

1998

AICPA committees, 1998-99: Officers, board of directors, council, boards and committees, state CPA societies, dates of board, council, and annual member meetings

American Institute of Certified Public Accountants

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AICPA COMMITTEES

1998/99

*Officers, Board of Directors, Council,
Boards and Committees*

State CPA Societies

*Dates of Board, Council,
and Annual Member Meetings*

The American Institute of Certified Public Accountants is committed to being recognized as the premier national professional organization. To achieve this status, it must lead in encouraging, valuing, and fostering diversity in its membership and in the workforce. The AICPA has decided to reaffirm the importance of diversifying the accounting profession and promoting workforce diversity by making these objectives among the AICPA's highest priorities. Therefore, in principle and in practice, the AICPA will identify, recognize, and support strategies and efforts within the organization and profession that are dedicated to achieving the AICPA's diversity objectives.

The AICPA will begin by increasing its efforts to continue to recruit and maintain a diverse professional staff. In addition, it will continue to actively recruit and maintain diverse membership in all AICPA committees.

The AICPA encourages all state CPA societies and related organizations to adopt similar diversity statements.

AICPA

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

AICPA COMMITTEES

1998/99

*Officers, Board of Directors, Council,
Boards and Committees*

State CPA Societies

*Dates of Board, Council,
and Annual Member Meetings*

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Past Chairmen

PAST CHAIRMEN¹

AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS

1887–1888	James Yalden
1888–1889	John Heins
1889–1890	John Heins
1890–1891	John Heins
1891–1892	James Yalden
1892–1893	Henry R.M. Cook
1893–1894	Richard F. Stevens
1894–1895	Richard F. Stevens
1895–1896	Richard F. Stevens
1896–1897	Frank Broaker
1897–1898	W. Sanders Davies
1898–1899	David Rollo
1899–1900	Leonard H. Conant
1900–1901	Leonard H. Conant
1901–1902	Ferdinand W. Lafrentz
1902–1903	Ferdinand W. Lafrentz
1903–1904	John R. Loomis
1904–1905	John R. Loomis
1905–1906	John R. Loomis
1906–1907	Elijah Watt Sells
1907–1908	Elijah Watt Sells
1908–1909	J.E. Sterrett
1909–1910	J.E. Sterrett
1910–1911	Edward L. Suffern
1911–1912	Edward L. Suffern
1912–1913	Robert H. Montgomery
1913–1914	Robert H. Montgomery
1914–1915	J. Porter Joplin
1915–1916	J. Porter Joplin

THE INSTITUTE OF ACCOUNTANTS IN THE UNITED STATES OF AMERICA

1916–1917	W. Sanders Davies
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AMERICAN INSTITUTE OF ACCOUNTANTS

1917–1918	W. Sanders Davies
1918–1919	Waldron H. Rand
1919–1920	Waldron H. Rand
1920–1921	Carl H. Nau
1921–1922	Carl H. Nau
1922–1923	Edward E. Gore
1923–1924	Edward E. Gore
1924–1925	John B. Niven

¹Prior to the 1973–1974 year, the senior volunteer member's title was president.

1925–1926	William H. West
1926–1927	William H. West
1927–1928	John R. Ruckstell
1928–1929	Frederick H. Hurdman
1929–1930	Frederick H. Hurdman
1930–1931	Charles B. Couchman
1931–1932	Charles B. Couchman
1932–1933	John F. Forbes
1933–1934	John F. Forbes
1934–1935	George Armistead
1935–1936	Robert H. Montgomery

AMERICAN INSTITUTE OF ACCOUNTANTS

1936–1937	Robert H. Montgomery
1937–1938	Clem W. Collins
1938–1939	Clem W. Collins
1939–1940	John K. Mathieson
1940–1941	C. Oliver Wellington
1941–1942	Norman L. McLaren
1942–1943	George S. Olive
1943–1944	Victor H. Stempf
1944–1945	Samuel J. Broad
1945–1946	T. Dwight Williams
1946–1947	Edward B. Wilcox
1947–1948	George D. Bailey
1948–1949	Percival F. Brundage
1949–1950	J. Harold Stewart
1950–1951	T. Coleman Andrews
1951–1952	J. William Hope
1952–1953	J.A. Phillips
1953–1954	Arthur B. Foye
1954–1955	Maurice H. Stans
1955–1956	John H. Zebley, Jr.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

1956–1957	Marquis G. Eaton
1957–1958	Alvin R. Jennings
1958–1959	Louis H. Penney
1959–1960	J.S. Seidman
1960–1961	Louis H. Pilie
1961–1962	John W. Queenan
1962–1963	Robert E. Witschey
1963–1964	Clifford V. Heimbucher
1964–1965	Thomas D. Flynn
1965–1966	Robert M. Trueblood

1966–1967	Hilliard R. Giffen
1967–1968	Marvin L. Stone
1968–1969	Ralph E. Kent
1969–1970	Louis M. Kessler
1970–1971	Marshall S. Armstrong
1971–1972	Walter J. Oliphant
1972–1973	LeRoy Layton
1973–1974	Samuel A. Derieux
1974–1975	Philip L. Defliese
1975–1976	Ivan O. Bull
1976–1977	Michael N. Chetkovich
1977–1978	Stanley J. Scott
1978–1979	Joseph P. Cummings
1979–1980	Wm. R. Gregory
1980–1981	William S. Kanaga
1981–1982	George D. Anderson
1982–1983	Rholan E. Larson
1983–1984	Bernard Z. Lee
1984–1985	Ray J. Groves
1985–1986	Herman J. Lowe
1986–1987	J. Michael Cook
1987–1988	A. Marvin Strait
1988–1989	Robert L. May
1989–1990	Charles Kaiser, Jr.
1990–1991	Thomas W. Rimerman
1991–1992	Gerald A. Polansky
1992–1993	Jake L. Netterville
1993–1994	Dominic A. Tarantino
1994–1995	Robert L. Israeloff
1995–1996	Ronald S. Cohen
1996–1997	Robert Mednick
1997–1998	Stuart Kessler

**Alphabetical Index of
All AICPA Boards,
Committees, and
Subcommittees**

ALPHABETICAL INDEX OF ALL AICPA BOARDS, COMMITTEES, AND SUBCOMMITTEES

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Overview of AICPA and Its Committee Structure

MISSION STATEMENT AND OBJECTIVES

The current AICPA Mission Statement, as revised in November 1995, states that:

The American Institute of Certified Public Accountants is the national, professional organization for all Certified Public Accountants. Its mission is to provide members with the resources, information, and leadership that enable them to provide valuable services in the highest professional manner to benefit the public as well as employers and clients.

In fulfilling its mission, the AICPA works with state CPA organizations and gives priority to those areas where public reliance on CPA skills is most significant.

Additionally, to achieve its mission, the Institute pursues five objectives:

Advocacy

Serves as the national representative of CPAs before governments, regulatory bodies, and other organizations in protecting and promoting members' interests.

Certification and Licensing

Seeks the highest possible level of uniform certification and licensing standards and promotes and protects the CPA designation.

Communications

Promotes public awareness and confidence in the integrity, objectivity, competence, and professionalism of CPAs and monitors the needs and views of CPAs.

Recruiting and Education

Encourages highly qualified individuals to become CPAs and supports the development of outstanding academic programs.

Standards and Performance

Establishes professional standards; assists members in continually improving their professional conduct, performance, and expertise; and monitors such performance to enforce current standards and requirements.

ROLE OF VOLUNTEER MEMBERS

The AICPA's mission is carried out through the volunteer work of approximately 2,000 members serving on the Institute's governing Council, Board of Directors, and its boards, committees, subcommittees, and task forces. Council is the governing body of the AICPA with 263 members from every state and U.S. licensing jurisdiction. It meets twice a year and is responsible for establishing the Institute's general policy. It is composed of AICPA members from each state/jurisdiction. One AICPA member is designated by each state society for a one-year term and members from state societies with vacancies on Council are elected each year for a three-year term. In addition, the 23 members of the Board of Directors, past Institute Chairs, and 21 members-at-large serve on Council.

The Board of Directors acts as the executive committee of Council, directing Institute activities between Council meetings: It meets five times a year. The 23-member board includes 16 directors and three public members who serve for three-year terms; the chair, vice chair, and immediate past chair; and the president, who is a member of the Institute staff.

The Committee Operations Committee evaluates activities of all Institute committees against the AICPA Mission Statement and Strategic Plan and advises the Board of Directors on the continuance of existing committees and on the need for appointment of new committees.

Each year, the chair of the Board of Directors appoints approximately 1,300 members to serve on committees and subcommittees, and all major segments of the membership are represented. Another approximately 500 members serve on boards, committees, and task forces that are separate from the appointments by the Board chair.

