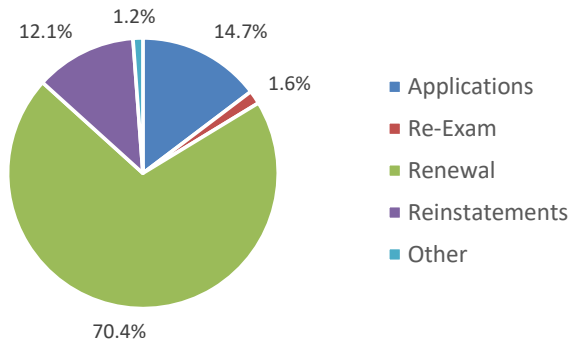
	Operating Fund		Trust Fund	
	FY2024	FY2023	FY2024	FY2023
	As of 4/30/24	As of 4/30/23	As of 4/30/24	As of 4/30/23
Beginning Cash Balance July 1	\$ 2,890,877	\$ 2,556,744	\$ 3,205,952	\$ 3,341,044
YTD Revenue Collected	1,121,235	1,124,549	-	-
Interest earnings	68,779	22,692	103,056	34,780
Accounts Payable	20,651	29,936	-	-
Cash Transfers In per Board Policy #1	-	193,303	141,788	-
Cash Transfers Out per Board Policy #1	(141,788)		-	(193,303)
YTD Expenditures	(1,716,853)	(1,703,632)	-	-
Cash Balance	\$ 2,242,899	\$ 2,223,593	\$ 3,450,795	\$ 3,182,521
Required Cash Transfers:				
Central Service Agencies Transfer	\$ (11,983)	\$ (11,983)	-	-
Cash Balance after required transfers	\$ 2,230,916	\$ 2,211,610	\$ 3,450,795	\$ 3,182,521

Revenue Collections by Fee Type

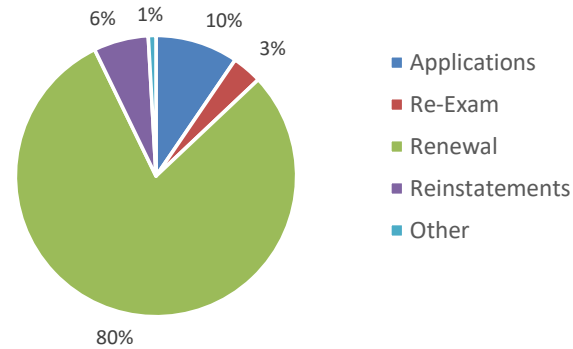


Fee Type	FY2024 - YTD as of 4/30/24	FY2023 - YTD as of 4/30/23	Fiscal Year Ending 6/30/23	Fiscal Year Ending 6/30/22	Fiscal Year Ending 6/30/21
Exam Application Fee	\$ 108,720	\$ 97,635	\$ 139,635	\$ 130,560	\$ 149,430
Individual License Application Fee	50,250	57,150	67,950	70,800	83,100
Firm License Application Fee	5,800	4,100	5,000	4,100	4,500
Re-Exam Application	18,080	61,260	76,900	72,080	83,420
Renewal Fee	789,555	756,035	1,782,800	1,777,925	1,824,315
Reinstatement Fee	135,950	132,500	140,850	98,600	63,150
Duplicate Wall Certificate Fee	1,700	1,450	1,725	2,150	1,700
License Verification Fee	10,275	13,325	16,650	21,325	16,625
CPA Exam Score Transfers	1,025	975	1,150	1,075	1,325
Administrative Fee	80	-	-	45	646
Bad Check Fee	100	239	239	50	50
Total Revenue by Fee Type	\$ 1,121,535	\$ 1,124,669	\$ 2,232,899	\$ 2,178,710	\$ 2,228,261
Net Revenue per Cardinal	\$ 1,121,235	\$ 1,124,549	\$ 2,232,824	\$ 2,178,830	\$ 2,199,041
Difference	\$ 300	\$ 120	\$ 75	\$ (120)	\$ 29,220

