

1994

## AICPA committees, 1994-95: Officers, board of directors and council, boards and committees, staff organization, state CPA societies, dates of board, council, and annual meeting

American Institute of Certified Public Accountants

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AICPA Committees

1994/95

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# AICPA Committees

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## 1994/95

Officers, Board of Directors, and Council  
Boards and Committees  
Staff Organization, State CPA Societies  
Dates of Board,  
Council, and Annual Member Meeting

**AICPA**

American  
Institute of  
Certified  
Public  
Accountants

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# A I C P A

# Committees

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## 1994/95

Officers, Board of Directors, and Council  
Boards and Committees  
Staff Organization, State CPA Societies  
Dates of Board,  
Council, and Annual Member Meeting

*American Institute of Certified Public Accountants*

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**Alphabetical Index of  
All AICPA Boards,  
Committees, and  
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# AICPA Committee Terminology

## **BOARD**

The bylaws provide 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 a 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.

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## **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
- 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
- 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

# **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 1994-95

### OFFICERS 1994-95

**Robert L. Israeloff**, *Chair*. . . Israeloff, Trattner & Co., CPAs, P.C.,  
11 Sunrise Plaza, Valley Stream, NY 11580-6169 (516) 872-3300  
FAX: (516) 872-3128

**Ronald S. Cohen**, *Vice Chair*. . . Crowe Chizek & Co., 330 E. Jefferson  
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**Philip B. Chenok**, *President*. . . American Institute of CPAs, 1211 Ave. of  
the Americas, New York, NY 10036-8775 (212) 596-6001 FAX: (212) 596-6128

### DIRECTORS

#### FOR THREE YEARS 1994-97

**Jerrell A. Atkinson**. . . Atkinson & Co., Ltd., P.O. Box 25246, 707 Broadway  
NE, Albuquerque, NM 87125-0246 (505) 843-6492 FAX: (505) 843-6817

**W. Thomas Cooper, Jr.**. . . Potter & Company, 420 Fincastle Bldg.,  
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**Kathy G. Eddy**. . . Johnston, Leach, McDonough & Eddy, A.C., P.O. Box 184,  
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**Robert K. Elliott**. . . KPMG Peat Marwick, LLP, General Motors Bldg.,  
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**Olivia F. Kirtley**. . . Vermont American Corporation, 100 E. Liberty St.,  
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**James C. Treadway\*\***. . . Paine Webber Incorporated, 1285 Ave. of the  
Americas, New York, NY 10019 (212) 713-6277 FAX: (212) 713-4180

#### FOR TWO YEARS 1994-96

**James T. Clarke**. . . Coopers & Lybrand, LLP, 1800 M St. NW,  
Washington, DC 20036-5873 (202) 822-5646 FAX: (202) 659-5374

**Diane S. Conant**. . . Conant, Nelson & Conant, 3375 S. Aldebaran Ave.,  
Las Vegas, NV 89102-8412 (702) 221-6300 FAX: (702) 221-1299

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Dr., Frederick, MD 21702-4350 (301) 607-0263 FAX: (301) 663-0525

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**Paul Kolton\*\***. . . 9 Hunting Ridge Rd., Stamford, CT 06903 (203) 322-5045  
FAX: (203) 322-5148

**Paula C. O'Connor**. . . Merrill Lynch, 820 A St., P.O. Box 2196, Tacoma, WA  
98401 (800) 937-0794 FAX: (206) 627-5692

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\*\*Public Member

**FOR ONE YEAR 1994-95**

**Louis J. Barbich** . . . Barbich Longcrier Hooper & King, A.C., P.O. Box 11171 (93389-1171), 5001 E. Commerce Ctr. Dr., Ste. 350, Bakersfield, CA 93309-1660 (805) 631-1171 FAX: (805) 631-0244

**Dennis E. Eckart\*\*** . . . Arter and Hadden, 1801 K St. NW, Ste. 400K, Washington, DC 20006 (202) 775-4450 FAX: (202) 857-0172

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**J. Curt Mingle** . . . Clifton, Gunderson & Co., 301 SW Adams, Ste. 800, Peoria, IL 61602-1572 (309) 671-4511 FAX: (309) 671-4576

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**Eric L. Schindler** . . . Columbia Paint & Coatings, P.O. Box 4569, S. 104 Freya, Spokane, WA 99202-0569 (509) 536-1375 FAX: (509) 535-8114

**Dominic A. Tarantino**, *Ex Officio—Immediate Past Chair*. . . Price Waterhouse, LLP, 1251 Ave. of the Americas, 35th Fl., New York, NY 10020-1180 (212) 819-4850 FAX: (212) 790-6632

**Frank J. Katusak**—Secretary (212) 596-6130

**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 1994-95:

**ACCOUNTING RESEARCH ASSOCIATION, INC.**

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

**OFFICERS AND BOARD OF TRUSTEES**

**J. Curt Mingle**, *President*. . . Clifton, Gunderson & Co., 301 SW Adams, Ste. 800, Peoria, IL 61602-1572 (309) 671-4511 FAX: (309) 671-4576