COMMITTEE TERMINOLOGY

Board

The bylaws for a Board of Directors, a Joint Trial Board, a CPE Board of Management, an AICPA Peer Review Board and a Board of Examiners. Hence the term “Board” is used in connection with these bodies.

Special committee

A special committee is a committee appointed by the Board of Directors or by the Chair of the Board solely to undertake a special one-time project and to be disbanded upon the completion of that mission.

A special committee is distinguished from a task force by the fact that it is not responsible to an activity executive committee and is not created or appointed by an activity executive committee chair.

Division

A division is the combination of executive committees, subcommittees, task forces and staff having responsibility for a major area of activity and assigned divisional status by the Chair of the Board with the concurrence of the Board of Directors when required by the bylaws.

Executive Committee

An executive committee is the standing parent group responsible for policy-setting in an area of activity that has been assigned divisional status. Executive committee members are appointed by the Chair of the Board with the concurrence of the Board of Directors when required by the bylaws.

Committee

A committee is a standing committee responsible for policy-setting in an area of activity that has not been assigned divisional status. Committee members are appointed by the Chair of the Board with the concurrence of the Board of Directors when required by the bylaws. Committees designated as advisory are not responsible for policy-setting, but are appointed to provide the views of membership groups to policy-setting boards and committees.

Subcommittee

A subcommittee is standing group which may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. Subcommittees shall be appointed by the Chair of the Board except that a planning subcommittee may be appointed by the chair of the related executive committee or committee. The work of a subcommittee is subject to overall review by the related executive committee or committee.

Task force

A task force is a group appointed to undertake a specific project which will terminate on the completion of its assignment. It may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. A task force is appointed by and reports to the chair of the related executive committee or committee. (Task Forces are not included in this report.)

Senior Committees

The bylaws provide that the Council may designate committees as "senior" committees. Appointments to a senior committee require the approval of the Board of Directors. The following committees have been designated as senior:

- Accounting and Review Services Committee
- Accounting Standards Executive Committee
- AICPA Peer Review Board
- Assurance Services Executive Committee
- Auditing Standards Board
- Board of Examiners
- CPE Board of Management
- Information Technology Executive Committee
- Management Consulting Services Executive Committee
- Personal Financial Planning Executive Committee
- Private Companies Practice Executive Committee
- Professional Ethics Executive Committee
- SEC Practice Section Executive Committee
- Tax Executive Committee

The following senior committees have been designated as “senior technical” committees and are authorized to make public statements, without clearance from the Council or the Board of Directors, on matters related to their area of practice:

- Accounting and Review Services Committee
- Accounting Standards Executive Committee
- AICPA Peer Review Board
- Assurance Services Executive Committee
- Auditing Standards Board
- Management Consulting Services Executive Committee
- Personal Financial Planning Executive Committee
- Private Companies Practice Executive Committee
- Professional Ethics Executive Committee
- SEC Practice Section Executive Committee
- Tax Executive Committee

VISION AND VALUES

In carrying out the mission and objectives of the AICPA and supporting the work of the Institute’s committees, the staff of the AICPA developed the following Vision and Values Statement to guide them in their efforts:

The AICPA is the Premier National Professional Association in the United States. Our employees are a diverse, Unified Team Who:

- Are committed to member service and the public interest, providing the highest quality products, services, and support possible.
- Listen and respond to the needs and expectations of members, prospective members, the public, and one another.
- Serve members with excellence.
- Act with the highest ethical behavior, performing with integrity and professionalism.
- Are committed to learning and using new or existing tools and technology to its maximum potential.
- Are responsive to others in a respectful and courteous manner.
- Embrace change and approach challenges with “can do” enthusiasm and creative thinking.
- Constantly seek opportunities to attract and retain members, offer additional products or services, reduce costs, and improve productivity.
- Are empowered to problem-solve and make decisions with the expectation of support by the AICPA.

The AICPA is Committed to Providing Its Employees With:

- Timely training to acquire the knowledge and skills needed for current and future jobs.
- Opportunity for professional and personal growth through job enlargement, rotation, and education.
- A team environment that fosters participation, diversity, differences of opinion, and a commitment to excellence.

- Technology and related training and support needed to do an effective job within budget limitations.
- A system that recognizes and rewards outstanding performance, ongoing contributions and innovations of individuals and teams within the AICPA.
- Empowerment to problem-solve and make accountable and responsible decisions.
- A process that respects and utilizes contributions from staff throughout the Institute.
- Opportunities for promotion from within, when qualified and possible.
- Above all, a professional environment that values open and candid communications based on honesty, trust, respect, healthy competition, and conflict resolution.

AICPA BOARD POLICY STATEMENT ON DISCRIMINATION AND SEXUAL AND OTHER FORMS OF HARASSMENT IN THE WORKPLACE

Committee members are reminded that the following AICPA Board Policy Statement which was recently published in The CPA Letter applies not only to Institute Staff but also to all committee members while engaged in committee activities.

The purpose of this statement is to reaffirm the policy of the American Institute of Certified Public Accountants of condemning discrimination and sexual and other forms of harassment — which are violations of federal, state and municipal law — in the accounting workplace and the client organizations our members serve. The AICPA believes that incidents of discrimination and harassment are inexcusable and should not be tolerated in the accounting profession.

The AICPA encourages all employers in the accounting profession, regardless of size, to condemn discrimination and harassment of all kinds by communicating to their management and employees that such discrimination and harassment will not be tolerated; that they will investigate complaints of such discrimination and harassment immediately and confidentially; and take whatever action is necessary, including dismissal of personnel, to eliminate the problem. The AICPA also encourages all such employers to attempt to prevent discrimination and harassment of all kinds through the adoption of comprehensive policies and by implementing education programs to inform management and employees of their rights and obligations under such policies.

No person, either male or female, professional or administrative, should be subject to unsolicited and unwelcomed verbal or physical conduct of a discriminatory or sexual nature. Such conduct could include stereotyped or demeaning remarks or gestures offensive to either gender or to racial, ethnic or religious groups. Accordingly, all professional and administrative personnel who believe they have been subjected to discrimination or

harassment from other personnel or third parties should be encouraged to report such incidents or conduct to appropriate persons in the organization immediately to assure that suitable actions are taken to curtail and prevent such conduct.

In the event of substantiated discrimination or harassment by a client, customer, supplier or another employee, the organization's management should take prompt remedial action to ensure a discrimination/harassment-free workplace for the individual. Although there are limits on the ability to influence client or supplier behavior, possible remedial steps could include immediate discussion with the client, sending a letter of objection or refusal to continue the business relationship. In any event, the message should be clear that such conduct will not be tolerated and must stop immediately. All workplace policies against discrimination and harassment should be clear that it is the obligation of every person within the organization to comply with the policies against discrimination and harassment in both practice and spirit.

The AICPA is committed to raising awareness about discrimination and sexual and other forms of harassment and its prevention in the accounting workplace through the following activities:

- Publishing articles in the *Practicing CPA* and the *Journal of Accountancy* relevant to the identification, prevention and resolution of discrimination/harassment complaints.
- Publishing guidance for firms in the *Management of an Accounting Practice Handbook* for the establishment and management of an antidiscrimination/harassment policy, including a sample of such policy.
- Presenting educational workshops that enhance awareness of such discriminatory/harassment conduct and its prevention.

Board of Directors
Officers
Directors
Board Committees

Council Members
Elected Members
Members At Large
Ex Officio
Designated
Representatives
of State Societies
Representation by State

BOARD OF DIRECTORS 1998-1999

OBJECTIVE: To advance the Institute's continuing objectives through distinguished leadership and effective management.

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BOARD COMMITTEES

NOTE:

The Chair of the Board and the President are Ex Officio Members of all Board committees.

The following committees of the Board of Directors have been appointed for 1998-99:

ACCOUNTING RESEARCH ASSOCIATION, INC.

OBJECTIVE: To provide a best efforts commitment of financial support to the Financial Accounting Foundation.

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AICPA BENEVOLENT FUND, INC.

All members of the Board of Directors constitute the membership of the AICPA Benevolent Fund, Inc. The members of the Fund meet once a year. (See page 71 for Officers and Board of Trustees.)

AICPA EFFECTIVE LEGISLATION COMMITTEE

OBJECTIVE: The Effective Legislation Committee is the Institute's political action committee. It is made up of members of the Board of Directors and provides financial support for election campaigns of candidates for federal elective office whose views are consistent with AICPA goals.

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AICPA FOUNDATION

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***Public Member

AUDIT COMMITTEE

OBJECTIVE: The Committee is primarily concerned with the effectiveness of the audits conducted by the Institute's Internal Audit Staff and independent certified public accountants. The Committee recommends the engagement of independent auditors; reviews the scope and the results of audits; reviews the scope of the AICPA's internal control systems and the findings and recommendations of its internal auditors; appraises the AICPA's financial reporting activities and the accounting standards and principles followed by the Institute.