FY24 YTD Revenue Collections



FY23 Revenue Collections



Accounts Receivable



	<u>FY2024 - YTD as of 4/30/24</u>	<u>FY2023 - YTD as of 4/30/23</u>	<u>Fiscal Year Ending 6/30/23</u>	<u>Fiscal Year Ending 6/30/22</u>	<u>Fiscal Year Ending 6/30/21</u>
Fines levied	\$ 244,718	\$ 738,330	\$ 759,525	\$ 189,950	\$ 128,042
Fines collected	\$ 207,058	\$ 302,650	\$ 335,357	\$ 157,851	\$ 138,947
Fines Discharged	\$ 1,500	\$ 52,542	\$ 52,542	\$ -	\$ -
Outstanding Current fines receivable (< 365 Days)	\$ 57,749	\$ 507,546	\$ 546,076	\$ 49,751	\$ 29,041
Outstanding Written-off receivables (=> 365 Days)	\$ 1,133,061	\$ 606,074	\$ 608,574	\$ 680,731	\$ 669,342

**Individual and firm license activity
April 30, 2024**

<i>Fiscal Period</i>	Period ending 4/30/2024	Period ending 4/30/2023	Period ending 6/30/2023	Period ending 6/30/2022	Period ending 6/30/2021
REGULANTS					
Individuals					
Active, licensed CPAs	27,368	27,419	26,556	26,482	26,715
Inactive, licensed CPAs	2,185	2,200	2,090	2,053	2,033
Total Licensed CPAs	29,553	29,619	28,646	28,535	28,748
Out-of-state licensees	10,254	10,237	9,867	9,669	9,572
Reinstatements - Individuals	356	360	274	257	170
New CPA licenses issued	667	772	940	1,039	1,069
Expired/voluntarily surrendered licenses	67	32	1,041	1,337	119
Exam Candidates					
Number of first time exam candidates	930	759	931	1,118	1,193
Firms					
Total active, licensed CPA firms	1,155	1,155	1,094	1,172	1,125
Reinstatements - Firms	22	13	19	18	8
New CPA firm licenses issued	51	32	44	42	38
Expired/voluntarily surrendered licenses	11	1	81	76	12

All Open Enforcement Complaints - As of April 1, 2024

All Open Enforcement Complaints



All Open Complaint Types

CPE Deficiency	27
Acts Discreditable	9
Due Professional Care	18
Unlicensed Activity	32
Peer Review	1
87	

All Open Enforcement Complaints - As of May 3, 2024

All Open Enforcement Complaints



All Open Complaint Types

CPE Deficiency	48
Acts Discreditable	11
Due Professional Care	23
Unlicensed Activity	34
Peer Review	1
Eligibility 1*	118*

New and Closed Complaints - April 2, 2024 to May 3, 2024

Opened Complaints



Opened Complaint Types

CPE Deficiency	45
Acts Discreditable	2
Unlicensed Activity	11
Due Professional Care	12
Eligibility 1*	71*

Closed Complaints



Closed Complaint Types

CPE Deficiency	24
Due Professional Care	7
Unlicensed Activity	9
Acts Discreditable	0
40	

Disposition Types

Advisory Letter	5	Board Order	2
Consent Order	25	Closed Agency Referral	0
No Finding	0	No Violation	1
No Jurisdiction	6	Interagency Referral	1
40			

CPE Audit Report as of May 3, 2024

	Ending 5/3/2024	Year Ending 6/30/2023	Year Ending 6/30/2022	Year ending 6/30/2021	Year Ending 6/30/2020	Year Ending 6/30/2019
CPE Audits Selected	572	428	573	751	696	1366
CPE Audits Passed	245	319	432	597	544	1139
CPE Audits Deficient	99	109	141	154	152	227
CPE Audits Pending	228	0	0	0	0	0
CPE Deficiency Rate	29%	25%	25%	21%	22%	17%

Other audits completed during Calendar Years

	Reinstatement and Inactive Audits			Self-Report Audits		Enforcement Audits	
	2024	2023	2022	2024	2023	2024	2023
Audits Selected	42	413	454	69	153	9	10
CPE Audits Passed	33	346	398	3	24	4	4
CPE Audits Deficient	0	1	2	6	127	4	6
CPE Audits Pending	9	66	54	44	2	1	0
						50%	60%