**James T. Clarke**, *Vice President*. . . Coopers & Lybrand, LLP, 1800 M St. NW, Washington, DC 20036-5873 (202) 822-5646 FAX: (202) 659-5374

**A. Tom Nelson**, *Secretary-Treasurer*. . . School of Accounting, University of Utah, KDGB 205, Salt Lake City, UT 84112 (801) 581-7431 FAX: (801) 581-7214

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**Robert L. Israeloff** . . . Israeloff, Trattner & Co., CPAs, P.C., 11 Sunrise Plaza, Valley Stream, NY 11580-6169 (516) 872-3300 FAX: (516) 872-3128  
STAFF AIDE:  
**Donna Borowicz**—Controller, Accounting (201) 938-3210

### **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 39 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.

**Robert L. Israeloff, Chair** . . . Israeloff, Trattner & Co., CPAs, P.C., 11 Sunrise Plaza, Valley Stream, NY 11580-6169 (516) 872-3300 FAX: (516) 872-3128  
**Robert K. Elliott, Secretary** . . . KPMG Peat Marwick, LLP, General Motors Bldg., 767 5th Ave., New York, NY 10153-0194 (212) 909-5766 FAX: (212) 909-5104  
**Louis J. Barbich** . . . Barbich Longcrier Hooper & King, A.C., P.O. Box 11171 (93389-1171), 5001 E. Commerce Ctr. Dr., Ste. 350, Bakersfield, CA 93309-1660 (805) 631-1171 FAX: (805) 631-0244  
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#### STAFF AIDES:

**J. Thomas Higginbotham**—Vice President, Congressional & Political Affairs (202) 434-9205  
**John E. Hunnicutt**—Group Vice President, Government Affairs (202) 434-9203

### **AICPA FOUNDATION**

All members of the Board of Directors constitute the membership of the AICPA Foundation. The members of the Foundation meet once a year. (See page 41 for Officers and Board of Trustees.)

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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.

**Paul Kolton, Chair\*\*** . . . 9 Hunting Ridge Rd., Stamford, CT 06903  
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STAFF AIDE:

**Jerry Cicalese**—Director, Internal Audit (201) 938-3171

## COMPENSATION COMMITTEE

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

**Robert L. Israeloff, Chair** . . . Israeloff, Trattner & Co., CPAs, P.C., 11 Sunrise  
Plaza, Valley Stream, NY 11580-6169 (516) 872-3300 FAX: (516) 872-3128

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STAFF AIDE:

**Philip B. Chenok** . . . President (212) 596-6001

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## COMPLIANCE WITH CPE MEMBERSHIP REQUIREMENTS COMMITTEE

*OBJECTIVE:* The Board of Directors shall designate a body with the authority to grant exemptions for reasons such as health, military service, foreign residency, and other similar reasons.

**Paula C. O'Connor, Chair.** . . Merrill Lynch, 820 A St., P.O. Box 2196, Tacoma, WA 98401 (800) 937-0794 FAX: (206) 627-5692

**Diane S. Conant.** . . . Conant, Nelson & Conant, 3375 S. Aldebaran Ave., Las Vegas, NV 89102-8412 (702) 221-6300 FAX: (702) 221-1299

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**A. Tom Nelson.** . . . School of Accounting, University of Utah, KDGB 205, Salt Lake City, UT 84112 (801) 581-7431 FAX: (801) 581-7214

STAFF AIDE:

**Joseph T. Cote**—Vice President, Continuing Professional Education (201) 938-3535

## 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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WA 98154–1199 (206) 223–1820 FAX: (206) 447–0734

**Mary Gleason Finan** . . . Marina Bay Club Unit 56, 580 Patten Ave., Long  
Branch, NJ 07740–7853 (212) 773–1932

**Gary L. Holstrum** . . . University of South Florida, School of Accountancy,  
Tampa, FL 33620–5500 (813) 974–4186

**Jack S. Oppenheimer** . . . Geller, Ragans, James, Oppenheimer & Creel,  
111 N. Orange Ave., Ste. 1100, Orlando, FL 32801–2375 (407) 425–4636

**Richard E. Piluso** . . . Loews Corporation, One Park Ave., New York,  
NY 10016–5802 (212) 545–2626 FAX: (212) 545–2634

**Leonard Podolin** . . . Arthur Andersen, LLP, 69 W. Washington St., Rm. 2800,  
Chicago, IL 60602–3003 (312) 507–2217 FAX: (312) 507–3360

**Joseph H. Todd** . . . Todd, Rivenbark & Puryear, 2405 Robeson St., (28305),  
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(317) 873-5675

**Ivan Bull** . . . University of Illinois, College of Commerce and Business  
Administration, 1206 South Sixth St., Champaign, IL 61820-6915