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COMPENSATION COMMITTEE

OBJECTIVE: To establish, and monitor compliance with compensation policies for AICPA staff.

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FINANCE COMMITTEE

OBJECTIVE: To maintain the relevance of the Institute's continuing objectives and contribute to their advancement by reviewing strategy, plans, budgets and material deviations in plans and budgets prior to discussion by the Board of Directors.

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Thomas J. Purcell III, Creighton University, College of Business Administration, 2500 California St., Omaha, NE 68178 (402) 280-2062 FAX: (402) 280-1874 tpurcell@creighton.edu

R. Miller Reid, Haddox Reid Burkes & Calhoun, PLLC, P.O. Box 22507 (39225), 1400 Deposit Guaranty Plz., Jackson, MS 39201 (601) 948-2924 FAX: (601) 960-9154

Elsie L. Rose, Rose, Sanderson, Creasy & Co. LLC, 1051 Technology Park Dr., Glen Allen, VA 23060 (804) 553-1900 FAX: (804) 553-1908 elrcpa@aol.com

Karen J. Searle, Cummings, Lamont & McNamee, P.O. Box 328, 305 Lafayette Ctr., Kennebunk, ME 04043-0328 (207) 985-3339 FAX: (207) 985-1339

Kurtis G. Siemers, Kennedy and Coe, LLC, P.O. Box 1100 (674021100), 119 W. Iron, 2nd Floor, Salina, KS 67401-2600 (913) 825-1561 FAX: (913) 825-5371

Press C. Southworth III, PricewaterhouseCoopers LLP, Columbus Ctr., 100 E. Broad St., Columbus, OH 43215-3671 (614) 225-8745 FAX: (614) 224-1044 pressiii@us.pwcglobal.com

Gerald T. Stack, Gerald T. Stack & Associates, CPAs, P.C., 123 W. 1st St., Ste. 400-30, Casper, WY 82601-2479 (307) 265-3400

Paul V. Stahlin, Summit Bancorp, P.O. Box 2066, Princeton,
NJ 08543-2066 (609) 987-3200 FAX: (609) 987-3481
pstahlin@summitbank.com

Charles L. Talbert III, McAbee, Talbert, Hallida, & Co., P.C., P.O. Box
18427, 824 E. Main St., Spartanburg, SC 29318-8427 (864) 583-0886
FAX: (864) 544-9365 ctalbert@mthcpa.com

Anne Q. Teipelke, Anne Q. Teipelke & Assoc., P.A., The Commons
Unit #4, 3510 Silverside Rd., Wilmington, DE 19810-4937
(302) 478-9206 FAX: (302) 478-6447

Paul M. Thrasher III, Halt, Jackson & Thrasher, LLP, Ste. 230,
99 Canal Ctr. Plz., Alexandria, VA 22314-1588 (703) 836-1350
FAX: (703) 836-2159

Peggy H. Ullmann, Ullmann & Company, Ste. 1220, 2400 E. Arizona
Biltmore Cir., Phoenix, AZ 85016-2107 (602) 224-0166
FAX: (602) 224-6062 cpa@ullmanncpa.com

Stanley S. Wachi, Wachi & Watanabe, CPA, Inc., 900 Fort Street Mall
#1550, Honolulu, HI 96813-3716 (808) 536-4444 FAX: (808) 524-2632

Cheryl A. Wenzinger, Deloitte & Touche LLP, 555 17th St., Ste. 3600,
Denver, CO 80202-3492 (303) 312-4098 FAX: (303) 312-4000

Designated Representative of the Virgin Islands not submitted at time of print.

COUNCIL—REPRESENTATION BY STATE

State	Term Expires
ALABAMA	
Vivian J. Chateau ³ —Dudley, Ruland & Chateau, Mobile	1999
David P. Kassouf—L. Paul Kassouf & Co., P.C., Birmingham	1999
Rebecca M. Lee ² —Brooke, Freeman & Lee, P.C., Birmingham	2000
Don L. Machen—Machen, McChesney & Chastain, Auburn	1999
Jimmy L. Williamson ² —McGriff, Dowdy & Associates, P.C., Albertville	1999
ALASKA	
Paul M. Brandon ³ —F.M. Strand & Associates, P.C., Anchorage	1999
Kevin E. Branson—Thomas, Head & Greisen, A.P.C., Anchorage	2000
ARIZONA	
Linda J. Blessing—Arizona Department of Economic Security, Phoenix	1999
Kathryn Forbes ¹ —Clarity Corp., Phoenix	2000
Gary L. Gethmann—Gary L. Gethmann, CPA, Ltd., Tucson	1999
Peggy H. Ullmann ³ —Ullmann & Company, PLC, Phoenix	1999
ARKANSAS	
John M. Andres ² —Thomas and Thomas, Texarkana	2000
Ted Carmical—Ralph McQueen & Co., Ltd., Dermott	2000
Cleve J. McDonald, Jr. ³ —City National Bank, Fort Smith	1999
CALIFORNIA	
Louis J. Barbich—Barbich Longcrier Hooper & King, A.C., Bakersfield	1999
David L. George—Anaheim	2000
Clifford V. Heimbucher, Berkeley	Ex Officio
William W. Holder ¹ —University of Southern California, Los Angeles	2001
Pamela A. Hunter—McDowell, Dillon and Hunter, Long Beach	1999
Thomas Iino—Deloitte & Touche LLP, Los Angeles	2000
Paul D. Kuperstein—Braverman, Codron & Co., Beverly Hills	2000
Richard A. Layne—University of California, Oakland	2001
James H. Macklin ³ —California Society of CPAs, Arcadia	1999

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State	Term Expires
CALIFORNIA (cont'd)	
Robert A. Petersen ¹ —Petersen Associates, Menlo Park	1999
Michael A. Pimentel—Michael A. Pimentel, Modesto	1999
Thomas W. Rimerman—Frank, Rimerman & Co., LLP, Menlo Park	Ex Officio
Diana P. Sanderson—Diana P. Sanderson & Associates, CPAs, Lafayette	2001
Harold S. Schultz, Jr.—PricewaterhouseCoopers LLP, Newport Beach	2000
Robert B. Stringham—Abbott, Stringham & Lynch A.C., Campbell	2001
Michael G. Ueltzen—Ueltzen & Company, LLP, Sacramento	1999
Patricia E. Zambell—California State Polytechnic University, Pomona	2001
COLORADO	
Rick G. Doty—R.G. Doty and Associates, P.C., Boulder	1999
Derald L. Lyons—Yanari, Watson, Lyons & Co., Englewood	2000
Timothy M. O'Brien—Mercer Investment Consulting, Denver	2001
Marvin L. Stone—Marvin L. Stone, Denver	Ex Officio
A. Marvin Strait—A. Marvin Strait, Colorado Springs	Ex Officio
Cheryl A. Wenzinger ³ —Deloitte & Touche LLP, Denver	1999
CONNECTICUT	
J. Michael Cook—Deloitte & Touche LLP, Wilton	Ex Officio
Joseph P. Cummings, Greenwich	Ex Officio
Paul Kolton ¹ , Stamford	1999
Theodore H. Kreinik—Kimball, Kreinik, Pickett & Guliotti P.C., Middlebury	2001
Janet S. Maley ³ —Janet S. Maley, CPA, Woodbridge	1999
James N. Smith—Smith, Daigle & Company, P.C., Southington	1999
Ralph J. Takala—Suffield	2000
DELAWARE	
David C. Doane—Jefferson, Urian, Doane and Sterner, P.A., Ocean View	2001
Anne Q. Teipelke ³ —Anne Q. Teipelke & Associates, P.A., Wilmington	1999