Open CPE Enforcement Cases

Complaint #	Type	Status	Disposition	Date Received	Date Entered	Status Date	TotalDays
2023-0433	CPE Deficiency	Board Meeting - Pending		Dec 5, 2023	Dec 5, 2023	Apr 10, 2024	150
2024-0054	CPE Deficiency	IFF - Scheduled		Feb 7, 2024	Feb 7, 2024	Apr 5, 2024	86
2024-0057	CPE Deficiency	IFF - Scheduled		Feb 7, 2024	Feb 7, 2024	Apr 5, 2024	86
2024-0058	CPE Deficiency	IFF - Scheduled		Feb 7, 2024	Feb 7, 2024	Apr 5, 2024	86
2024-0066	CPE Deficiency	IFF - Scheduled		Feb 13, 2024	Feb 13, 2024	Apr 5, 2024	80
2024-0068	CPE Deficiency	IFF - Scheduled		Feb 13, 2024	Feb 13, 2024	Apr 5, 2024	80
2024-0077	CPE Deficiency	IFF - Scheduled		Feb 15, 2024	Feb 15, 2024	Apr 5, 2024	78
2024-0101	CPE Deficiency	IFF - Pending		Mar 13, 2024	Mar 13, 2024	Apr 3, 2024	51
2024-0103	CPE Deficiency	IFF - Pending		Mar 15, 2024	Mar 15, 2024	Apr 23, 2024	49
2024-0111	CPE Deficiency	IFF - Pending		Mar 19, 2024	Mar 19, 2024	Apr 4, 2024	45
2024-0114	CPE Deficiency	IFF - Pending		Mar 20, 2024	Mar 20, 2024	Apr 17, 2024	44
2024-0119	CPE Deficiency	Consent Order - Sent		Mar 27, 2024	Mar 27, 2024	Apr 22, 2024	37
2024-0120	CPE Deficiency	Consent Order - Sent		Mar 29, 2024	Mar 29, 2024	Apr 22, 2024	35
2024-0123	CPE Deficiency	IFF - Pending		Apr 4, 2024	Apr 4, 2024	Apr 4, 2024	29
2024-0124	CPE Deficiency	IFF - Pending		Apr 4, 2024	Apr 4, 2024	May 3, 2024	29
2024-0125	CPE Deficiency	Consent Order - Sent		Apr 4, 2024	Apr 4, 2024	Apr 17, 2024	29
2024-0136	CPE Deficiency	IFF - Pending		Apr 8, 2024	Apr 8, 2024	May 3, 2024	25
2024-0139	CPE Deficiency	IFF - Pending		Apr 10, 2024	Apr 10, 2024	May 3, 2024	23
2024-0141	CPE Deficiency	IFF - Pending		Apr 10, 2024	Apr 10, 2024	Apr 10, 2024	23
2024-0142	CPE Deficiency	IFF - Pending		Apr 10, 2024	Apr 10, 2024	Apr 17, 2024	23
2024-0144	CPE Deficiency	IFF - Pending		Apr 10, 2024	Apr 10, 2024	Apr 23, 2024	23
2024-0145	CPE Deficiency	Consent Order - Sent		Apr 11, 2024	Apr 11, 2024	Apr 23, 2024	22
2024-0146	CPE Deficiency	Consent Order - Sent		Apr 11, 2024	Apr 11, 2024	Apr 23, 2024	22
2024-0147	CPE Deficiency	IFF - Pending		Apr 11, 2024	Apr 11, 2024	Apr 12, 2024	22
2024-0150	CPE Deficiency	Consent Order - Draft		Apr 16, 2024	Apr 16, 2024	Apr 29, 2024	17
2024-0151	CPE Deficiency	IFF - Pending		Apr 16, 2024	Apr 16, 2024	Apr 16, 2024	17
2024-0152	CPE Deficiency	Consent Order - Sent		Apr 16, 2024	Apr 16, 2024	Apr 30, 2024	17
2024-0153	CPE Deficiency	Consent Order - Sent		Apr 16, 2024	Apr 16, 2024	Apr 30, 2024	17
2024-0154	CPE Deficiency	Consent Order - Sent		Apr 17, 2024	Apr 17, 2024	Apr 30, 2024	16
2024-0155	CPE Deficiency	IFF - Pending		Apr 17, 2024	Apr 17, 2024	Apr 29, 2024	16
2024-0156	CPE Deficiency	IFF - Pending		Apr 17, 2024	Apr 17, 2024	Apr 19, 2024	16
2024-0157	CPE Deficiency	IFF - Pending		Apr 19, 2024	Apr 19, 2024	Apr 29, 2024	14
2024-0158	CPE Deficiency	IFF - Pending		Apr 19, 2024	Apr 19, 2024	Apr 29, 2024	14
2024-0159	CPE Deficiency	Consent Order - Sent		Apr 19, 2024	Apr 19, 2024	Apr 30, 2024	14
2024-0160	CPE Deficiency	Consent Order - Sent		Apr 19, 2024	Apr 19, 2024	Apr 30, 2024	14
2024-0166	CPE Deficiency	Consent Order - Sent		Apr 29, 2024	Apr 29, 2024	Apr 30, 2024	4
2024-0167	CPE Deficiency	Consent Order - Sent		Apr 29, 2024	Apr 29, 2024	Apr 30, 2024	4
2024-0168	CPE Deficiency	Entered / Intake		Apr 29, 2024	Apr 29, 2024	Apr 29, 2024	4
2024-0170	CPE Deficiency	Entered / Intake		Apr 30, 2024	Apr 30, 2024	Apr 30, 2024	3
2024-0171	CPE Deficiency	Entered / Intake		Apr 30, 2024	Apr 30, 2024	Apr 30, 2024	3
2024-0175	CPE Deficiency	Entered / Intake		May 1, 2024	May 1, 2024	May 1, 2024	2
2024-0177	CPE Deficiency	Entered / Intake		May 1, 2024	May 1, 2024	May 1, 2024	2
2024-0180	CPE Deficiency	Entered / Intake		May 1, 2024	May 1, 2024	May 1, 2024	2
2024-0181	CPE Deficiency	Entered / Intake		May 2, 2024	May 2, 2024	May 2, 2024	1
2024-0183	CPE Deficiency	Entered / Intake		May 2, 2024	May 2, 2024	May 2, 2024	1
2024-0187	CPE Deficiency	Entered / Intake		May 3, 2024	May 3, 2024	May 3, 2024	0
2024-0188	CPE Deficiency	Entered / Intake		May 3, 2024	May 3, 2024	May 3, 2024	0
2024-0191	CPE Deficiency	Entered / Intake		May 3, 2024	May 3, 2024	May 3, 2024	0

