

**ADDITIONS TO AGENDA**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
**BOARD MEETING, June 17, 2010**

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D=Discussion  
I=Information

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## **REPORT TO BOARD ON CPE REQUEST**

Nicole Kasin 6-11-10

An individual has submitted a question on whether a course to obtain their real estate license which took 60 hours is valid to claim as CPE?

The rule I directed the individual to was ARSD 20:75:04:02 which states

To qualify as acceptable continuing professional education, a program must be a learning activity that contributes directly to the professional competence of a CPA or PA in the practice of accountancy. A CPA and PA performing professional services must have a broad range of knowledge, skills, and abilities. Acceptable continuing professional education encompasses programs contributing to the development and maintenance of both technical and nontechnical professional skills. A program that promotes professional competence in the practice of accountancy is defined as one that refers to the process, methods, or principles of accounting or directly relates to the CPA's and PA's employment and is above the level of the CPA's and PA's current knowledge. Acceptable subjects include accounting, assurance/auditing, consulting services, specialized knowledge and applications, management, taxation, and ethics. Other subjects, including personal development, may be acceptable if they maintain or improve the CPA's and PA's competence. A CPA or PA may use a learning plan to evaluate learning and competency development. The learning plan may be reviewed periodically and modified as competency needs change.



STATE OF OKLAHOMA  
OKLAHOMA ACCOUNTANCY BOARD

June 10, 2010

Mr. Thomas J. Sadler, CPA  
Chair, NASBA Nominating Committee  
150 Fourth Avenue North, Suite 700  
Nashville, TN 37219-2417

RE: Janice L. Gray, CPA, CVA  
Nomination for position of NASBA Southwest Regional Director for 2010-2011

Dear Mr. Sadler:

The Oklahoma Accountancy Board (OAB) recommends member and current Board Secretary Janice L. Gray, CPA, CVA, for the position of Southwest Regional Director. Ms. Gray was appointed to the OAB in 2003 and has been an active member since that time. Ms. Gray served as Board Chair of the OAB in 2006-2007, currently serves as Chair of the Legislative Committee and Peer Review Committee and is Board Chair-Elect for 2010-2011. Ms. Gray also holds the CVA certification from the National Association of Certified Valuation Analysts.

Ms. Gray is the managing shareholder of Gray, Blodgett and Company, PLLC in Norman, Oklahoma where she has practiced public accounting since 1981. Additionally, Ms. Gray continues to be a leader at the national level. Ms. Gray has served/is on the National Association of State Boards of Accountancy (NASBA) Compliance Assurance Committee, Regulatory Response Committee, and the Education Committee.

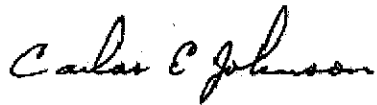
Ms. Gray currently serves on the American Institute of Certified Public Accountants (AICPA) Peer Review Board as the regulator representative and the AICPA Board of Examiners State Board Committee. Previously she served a three-year term on the AICPA Peer Review Board and on the AICPA Private Companies Practice Section Technical Issues Committee, which provides direct input to the Financial Accounting Standards Board and Governmental Accounting Standards Board on behalf of local and regional accounting practices. Ms. Gray was also the 2000 and 2006 distinguished CPA for the Norman Chapter of the Oklahoma Society of Certified Public Accountants (OSCPA) and was inducted into the Oklahoma Accounting Hall of Fame in 2001. Janice has been an active leader in the profession for many years. Prior to being a

member of the OAB, Janice served on the OSCPA Board of Directors and was a member of the OSCPA Peer Review Committee for eleven years.

In addition to her professional endeavors, Ms. Gray has actively been involved in community and volunteer activities including Crossroads Youth and Family Shelter, Inc., Norman Chamber of Commerce, First Baptist Church, and the Big Brothers/Big Sisters organization.

Ms. Gray is an asset to the profession of accounting. Therefore the members of the Oklahoma Accountancy Board are confident that Ms. Gray's leadership skills, experience and commitment to the profession qualify her to serve as NASBA Southwest Regional Director for 2010-2011.

Sincerely,  
Oklahoma Accountancy Board

A handwritten signature in cursive script that reads "Carlos E. Johnson".

Carlos E. Johnson, Chair

CEJ/snpj

cc: Mr. David Costello, CPA, NASBA President and CEO  
Mr. Billy Atkinson, CPA, Chair, NASBA Board of Directors  
Ms. Anita Holt, Executive Assistant to President and CEO  
Members, Oklahoma Accountancy Board  
State Boards of Accountancy