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State	Term Expires
DISTRICT OF COLUMBIA	
William F. Ezzell, Jr. ¹ —Deloitte & Touche LLP, Washington	2001
Paul M. Thrasher, III ² —Halt, Thrasher & Buzas, Alexandria, VA	1999
William E. Trueheart ¹ —Reading is Fundamental, Washington	2000
Vin Weber ¹ —Clark & Weinstock, Inc., Washington	2001
FLORIDA	
Barbara S. Burner—Barbara Sharpe Burner, CPA, P.A., Palm Bay	1999
Carol P. Deegan—Pierce, Deegan & Hodgins, P.A., Gainesville	2000
Alan C. Fisk—Carter, Belcourt & Atkinson, P.A., Lakeland	1999
Wayne N. Fraser—Fraser & Company, St. Petersburg	2000
Jeffrey H. Greene—Greene & Adkins, P.A., Ft. Lauderdale	2001
Robert R. Harris—Harris, Cotherman & Associates, CPAs, Chtd., Vero Beach	2001
Karen L. Hooks ² —Florida Atlantic University, Ft. Lauderdale	2001
James M. Lane—PricewaterhouseCoopers LLP, Orlando	2000
Leroy Layton, New Smyrna Beach	Ex Officio
Randy W. Moore ³ —Moore & Spottswood, CPAs, Key West	1999
W.J. Oliphant, N. Palm Beach	Ex Officio
GEORGIA	
Ruth A. Bartlett—Frazier & Deeter, LLC, Atlanta	2001
Ronald B. Bobo ³ —Pinehill Investments Inc., Atlanta	1999
Charles D. Bragg—Charles D. Bragg, Savannah	2000
Earle J. Maddocks—Serotta, Maddocks, Evans & Co., Augusta	1999
Harvey E. Tarpley—Tarpley & Underwood, P.C., Norcross	1999
S. Scott Voynich ¹ —Robinson, Grimes & Company P.C., Columbus	2001
GUAM	
Ricardo Calvo Duenas ³ —Ernst & Young LLP, Tamuning	1999
Taling M. Taitano—Guam Housing & Urban Renewal Authority, Sinajana	2000
HAWAII	
Isoo Oshima—The Oshima Corporation, Honolulu	2000
Stanley S. Wachi ³ —Wachi & Watanabe, CPA, Inc., Honolulu	1999

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State	Term Expires
IDAHO	
Bradford A. Cannon ³ —Rudd & Company Chtd., Idaho Falls	1999
R. Craig Rasmussen—Grow, Rasmussen & Co., Chtd., Boise	2001
ILLINOIS	
Gila J. Bronner ¹ —The Bronner Group Inc., Chicago	2001
Ivan Bull—University of Illinois, Urbana	Ex Officio
Arthur Farber—Altschuler, Melvoin and Glasser, LLP, Chicago	2000
Gary L. Fish—Illinois State University, Normal	2000
Carl R. George ² —Clifton Gunderson LLC, Peoria	2001
Lawrence M. Gill—Schiff Hardin & White, Chicago	1999
Jerome A. Harris—Checkers, Simon & Rosner, LLP, Chicago	2000
Jane M. Horberg—Bessin Corporation, Chicago	1999
Charles A. Horstmann ² —Arthur Andersen LLP, Chicago	2000
Theodore R. Mandigo ³ —T.R. Mandigo & Co., Elmhurst	1999
Robert Mednick—Chicago	Ex Officio
Richard T. Sullivan—Rice, Sullivan & Co., Ltd., Belleville	1999
Myra A. Swick—Walton, Joplin, Langer & Co., Chicago	2001
Cheryl S. Wilson, Riverwoods	1999
INDIANA	
M.S. Armstrong, Zionsville	Ex Officio
Ronald S. Cohen—Crowe Chizek and Company LLP, South Bend	Ex Officio
Jeffrey C. Kimmerling—Olive LLP, Indianapolis	1999
Susan W. Kline ¹ , Indianapolis	1999
James J. Larkin ³ —Conseco Services, LLC, Carmel	1999
Max L. Stinson—Reilly Industries Inc., Indianapolis	2000
IOWA	
Gary G. Goode—Ernst & Young LLP, Des Moines	1999
Julie M. Kroll ² —Timmins, Kroll & Jacobsen LLP, Des Moines	1999
KANSAS	
Thomas J. Mullane—Cudney, Ecord, McEnroe & Mullane, Kansas City, MO	1999
Kurtis G. Siemers ³ —Kennedy and Coe, LLC, Salina	1999

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State	Term Expires
KENTUCKY	
Earl L. Calhoun—Calhoun & Company, Hopkinsville	1999
Olivia F. Kirtley ¹ (Chair of the Board)— Vermont American Corporation, Louisville	1999
David R. O'Bryan ³ —Potter & Company, CPAs, Lexington	1999
Janie M. Scott ² —Plaza Centers Inc, Louisville	2001
LOUISIANA	
Charles S. Comeaux, Jr.—L.A. Champagne & Co., LLP, Baton Rouge	1999
James J. Hand III ² —LaPorte, Sehart, Romig & Hand, Metairie	1999
Raymond J. Jeandron, Jr. ³ —KPMG Peat Marwick LLP, New Orleans	1999
Herman J. Lowe—Bank of West Baton Rouge, Port Allen	Ex Officio
Jake L. Netterville—Postlethwaite & Netterville, A.P.A.C., Baton Rouge	Ex Officio
Richard A. Pennock, Sr.—Frilot Partridge Kohnke and Clements LC, New Orleans	2001
MAINE	
Richard P. Dana—Maine Technical Source, Yarmouth	2000
Karen J. Searle ³ —Cummings, Lamont & McNamee, Kennebunk	1999
MARYLAND	
O. Daniel Ahalt—Dembo, Jones, Healy, Pennington & Ahalt, P.C., Bethesda	1999
Jacob J. Cohen—Walpert, Smullian & Blumenthal, P.A., Baltimore	2000
Thomas J. Lantz, Sr. ³ —Lantz & Associates, P.A., Fort Washington	1999
Joel S. Maller—Joel S. Maller P.C., Rockville	2001
Scott R. Somerville—Arthur Andersen LLP, Baltimore	2001
MASSACHUSETTS	
Donna L. Abelli ³ —Organogenesis Inc., Canton	1999
William S. Kanaga, Orleans	Ex Officio
Vincent A. Moulton—Grant Thornton LLP, Boston	2000
Joseph A. Ribauda—Wolf & Company, P.C., Boston	2001
Allan Tofias—Newton	1999

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State	Term Expires
MICHIGAN	
Mary K. Cueter ³ —Gordon & Company, P.C., Troy	1999
Edward J. Dupke ¹ —Rehmann Robson, P.C., Grand Rapids	2000
Dennis M. Echelbarger—Echelbarger, Himebaugh, Tamm & Co., P.C., Grand Rapids	2001
Stephen H. Epstein—PricewaterhouseCoopers LLP, Detroit	1999
Julius A. Otten—KPMG Peat Marwick LLP, Detroit	2000
Wayne A. Pahssen—Fuller, Somero & Pahssen, P.L.C., Traverse City	2000
Robert S. Sher ² —Schostak Brothers & Company, Inc., Southfield	2001
MINNESOTA	
John G. Asmussen—Minnesota Office of Leg. Audit, St. Paul	1999
Lori M. Eglund ³ —Mithun Enterprises Inc., Wayzata	1999
Rholan E. Larson—Larson, Allen, Weishair & Co., LLP, Minneapolis	Ex Officio
Charles James McElroy—Larson, Allen, Weishair & Co., LLP, Minneapolis	2000
Robert J. Ranweiler—Biebl, Ranweiler, Christiansen, Meyer, Thompson & Co. Chtd., New Ulm	2001
Gordon A. Viere ² —Larson, Allen, Weishair & Co., LLP, Minneapolis	2000
MISSISSIPPI	
Quinton Booker ² —Jackson State University, Jackson	2001
Jimmy E. Burkes—Haddox, Reid, Burkes & Calhoun, PLLC, Jackson	2001
R. Miller Reid ³ —Haddox, Reid, Burkes & Calhoun, PLLC, Jackson	1999
MISSOURI	
James G. Castellano ¹ —Rubin, Brown, Gornstein & Co., LLP, St. Louis	1999
C. Frank Chauvin, Jr., Archdiocese of St. Louis, Chesterfield	1999
Analee A. Lanio ³ —John Rohrer Contracting Co. Inc., Kansas City, KS	1999
David E. Schlotzhauer—Mills & Schlotzhauer, LLP, Leawood, KS	2000
MONTANA	
George D. Anderson—George D. Anderson, P.C., Helena	Ex Officio
Cheri C. Burns ³ —Bancserve Inc., Helena	1999
Gary F. Demaree—Gary F. Demaree, Helena	2000
Eric L. Schindler ² —American Chemet Corp., East Helena	1999