Open NON-CPE Enforcement Cases

Complaint #	Type	Status	Disposition	Date Received	Date Entered	Status Date	TotalDays
2022-0046	Due Professional Care	Board Meeting - Pending		Aug 3, 2020	Jan 27, 2022	Apr 10, 2024	1,369
2021-0091	Due Professional Care	Probable Cause Review		Sep 8, 2021	Oct 18, 2021	Mar 1, 2024	968
2021-0145	Unlicensed Activity - O	Probable Cause Review		Dec 10, 2021	Dec 10, 2021	Apr 2, 2024	875
2022-0084	Unlicensed Activity - G	Board Meeting - Pending		Feb 24, 2022	Feb 28, 2022	Apr 10, 2024	799
2022-0362	Unlicensed Activity - O	Probable Cause Review		Jun 21, 2022	Jun 21, 2022	Apr 2, 2024	682
2022-0384	Due Professional Care	Probable Cause Review		Jul 19, 2022	Jul 19, 2022	Jul 26, 2023	654
2022-0545	Due Professional Care	Probable Cause Review		Sep 15, 2022	Sep 15, 2022	Jan 22, 2024	596
2022-0558	Due Professional Care	Board Meeting - Pending		Oct 4, 2022	Oct 4, 2022	Apr 30, 2024	577
2022-0690	Due Professional Care	Board Meeting - Pending		Nov 29, 2022	Nov 29, 2022	Apr 23, 2024	521
2022-0701	Due Professional Care	IFF - Completed		Dec 2, 2022	Dec 2, 2022	Apr 30, 2024	518
2022-0732	Unlicensed Activity - O	Board Meeting - Pending		Dec 12, 2022	Dec 12, 2022	Apr 10, 2024	508
2023-0149	Unlicensed Activity - O	IFF - Scheduled		Apr 11, 2023	Apr 11, 2023	Apr 16, 2024	388
2023-0171	Unlicensed Activity - O	IFF - Completed		May 16, 2023	May 16, 2023	Apr 18, 2024	353
2023-0379	Unlicensed Activity - O	IFF - Pending		May 16, 2023	Oct 4, 2023	Apr 16, 2024	353
2023-0241	Unlicensed Activity - O	Board Meeting - Pending		Jun 29, 2023	Jun 29, 2023	Apr 22, 2024	309
2023-0321	Acts Discreditable	IFF - Completed		Aug 22, 2023	Aug 22, 2023	Apr 30, 2024	255
2023-0331	Peer Review	Board Meeting - Pending		Aug 25, 2023	Aug 25, 2023	Apr 2, 2024	252
2023-0382	Acts Discreditable	Open Case		Oct 10, 2023	Oct 10, 2023	Oct 10, 2023	206
2023-0383	Acts Discreditable	Open Case		Oct 10, 2023	Oct 10, 2023	Oct 10, 2023	206
2023-0384	Acts Discreditable	Open Case		Oct 10, 2023	Oct 10, 2023	Oct 10, 2023	206
2023-0386	Acts Discreditable	IFF - Scheduled		Oct 10, 2023	Oct 10, 2023	Apr 16, 2024	206
2023-0389	Acts Discreditable	Open Case		Oct 13, 2023	Oct 13, 2023	Oct 13, 2023	203
2023-0390	Acts Discreditable	Open Case		Oct 13, 2023	Oct 13, 2023	Oct 13, 2023	203
2023-0393	Unlicensed Activity - O	Board Meeting - Pending		Oct 16, 2023	Oct 16, 2023	Apr 24, 2024	200
2023-0400	Acts Discreditable	NOAV - Sent		Oct 18, 2023	Oct 18, 2023	Oct 30, 2023	198
2023-0418	Unlicensed Activity - O	Entered / Intake		Nov 3, 2023	Nov 3, 2023	Nov 3, 2023	182
2023-0423	Unlicensed Activity - O	Probable Cause Review		Nov 21, 2023	Nov 21, 2023	Mar 11, 2024	164
2023-0434	Unlicensed Activity - O	IFF - Pending		Dec 6, 2023	Dec 6, 2023	Mar 27, 2024	149