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State	Term Expires
NEBRASKA	
Janice M. Mumm—Mumm & Associates, Ceresco	2000
Thomas J. Purcell, III ³ —Creighton University, Omaha	1999
William V. Strain ¹ —Strain, Guszak & Co., P.C., Lincoln	2001
NEVADA	
Richard C. Hanseen ³ —Richard C. Hanseen, CPA, Las Vegas	1999
Debra G. Smith—Interwest Mortgage, Reno	2000
NEW HAMPSHIRE	
Michael J. Asselin ³ —Cummings, Lamont & McNamee, Portsmouth	1999
M. Dean Kenney—Ernst & Young LLP, Boston, MA	2000
NEW JERSEY	
Andrew L. DuBoff—PricewaterhouseCoopers LLP, Morristown	2001
Thomas J. Carey—The Home News Company, Colts Neck	1999
Bernard R. Gingras—Gingras, Collister, Babinski & Co., Fairfield	2000
Robert L. May—Short Hills	Ex Officio
Daniel J. Meehan—Arthur Andersen LLP, Roseland	2001
Kenneth W. Moore—Moore, Costello & Co., LLC, Marmora	2000
Donald R. Richards—Ernst & Young LLP, Iselin	1999
Paul V. Stahlin ³ —Summit Bancorp, Princeton	1999
NEW MEXICO	
Keith D. Balkcom—Balkcom & Company, CPAs, P.A., Albuquerque	2000
Bruce S. Fillpot ³ —A.G. Edwards & Sons, Inc., Albuquerque	1999
NEW YORK	
Brian A. Caswell—Caswell & Associates, CPA, P.C., Phoenix	1999
Robert K. Elliott ¹ (Vice Chair of the Board)— KPMG Peat Marwick LLP, New York	1999
Thomas D. Flynn, New York	Ex Officio
George T. Foundotos ³ —Coughlin Foundotos Cullen & Danowski LLP, Pt. Jefferson Station	1999
Neil A. Gibgot—Gibgot, Willenbacher & Co., Great Neck	2001
Robert L. Gray—Garrison	2001
Ray J. Groves—Ernst & Young LLP, New York	Ex Officio
Rudolf L. Hertlein ¹ —Viacom, Inc., New York	2001
Robert L. Israeloff—Israeloff, Trattner & Co., CPAs, P.C., Valley Stream	Ex Officio

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State	Term Expires
NEW YORK (cont'd)	
Richard P. Kearns ¹ —Price Waterhouse LLP, New York	2000
Stuart Kessler ¹ —Goldstein Golub Kessler & Company LLP, New York (Immediate Past Chair of the Board)	1999
Barry C. Melancon ¹ —American Institute of CPAs, New York (President)	1999
Francis T. Nusspickel—Arthur Andersen LLP, New York	2000
Richard E. Piluso ² —Loews Corporation, New York	1999
Dennis R. Purdum ² —Ernst & Young LLP, New York	2000
Victor S. Rich—Edward Isaacs & Company LLP, New York	2001
James J. Schiro ² —PricewaterhouseCoopers LLP, New York	1999
Barry B. Seidel—Marks, Shron & Co., LLP, Great Neck	2000
P. Gerard Sokolski—Mengel, Metzger, Barr & Co., LLP, Rochester	2000
Harvey L. Sonnenberg—M.R. Weiser & Co., LLP, New York	2001
D.A. Tarantino—Mead Point, Nipowin Lane, Greenwich, CT	Ex Officio
Alan E. Weiner—Holtz Rubenstein & Co., LLP, Melville	2000
NORTH CAROLINA	
Harold D. Brashear—Nunn, Brashear & Company, P.A., Goldsboro	1999
David W. Burke—Butler & Burke, LLP, Winston-Salem	2000
Ralph E. Kent, Durham	Ex Officio
Heather S. Linton ³ —Linton & Associates, P.A., CPAs, Chapel Hill	1999
Thomas E. Meckley—Ernst & Young LLP, Charlotte	2001
NORTH DAKOTA	
Lloyd G. Case—Forum Communications Co., Fargo	2000
Rick D. Lee ³ —Voller, Brakey, Lee, Steffan, Stillwell & Suess, P.C., Williston	1999
OHIO	
Leman G. Beall, III—Rea & Associates, Inc., Dublin	2000
Jerry L. Esselstein ¹ —Berwanger Overmyer Assoc., Columbus	1999
Jerome D. Kreger—Apple Sauce Inc., Fort Mitchell, KY	1999
Fred B. Miller—Columbus	2000
R. David Smith, Vermilion	2001
Press C. Southworth, III ³ —PricewaterhouseCoopers LLP, Columbus	1999
Lee D. Wunschel—Lublin, Sussman, Rosenberg and Damrauer, Toledo	2001

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State	Term Expires
OKLAHOMA	
Wesley D. Brantley, Jr.—Horne & Company, P.C., Ada	2001
J.H. Engelbach—Engelbach Roberts & Co., Oklahoma City	2000
Richard R. Kostboth ³ —Deloitte & Touche LLP, Oklahoma City	1999
OREGON	
Brent F. Goodfellow ³ —Brent F. Goodfellow P.C., Beaverton	1999
Thomas C. Maynard—Thomas C. Maynard, Beaverton	2001
PENNSYLVANIA	
Gary R. Claus ³ —PricewaterhouseCoopers LLP, Pittsburgh	1999
Robert E. Duquette—Ernst & Young LLP, Harrisburg	2001
Lewis E. Elicker, III—Stambaugh, Ness, P.C., York	2001
Barbara A. Gross—Barbara Ann Gross, Jenkintown	1999
John L. Kreischer—Kreischer, Miller & Co., Horsham	2000
William R. Lazor—Kronick Kalada Berdy & Co., P.C., Kingston	2000
Kenneth L. Paige ² —Duquesne University, Pittsburgh	1999
Gordon E. Scherer—Horovitz, Rudoy & Roteman, Pittsburgh	1999
PUERTO RICO	
Juan A. Alvarado Zayas ³ —Colegio de CPA de Puerto Rico, San Juan	1999
Sonia Gomez De Torres—University of Puerto Rico, Rio Piedras	2001
RHODE ISLAND	
Frank J. Champi ³ —Lefkowitz, Garfinkel, Champi, & DeRienzo, P.C., Providence	1999
Anthony G. Mardo—Mardo, Lachapelle & Co., Inc., Providence	1999
SOUTH CAROLINA	
Z.H. Montgomery ¹ —Elliott, Davis & Company, LLP, Columbia	2000
Annette H. Ross—J.W. Hunt and Company, LLP, Columbia	2000
Charles L. Talbert, III ³ —McAbee, Talbert, Halliday & Co., Spartanburg	1999
SOUTH DAKOTA	
Dennis O. DeSmet ² —Kinder & DeSmet, CPAs, Rapid City	1999
Mark W. Engelhart—Eide Bailly LLP, Aberdeen	2000

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State	Term Expires
TENNESSEE	
Robbie A. McKinney ³ —Robbie A. McKinney, CPA, Memphis	1999
Will J. Pugh—Pugh & Company, P.C., Knoxville	1999
Joe A. Thorne—Thorne & Hawkins, Cookeville	2000
TEXAS	
Robert F. Anderson, II ³ —Cardiovascular Provider Resources, Dallas	1999
Mason L. Backus—Armstrong, Backus & Co., LLP, San Angelo	1999
Nita J. Clyde ¹ —Clyde Associates, Dallas	2000
John A. Eads—Jackson & Rhodes P.C., Dallas	2001
Arthur Greenspan—Arthur Greenspan & Company P.C., Beaumont	2001
Dan H. Hanke ¹ —Hanke, Green & Stein, P.C., San Antonio	1999
Bruce J. Harper—Harper & Pearson, Co., P.C., Houston	2000
Bernard Z. Lee—Houston	Ex Officio
Wanda Lorenz ² —Lane Gorman Trubitt, LLP, Dallas	1999
Jimmie L. Mason—Mason, Warner & Company, P.C., Lubbock	2000
Robert R. Owen—De Soto	1999
Stanley J. Scott—Stanley J. Scott, Dallas	Ex Officio
Edward L. Summers—University of Texas at Austin, Austin	2000
Melanie G. Thompson—Arthur Andersen LLP, San Antonio	2001
Vernon Walker—J.C. Penney Co., Inc., Dallas	2000
Pat L. Wilson—Alamo Investment Management, San Antonio	2001
UTAH	
Bryce E. Olson ³ —Tanner & Company, Salt Lake City	1999
S. Craig Omer—KPMG Peat Marwick LLP, Salt Lake City	2001
VERMONT	
Bettina C. MacLeod ³ —TJ's Wines & Spirits, South Burlington	1999
Peter L. McCoy—McSoley McCoy & Co., South Burlington	2000
VIRGIN ISLANDS	
John J. DeLuca ³ —Brammer, Chasen, O'Neill & DeLuca, P.C.	1999
Francisco E. Depusoir—Francisco Depusoir, St. Croix	2000

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State	Term Expires
VIRGINIA	
Patrick S. Callahan—Frederick B. Hill & Company, P.C., Norfolk	2001
Donald M. Dale, Sr.—Goodman & Company, LLP, Norfolk	2000
Samuel A. Derieux—Deloitte & Touche, Richmond	Ex Officio
Richard A. Garbee—Salyer, Garbee & Co., P.C., Salem	1999
Howard J. Kies ² —Cherry, Bekaert & Holland, LLP, Richmond	2001
Michael E. Mares ² —Witt, Mares & Company, PLC, Newport News	2000
Elsie L. Rose ³ —Rose, Sanderson & Creasy, LLC, Glen Allen	1999
Melvin E. Rosen, Jr.—Rosen & Underdown, CPAs, PLC, Mechanicsville	1999
WASHINGTON	
Carmen J. Aguiar ² —Carmen Julia Aguiar, Bellevue	2001
Brian G. Gosline—Brian G. Gosline, P.C., Attorney at Law, Spokane	1999
Steven G. Miller—Miller & Miller, P.S., Seattle	2000
Thomas G. Neill ³ —Finney Neill & Co., PS, Seattle	1999
WEST VIRGINIA	
Robin M. Baylous ³ —McDonough, Eddy, Parsons & Baylous A.C., Parkersburg	1999
Mark A. Chandler—Columbia Natural Resources, Charleston	2000
Kathy G. Eddy ² —McDonough, Eddy, Parsons & Baylous A.C., Parkersburg	2000
WISCONSIN	
Bart Adams—Kolb Lauwasser & Co., S.C., West Allis	2001
William D. Goodman ³ —KPMG Peat Marwick LLP, Milwaukee	1999
Marion R. Wozniak—McGladrey & Pullen, LLP, Madison	2000
WYOMING	
John A. Lichty—Porter, Muirhead, Cornia & Howard, Casper	2000
Gerald T. Stack ³ —Gerald T. Stack & Associates CPAs, P.C., Casper	1999

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Future Meeting Dates of Board, Council, and Annual Members' Meetings

FUTURE MEETING DATES OF BOARD, COUNCIL, AND ANNUAL MEMBERS' MEETINGS

BOARD MEETINGS

1998

New York, NY
December 10–11

1999

New York, NY
February 11–12

New York, NY
April 20–21

New York, NY
July 15–16

New York, NY
September 16–17

COUNCIL AND ANNUAL MEMBERS' MEETINGS

1999

SPRING COUNCIL MEETING
Washington, DC
May 2–5

FALL COUNCIL MEETING/
ANNUAL MEMBERS' MEETING
(in conjunction with AICPA/
CPA-SEA Leadership Conference)
Seattle, WA
October 17–19

**Alphabetical Listing
of Boards,
Executive Committees,
Committees,
Special Committees,
Subcommittees, and
Affiliated Entities
and Their Members**

ACCOUNTANTS' LEGAL LIABILITY COMMITTEE

OBJECTIVE: Promote and maintain an environment that provides meaningful protection for CPAs from unwarranted professional liability exposure.

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ACCOUNTING EDUCATION EXECUTIVE COMMITTEE

OBJECTIVE: To formulate and recommend to the Board of Directors AICPA policy on recruitment and pre-certification education of Certified Public Accountants, and to coordinate the implementation of projects and programs that support the policy.

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ACCOUNTING CAREERS SUBCOMMITTEE

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ACCOUNTING AND REVIEW SERVICES COMMITTEE

OBJECTIVE: To develop, on a continuing basis, procedures and standards of reporting by CPAs on the types of accounting and review services a CPA may render in connection with unaudited financial statements or other unaudited financial information of an entity that is not required to file financial statements with a regulatory agency in connection with the sale or trading of its securities in a public market. The responsibilities of the Committee do not include any of the responsibilities of the Accounting Standards Executive Committee.

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ACCOUNTING AND REPORTING SUBCOMMITTEE

OBJECTIVE: To develop future semiannual examinations on Financial Accounting & Reporting & on Accounting & Reporting — Taxation, Managerial, and Governmental and Not-for-Profit organizations, in accordance with guidelines and policies established by the Board of Examiners.

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ACCOUNTING LITERATURE AWARDS SELECTION COMMITTEE, JOINT AICPA/AAA

OBJECTIVE: To select for recognition those articles, monographs, or
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ACCOUNTING STANDARDS EXECUTIVE COMMITTEE

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ACCREDITED IN BUSINESS VALUATION (ABV) CREDENTIAL COMMITTEE

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ACCREDITED IN BUSINESS VALUATION (ABV) EXAMINATION COMMITTEE

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AICPA BENEVOLENT FUND, INC.

OBJECTIVE: To help members, former members and their families through periods of financial difficulty brought about by serious illness, an accident, the death of the primary source of family income or some other major misfortune.

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AICPA FEDERAL ACCOUNTING AND AUDITING SUBCOMMITTEE

OBJECTIVE: To develop the AICPA's views and comments on proposed federal and international government accounting and auditing pronouncements. To monitor and provide advice on proposed legislation, regulations, and other requirements affecting federal governmental accounting, auditing, reporting, and financial management. To address issues facing members in auditing the federal government. To maintain liaison and regular communications with the Federal Accounting Standards Advisory Board (FASAB), the Public Sector Committee (PSC) of the International Federation of Accountants (IFAC), the General Accounting Office (GAO), the Office of Management and Budget (OMB), the CFO Council, the Accounting and Auditing Policy Committee (AAPC), and the federal Inspectors General (IGs) on matters of mutual interest

relating to federal accounting and auditing issues. To provide oversight for AICPA programs and services dealing with federal government subjects. To advise appropriate AICPA committees and the membership of developments in these areas.

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OBJECTIVE: The committee is charged with the development of a computerization model for the Uniform CPA Examination. This committee will report to the Board of Examiners and be advisory in nature.

A primary responsibility of the committee will be to ensure that boards of accountancy and NASBA are kept fully informed as the process is being undertaken.

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OBJECTIVE: To enhance the quality of practice of CPA firms by conducting, in cooperation with state CPA societies, a peer review program for AICPA and state society members engaged in the practice of public accounting.

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AICPA PROFESSIONAL LIABILITY INSURANCE PROGRAMS COMMITTEE

OBJECTIVE: To assure the availability at reasonable rates of an insurance program to local and regional firms which would assist them in defending against claims of negligence in their practice and to underwrite the costs of any recovery where such claims are found to be valid.

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ASSURANCE SERVICES EXECUTIVE COMMITTEE

OBJECTIVE: The Assurance Services Executive Committee will identify, develop, and communicate new assurance service opportunities for the membership — that is, opportunities to provide new independent professional services that improve the quality of information, or its context, for decision makers. If performance standards are required, the task force will communicate and cooperate with appropriate senior technical committees or other bodies to assist in their formulation if the performance standards come within the latter's purview.

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OBJECTIVE: To consider global issues relating to AICPA relations with its members in business and industry, provide direction to the Center for Excellence in Financial Management (CEFM), monitor the work of its subcommittees, identify future trends and issues to be addressed by the subcommittees and the CEFM, ensure proper representation of business and industry members on AICPA council, board of directors and other relevant AICPA committees and task forces.

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BIEC NEW FINANCE SUBCOMMITTEE

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BIEC PROFESSIONAL DEVELOPMENT SUBCOMMITTEE

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BUSINESS VALUATIONS SUBCOMMITTEE

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COMPUTER AUDITING SUBCOMMITTEE

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CONSULTING SERVICES EXECUTIVE COMMITTEE

OBJECTIVE: Consistent with the vision, the committee will be responsible for defining consulting while providing guidance, motivating and educating the membership as to the important role consulting services will play in the future. Having the membership adopt consulting services as a flagship service and acting as both a change agent and resource for both the membership are to AICPA for nontraditional services.

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CORPORATIONS AND SHAREHOLDERS TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department and Internal Revenue Service for improvements of the federal tax process relating to shareholder and corporate tax provisions.

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CONTINUING PROFESSIONAL EDUCATION BOARD OF MANAGEMENT

OBJECTIVE: To provide oversight and advice in helping to achieve the
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CPE STANDARDS SUBCOMMITTEE

OBJECTIVE: To independently and objectively review the AICPA Policies and Standards on CPE and to facilitate harmonization with standards issued by other professional accounting bodies and with the AICPA Plan to Restructure Professional Standards. The CPE Standards Subcommittee will also provide ongoing interpretation, modification, and guidance regarding the standards.

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CREDIT UNIONS COMMITTEE

OBJECTIVE: To work with the Congress and regulatory agencies, trade associations, and other interested parties in the credit unions movement to advocate the profession's views and to provide technical counsel to ensure that related legislative, regulatory, or broad private-sector requirements involving accounting, auditing or work by CPAs are consistent with and workable under professional standards set in the private sector.

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To provide industry expertise to the accounting and auditing standard-setting processes and to the development of related AICPA positions, products, and services.

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CURRICULUM AND INSTRUCTION IN ACCOUNTING EDUCATION SUBCOMMITTEE

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EDUCATIONAL MANAGEMENT EXCHANGE (EDMAX) SUBCOMMITTEE

OBJECTIVE: To identify key CPE issues and the knowledge and skills required to resolve them; to share CPE information with the profession; and to exchange information related to needs assessment, curriculum, standards and other professional development matters. The EDMAX Subcommittee is composed of the training directors of major firms with representation from state societies, government, education and industry.