2023-0438	Due Professional Care	Entered / Intake		Dec 14, 2023	Dec 14, 2023	Dec 14, 2023	141
2023-0446	Due Professional Care	Requested Additional Information		Dec 14, 2023	Dec 21, 2023	Apr 2, 2024	141
2023-0444	Acts Discreditable	Entered / Intake		Dec 21, 2023	Dec 21, 2023	Dec 21, 2023	134
2023-0452	Due Professional Care	Requested Additional Information		Dec 27, 2023	Dec 27, 2023	Apr 2, 2024	128
2024-0009	Due Professional Care	NOAV - Sent		Jan 10, 2024	Jan 10, 2024	Jan 11, 2024	114
2024-0033	Unlicensed Activity - O	Probable Cause Review		Jan 25, 2024	Jan 25, 2024	Apr 1, 2024	99
2024-0035	Due Professional Care	Probable Cause Review		Jan 26, 2024	Jan 26, 2024	Mar 13, 2024	98
2024-0041	Unlicensed Activity - O	Probable Cause Review		Jan 29, 2024	Jan 29, 2024	Mar 11, 2024	95
2024-0042	Unlicensed Activity - G	IFF - Scheduled		Jan 30, 2024	Jan 30, 2024	Apr 5, 2024	94
2024-0047	Due Professional Care	Probable Cause Review		Feb 5, 2024	Feb 5, 2024	Feb 27, 2024	88
2024-0049	Unlicensed Activity - O	IFF - Scheduled		Feb 6, 2024	Feb 6, 2024	Apr 23, 2024	87
2024-0060	Unlicensed Activity - G	IFF - Scheduled		Feb 12, 2024	Feb 12, 2024	Apr 5, 2024	81
2024-0070	Due Professional Care	NOAV - Sent		Feb 13, 2024	Feb 13, 2024	Apr 23, 2024	80
2024-0072	Due Professional Care	NOAV - Sent		Feb 14, 2024	Feb 14, 2024	Mar 5, 2024	79
2024-0073	Unlicensed Activity - G	IFF - Scheduled		Feb 14, 2024	Feb 14, 2024	Apr 5, 2024	79
2024-0074	Unlicensed Activity - O	NOAV - Sent		Feb 14, 2024	Feb 14, 2024	Mar 4, 2024	79
2024-0081	Unlicensed Activity - O	NOAV - Sent		Feb 19, 2024	Feb 19, 2024	Apr 23, 2024	74
2024-0085	Unlicensed Activity - O	Consent Order - Sent		Feb 27, 2024	Feb 27, 2024	Apr 1, 2024	66
2024-0102	Due Professional Care	NOAV - Sent		Mar 13, 2024	Mar 13, 2024	Apr 1, 2024	51
2024-0105	Unlicensed Activity - G	IFF - Pending		Mar 18, 2024	Mar 18, 2024	Apr 17, 2024	46
2024-0107	Unlicensed Activity - G	Entered / Intake		Mar 18, 2024	Mar 18, 2024	Mar 18, 2024	46
2024-0110	Unlicensed Activity - G	Entered / Intake		Mar 18, 2024	Mar 18, 2024	Mar 18, 2024	46
2024-0116	Due Professional Care	NOAV - Sent		Mar 22, 2024	Mar 22, 2024	Mar 22, 2024	42
2024-0122	Unlicensed Activity - O	Board Meeting - Pending		Apr 4, 2024	Apr 4, 2024	Apr 17, 2024	29
2024-0126	Unlicensed Activity - O	NOAV - Sent		Apr 4, 2024	Apr 4, 2024	Apr 5, 2024	29
2024-0128	Unlicensed Activity - O	Consent Order - Sent		Apr 5, 2024	Apr 5, 2024	Apr 30, 2024	28
2024-0129	Unlicensed Activity - G	Entered / Intake		Apr 5, 2024	Apr 5, 2024	Apr 5, 2024	28
2024-0130	Unlicensed Activity - G	Entered / Intake		Apr 5, 2024	Apr 5, 2024	Apr 5, 2024	28
2024-0132	Due Professional Care	Probable Cause Review		Apr 8, 2024	Apr 8, 2024	Apr 29, 2024	25
2024-0133	Due Professional Care	Probable Cause Review		Apr 8, 2024	Apr 8, 2024	Apr 29, 2024	25