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EMPLOYEE BENEFIT PLANS COMMITTEE

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EMPLOYEE BENEFITS TAXATION COMMITTEE

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FINANCIAL SERVICES INDUSTRY TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department and the Internal Revenue Service for the improvement of the federal tax process relating to the Financial Services Industry including, but not limited to, the taxation of banks, savings & loan institutions insurance companies, regulated investment companies, real estate investment trust, real estate mortgage investment conduits, financial assets securitization investment trusts and the various financial products utilized by those entities.

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GOVERNMENT ACCOUNTING AND AUDITING COMMITTEE

OBJECTIVE: To provide advice and counsel on the establishment of generally accepted accounting principles as they apply to governmental entities; articulate and disseminate information on the application of generally accepted auditing standards to audits of governmental entities and on the quality of government audits; monitor and provide advice on

proposed federal legislation, regulations and other requirements affecting governmental accounting, auditing, reporting, and financial management; provide oversight for Institute continuing professional education programs dealing with government subjects; provide counsel to other Institute committees on government issues and monitor the quality of audits of governmental units.

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HEALTH CARE COMMITTEE

OBJECTIVE: To monitor and provide comments to Congress and federal agencies on proposed federal legislation and regulations which have accounting and auditing implications for the health care industry. To monitor and provide comments to other Institute committees on technical matters affecting health care entities and their independent auditors. To develop, as necessary, accounting and auditing guidelines and pronouncements relating to current issues facing the health care industry.

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INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE

OBJECTIVE: In cooperation with state societies under the Joint Ethics
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INDIVIDUAL TAXATION COMMITTEE

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INFORMATION TECHNOLOGY EXECUTIVE COMMITTEE

OBJECTIVE: To research, monitor, assess, educate, and communicate the impact of technology developments on business solutions; to enhance the quality of information technology services provided by members; to achieve recognition that the CPA is the preeminent trusted professional to provide business solutions by applying information technology; and to enable all members to provide value to their clients and their employers through effective application of current, emerging and future information technologies.

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INFORMATION TECHNOLOGY PRACTICES SUBCOMMITTEE

OBJECTIVE: To plan, initiate, supervise, and coordinate projects, programs, and activities of the Information Technology Membership Section. Strategies include: to develop and administer the marketing program for the Membership Section; develop and publish Technology Alerts, and newsletter articles on implementing technologies that currently affect the members' firms and organizations; survey IT Section members to determine use of technology and to disseminate the results to the members; negotiate and promote special offerings and services to IT Section members; and increase awareness of trends and developments in information technology.

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INFORMATION TECHNOLOGY RESEARCH SUBCOMMITTEE

OBJECTIVE: To evaluate, communitate and prioritize the impact of technologies affecting CPAs and to develop initiatives that will inform and improve the effectiveness of members.

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INSURANCE COMPANIES COMMITTEE

OBJECTIVE: To develop guidance on the application of GAAP and reporting practices in the insurance industry by the preparation of literature such as industry audit and accounting guides, statements of position and practice bulletins. To develop guidance on the application of GAAS in audits and other reports of financial statements of insurance companies presented on both a GAAP and statutory basis. To maintain communications between governmental supervisory agencies, the insurance industry, other insurance industry organizations and the accounting profession.

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INTERNATIONAL QUALIFICATIONS APPRAISAL BOARD

OBJECTIVE: To join with representatives from NASBA to develop a formalized process for the review, evaluation and comparison of foreign entry/qualification requirements for accounting professionals to those utilized in the United States. To conduct actual reviews of the entry requirements of other countries and publicize the findings to State CPA Societies and State Boards of Accountancy. To assist in promoting foreign reciprocity between the individual states and appropriate foreign countries whose entry requirements are found to be substantially equivalent to U.S. requirements. To work cooperatively with NASBA in carrying out these objectives.

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INTERNATIONAL STRATEGY COMMITTEE

OBJECTIVE: The committee is responsible for developing and implementing a strategy, including strategic initiatives consistent with its vision to elevate the AICPA's involvement in international standard setting and other process in cooperation with related AICPA committees and other bodies. The committee is also responsible for developing an action plan to periodically assess and evaluate achievement of the AICPA's international vision and strategy.

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INTERNATIONAL TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval of the Tax Executive Committee to submit to Congress, the Treasury Department and the Internal Revenue Service for improvement of the federal tax process relating to the taxation of income from the international business activities of U.S. persons, nonresident aliens, and foreign corporations; to monitor and actively participate in the continuing interpretation of existing statutes, treaties, regulations and administrative guidance and to encourage CPA awareness of the emerging issues in this area.

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**INTERNATIONAL UNIFORM CPA QUALIFICATION EXAMINATION
(IQEX) SUBCOMMITTEE**

OBJECTIVE: To recommend to the BOE policy related to the International Uniform CPA Qualification Examination (IQEX). To oversee the examinations team's preparation of the IQEX Examination, which is currently being used in assessing the professional competence of Australian and Canadian Chartered Accountants who wish to obtain the CPA designation. To prepare future IQEX Examinations; to serve as liaison between the BOE and the U.S. International Qualifications Appraisal Board.

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INVESTMENT COMPANIES COMMITTEE

OBJECTIVE: To keep abreast of new issues that affect the industry and to develop timely responses. To maintain communications between regulatory agencies, industry and the accounting profession: to promote the use of GAAP and adoption of sound reporting practices in the industry.

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JOINT TRIAL BOARD

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LIFE INSURANCE/DISABILITY PLANS COMMITTEE

OBJECTIVE: To make available a variety of self-supporting insurance products that are responsive to the needs of the membership. To provide oversight for plan administration and premium levels.

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LITIGATION AND DISPUTE RESOLUTION SERVICES SUBCOMMITTEE

OBJECTIVE: Increase CPAs' recognition of litigation services as a growing practice niche that provides growth opportunities for CPAs in accounting, auditing, tax and consulting, and assesses the need for accreditation of specific litigation services to provide CPAs with a competitive market place advantage. Identify, collect, develop and disseminate technical, industry, legislative and regulatory issues related to litigation services along with practical management tools through such vehicles as newsletters, AICPA Online, publications, continuing education and conferences. Develop, promote and create demand for developing emerging and niche litigation services by the litigation services body of knowledge and raising the level of awareness of CPAs' role in this area for lawyers and other service professionals.

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MANAGEMENT OF AN ACCOUNTING PRACTICE COMMITTEE

OBJECTIVE: The PCPS Management of an Accounting Practice (MAP) Committee supports PCPS member firms in providing the highest quality professional services. The committee provides resources and information to PCPS member firms in their endeavors to professionally and profitably compete in a changing environment, and serves as an advocate on matters affecting firm management.

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MEMBERS IN GOVERNMENT COMMITTEE

OBJECTIVE: The AICPA Members in Government Committee represents CPAs working in all levels of federal, state, and local government. It also serves the public who depend on CPAs to help ensure government accountability. The mission of the Members in Government Committee is to: 1) promote greater government accountability and the integrity of government operations, information, and information systems, 2) promote and encourage increased participation and involvement by CPAs in government within the AICPA, 3) enhance the professional image and value of CPAs in government, 4) provide advice and counsel to the Institute on the needs of CPAs in government, and 5) serve as a conduit for communications among CPAs in government, the Institute, and other professional organizations.

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MINORITY INITIATIVES COMMITTEE

OBJECTIVE: Actively integrate minorities into the accounting profession to become CPAs and enhance their upward mobility.

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NATIONAL ACCREDITATION COMMISSION (NAC)

OBJECTIVE: To lead the AICPA accreditation process by creating an environment that fosters the efficient and effective development of marketplace recognition for CPA-provided services. The NAC recommends and implements specific accreditation programs and provides a continuous and rigorous oversight process of existing accreditation programs, such as market and CPA acceptance, competition, and the appropriateness of entry and maintenance requirements and ultimately oversees the sunset of accreditations if appropriate.

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NATIONAL STEERING COMMITTEE ON REGULATION OF THE PROFESSION

OBJECTIVE: To join with representatives from NASBA to provide assistance and leadership to state CPA societies and state boards of accountancy in implementing recommendations of the AICPA/NASBA Joint Committee Report on Regulation of the Profession. To monitor activity of the states on significant regulatory concepts contained in the AICPA/NASBA Uniform Accountancy Act. To promote adoption of state regulatory standards that will enhance the mobility and reciprocity of CPAs, especially the concept of "substantial equivalency" and to encourage greater uniformity in regulation among the states.

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NOMINATIONS COMMITTEE

OBJECTIVE: To provide for continuity of leadership and add distinction to the organization by nominating the best of the profession for officers, Council and the Board of Directors.