2024-0149	Eligibility	IFF - Scheduled	Apr 16, 2024	Apr 16, 2024	Apr 23, 2024	17
2024-0161	Due Professional Care	NOAV - Sent	Apr 22, 2024	Apr 22, 2024	Apr 24, 2024	11
2024-0162	Due Professional Care	NOAV - Sent	Apr 22, 2024	Apr 22, 2024	Apr 24, 2024	11
2024-0165	Due Professional Care	NOAV - Sent	Apr 24, 2024	Apr 24, 2024	Apr 30, 2024	9
2024-0169	Due Professional Care	Entered / Intake	Apr 29, 2024	Apr 29, 2024	Apr 29, 2024	4
2024-0172	Acts Discreditable	NOAV - Sent	Apr 30, 2024	May 1, 2024	May 1, 2024	3
2024-0178	Unlicensed Activity - G	Consent Order - Sent	May 1, 2024	May 1, 2024	May 1, 2024	2
2024-0179	Unlicensed Activity - G	Consent Order - Sent	May 1, 2024	May 1, 2024	May 1, 2024	2
2024-0182	Acts Discreditable	Entered / Intake	May 2, 2024	May 2, 2024	May 2, 2024	1
2024-0184	Unlicensed Activity - G	Consent Order - Draft	May 3, 2024	May 3, 2024	May 3, 2024	0
2024-0185	Unlicensed Activity - G	Consent Order - Draft	May 3, 2024	May 3, 2024	May 3, 2024	0
2024-0189	Unlicensed Activity - G	Entered / Intake	May 3, 2024	May 3, 2024	May 3, 2024	0