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PARTNERSHIP TAXATION COMMITTEE

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PERSONAL FINANCIAL PLANNING EXECUTIVE COMMITTEE

OBJECTIVE: The committee enables the AICPA to provide its members with information, advocacy and leadership to enable them to perform valuable personal financial planning services in the highest professional manner and gain recognition as the premier providers of personal financial planning services by the public. The committee assists in developing public statements made by the AICPA in the area of personal financial planning. The committee determines Institute technical policies regarding PFP and serves as the Institute's official spokesman on those matters. The committee plans, initiates, supervises and coordinates projects, programs and activities of the Personal Financial Planning Membership Section.

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PERSONAL FINANCIAL SPECIALIST EXAMINATION COMMITTEE

OBJECTIVE: To develop future Personal Financial Specialist Examinations in accordance with guidelines and policies established by AICPA Council. Members of the committee must have the personal financial specialist (PFS) designation.

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PERSONAL FINANCIAL SPECIALIST SUBCOMMITTEE

OBJECTIVE: To develop and implement a plan for increasing the viability, recognition and value of the PFS designation. This means the subcommittee will establish programs designed to address marketplace recognition issues such as creating public awareness of the PFS.

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PERSONAL LINES INSURANCE COMMITTEE

OBJECTIVE: To provide better personal lines insurance products for AICPA members.

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PROFESSIONAL ETHICS EXECUTIVE COMMITTEE

OBJECTIVE: To develop standards of ethics, promote understanding and voluntary compliance with such standards, establish and present charges of violations of the standards and the AICPA's bylaws to the Joint Trial Board for disciplinary action in cooperation with State Societies under the Joint Ethics Enforcement Program (JEEP), improve the profession's enforcement procedures, coordinate the subcommittees of the Professional Ethics Division, and promote the efficiency and effectiveness of the JEEP Program.

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PUBLIC UTILITIES COMMITTEE

OBJECTIVE: To monitor and provide comments on accounting and auditing pronouncements and proposals of the Federal Energy Regulatory Commission, the Rural Utilities Service Agency and the Federal Communications Commission and legislative proposals of the Congress. To issue guidance on the application of developing accounting and auditing issues to public utilities including gas pipelines, electric utilities, and telecommunications companies, and to communicate with regulatory and industry officials on matters of mutual interest.

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REAL ESTATE COMMITTEE

OBJECTIVE: To develop accounting and auditing guidance for the profession in connection with matters concerning the real estate industry.

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RELATIONS WITH ACTUARIES COMMITTEE

OBJECTIVE: To develop and maintain cooperative relations between CPAs and actuaries, and to explore areas of mutual concern. To comment on proposed actuarial standards and guidance affecting the accounting profession. To work with regulatory bodies on related issues, in coordination with the Insurance Companies, Employee Benefits, Health Care (or other appropriate) Committees. To advise the senior technical committees and the membership of the Institute of developments in such matters.

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RELATIONS WITH THE BAR COMMITTEE

OBJECTIVE: To maintain cooperative relations between the AICPA and the American Bar Association, to identify areas of common concern to the legal and accounting professions and refer them to the appropriate bodies within the AICPA and ABA for further consideration, and to settle differences by discussion and mutual agreement. The committee comprises the CPA members of the National Conference of Lawyers and Certified Public Accountants.

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RELATIONS WITH THE JUDICIARY SUBCOMMITTEE

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RESPONSIBILITIES IN TAX PRACTICE COMMITTEE

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RETIREMENT COMMITTEE

OBJECTIVE: To provide retirement and related investment programs for AICPA members, their families and employees. The Committee is to design retirement programs that are applicable and useful for the different categories of AICPA membership. The Committee is to take action in respect to the Plans as authorized by the Institute's Board of Directors.

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S CORPORATION TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department and the Internal Revenue Service for improvement of the federal tax process relating to S corporations and their shareholders.

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SEC PRACTICE SECTION EXECUTIVE COMMITTEE

OBJECTIVE: To improve the quality of practice by CPA firms before the Securities and Exchange Commission through establishment of practice requirements for member firms; to establish and maintain an effective system of self-regulation of member firms by means of mandatory peer reviews, required maintenance of appropriate quality controls and the imposition of sanctions for failure to meet membership requirements; to enhance the effectiveness of the section's regulatory system through the monitoring and evaluation activities of an independent oversight board composed of public members; to provide a forum for development of technical information relating to SEC practice.

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SEC REGULATIONS COMMITTEE

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SMALL BUSINESS TAXATION COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department and the Internal Revenue Service for improvement of the federal tax process relating to small business enterprises; to identify issues and problems of small business in various tax matters; determine the proper way for the AICPA to deal with those problems; take action, form working groups and task forces; develop recommendations for study as the issues demand.

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SMALL FIRM ADVOCACY COMMITTEE

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STANDARD SETTING SUBCOMMITTEE (EXAMINATIONS)

OBJECTIVE: To oversee (1) the Board of Examiners' Advisory Grading Service and establishment of the grading bases for each Uniform CPA Examination administration; and (2) the passing standard and equating methodologies for each section of the Examination. At least four of the subcommittee members must be members of the Board of Examiners.

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STATE AND LOCAL TAXATION COMMITTEE

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STATE LEGISLATION COMMITTEE

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STOCKBROKERAGE AND INVESTMENT BANKING COMMITTEE

OBJECTIVE: To maintain communications between regulatory agencies,
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STRATEGIC PLANNING COMMITTEE

OBJECTIVE: To develop broad objectives for the AICPA and recommend strategic initiatives and action plans for the Institute to pursue in response to long-term issues and trends to better serve the profession and the public. To collaborate with state CPA societies in the development and the implementation of recommendations for the future in common strategic priority areas so as to advance the interests of the profession and the memberships of the AICPA and state CPA societies.

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STRATEGIC PLANNING ADVISORY SUBCOMMITTEE

OBJECTIVE: To provide advice to the Strategic Planning Committee concerning current and planned efforts of Committees in advancing the strategic initiatives of the AICPA. To assist in integrating and coordinating the overall AICPA strategic plan with the activities, operations and strategic plans of key AICPA committees and their constituencies.

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TAX ACCOUNTING COMMITTEE

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TAX EDUCATION COMMITTEE

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TAX EXEMPT ORGANIZATIONS COMMITTEE

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TAX FORMS COMMITTEE

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TAX LEGISLATIVE LIAISON COMMITTEE

OBJECTIVE: To assume responsibility for the image and effectiveness of the Tax Division with government; to assure that Tax Division activities are considered constructive and in the public interest; to avoid appearance of a self-serving posture; to advise and coordinate legislative recommendations; to cooperate with others in the AICPA in government activities; and, to coordinate the activities and meetings of other committees with government. Members should have knowledge of the political process.

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TAX POLICY AND SIMPLIFICATION COMMITTEE

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TAX PRACTICE AND PROCEDURES COMMITTEE

OBJECTIVE: To act as a liaison for the AICPA Tax Division with the Treasury Department and the Internal Revenue Service on technical and policy recommendations for the improvement of the federal tax process on procedural and general administrative matters and to formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvements related to procedural and general administrative matters.

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TAX PRACTICE GUIDES COMMITTEE

OBJECTIVE: To create and assemble various practice guides for distribution to members, including checklists, sample engagement letters, standard election wording, and other practice guides useful to members, including a mechanism for technical support. Marketing of practice guides products will be the responsibility of the Tax Division Communications Committee.

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TAX PRACTICE MANAGEMENT COMMITTEE

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TAX TECHNOLOGY COMMITTEE

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TRUST, ESTATE, AND GIFT TAX COMMITTEE

OBJECTIVE: To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to congress, the Treasury Department and the Internal Revenue Service for improvement of the Federal Tax process relating to fiduciary income taxes, estate and gift taxes, and generation skipping transfer taxes.

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PCPS EXECUTIVE COMMITTEE

OBJECTIVE: To improve the quality of services and the operating success of PCPS member firms.

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PEER REVIEW COMMITTEE (SECPS)

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QUALITY CONTROL INQUIRY COMMITTEE

OBJECTIVE: To assist in providing reasonable assurance to the public and to the profession that member firms are complying with professional standards in the conduct of their practice before the Securities and Exchange Commission by identifying corrective measures, if any, that should be taken by a member firm involved in a specific alleged audit failure.

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AICPA Political Leadership Cabinet

AICPA POLITICAL LEADERSHIP CABINET

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AICPA Delegation to International Committees and Conferences

INTER-AMERICAN ACCOUNTING ASSOCIATION

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INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE

OBJECTIVE: To join with accountancy bodies from other nations in formulating and publishing, in the public interest, accounting standards to be observed in the presentation of audited accounts and financial statements and to promote their worldwide acceptance and observance.

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