**M.N. Chetkovich** . . . 93 Serrano Dr., Atherton, CA 94027-3958 (415) 367-9675

**J. Michael Cook** . . . Deloitte & Touche, LLP, P.O. Box 820, 10 Westport Rd.,  
Wilton, CT 06897-0820 (212) 790-0602

**Joseph P. Cummings** . . . 11 Skyridge Rd., Greenwich, CT 06831-3126  
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**Philip L. Defliese** . . . 28 Waterford Dr., Englewood, FL 34223-2012  
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**Samuel A. Derieux** . . . 707 E. Main St., Ste. 500, Richmond, VA 23219-2802  
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NY 10019-6018 (212) 407-1938

**Clifford V. Heimbucher** . . . 25 Tanglewood Rd., Berkeley, CA 94705-1420

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**Rholan E. Larson** . . . Larson, Allen, Weishair & Co., Ste. 1000, 220 S. Sixth  
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**Herman J. Lowe** . . . Bank of West Baton Rouge, P.O. Box 500, Port Allen,  
LA 70767-0500 (504) 387-0011 FAX: (504) 383-4420

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FAX: (201) 467-1308

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United Plaza Blvd., Baton Rouge, LA 70809-2251 (504) 922-4600  
FAX: (504) 922-4611

**W.J. Oliphant** . . . Lost Tree Village, 1003 Lake House Dr. S., N. Palm Beach,  
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**Louis H. Pilie** . . . 19096 L'Esperance Lane, Covington, LA 70433-9007

**Gerald A. Polansky** . . . P.O. Box 12159, Silver Spring, MD 20908-0159  
(301) 871-8259 FAX: (301) 387-2211

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**Maurice H. Stans** . . . 211 S. Orange Grove Blvd., #12, Pasadena,  
CA 91105-1758

**Marvin L. Stone** . . . Marvin L. Stone, 370 17th St., Ste. 3450, Denver,  
CO 80202-5656 (303) 573-2882

**A. Marvin Strait** . . . A. Marvin Strait, 518 N. Nevada Ave., Ste. 200,  
Colorado Springs, CO 80903 (719) 635-0810 FAX: (719) 635-2847

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- Juan Acosta** . . . KPMG Peat Marwick, LLP, GPO Box 364089, San Juan, PR 00936-4089
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- Wayne R. Borkowski** . . . 7548 Fair Oaks Road SE, Olympia, WA 98503 (206) 491-4637
- David W. Burke** . . . Butler & Burke, Ste. 630, 380 Knollwood St., Winston-Salem, NC 27103-1834 (910) 724-1195
- Gale L. Case** . . . Ozur Andersen & Radder, Ste. 512, 9171 Wilshire Blvd., Beverly Hills, CA 90210-5591 (213) 273-2770
- Ralph C. Cox, Jr.** . . . Bourgeois Bennett, LLC, P.O. Box 60600, Heritage Plaza, Ste. 800, New Orleans, LA 70160
- Leonard G. Deppmeier** . . . Hamilton, Misfeldt & Company P.C., P.O. Box 2200, Havre, MT 59501-2200 (406) 265-6724
- John J. DeLuca** . . . Brammer, Chasen & O'Connell, P.O. Box 3016, Christiansted/1-A Gallows Bay, St. Croix, VI 00822 (809) 773-4305
- Edward J. Dupke** . . . Rehmann Robson & Co., 400 Parke Century Bldg., 168 Louis Campau Promenade, Grand Rapids, MI 49503-2638 (616) 459-6133 FAX: (616) 459-9355
- Andrew L. DuBoff** . . . Price Waterhouse, LLP, 4 Headquarters Plaza N., P.C. Box 1965, Morristown, NJ 07962-1965 (201) 540-8980 FAX: (201) 292-3789
- Mark W. Engelhart** . . . Eide Helmeke & Co., 124 S. First St., P.O. Box 1560, Aberdeen, SD 57402-1560
- Alan F. Fletcher** . . . AEGON USA, Inc., 4333 Edgewood Road NE, Cedar Rapids, IA 52402-6601 (319) 398-8849
- William L. Gaines, Jr.** . . . Auten, Gaines & Sehi, P.C., P.O. Box 916, Norfolk, NE 68702-0916 (402) 379-4488
- Paul J. Gerry** . . . Paul J. Gerry, P.C., 4 Longfellow Pl., Ste. 3801, Boston, MA 02114-2835 (617) 523-5502
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- Barbara A. Grider** . . . Barbara A. Grider, P.O. Box 638, Las Cruces, NM 88004-0638
- James Russell Hale** . . . Hale and Meier, Inc., 3441 W. Memorial Rd., Ste. 1, Oklahoma City, OK 73134-7016 (405) 753-7575
- Jennings P. Hastings** . . . Faw, Casson & Co., One Greentree Office Ctr, 160 Greentree Dr., Ste. 203, Dover, DE 19901-7620 (302) 674-4305
- Ronald Ian Heller** . . . Torkildson, Katz, Jossem, Fonseca & Moore, 700 Bishop St., 15th Fl., Honolulu, HI 96813-4124 (808) 521-1051
- James E. Houle** . . . James E. Houle, 219 SE Frazer, P.O. Box 1387, Pendleton, OR 97801-0300 (503) 276-2475
- Joan E. Houston** . . . Minot State University, College of Business, Minot, ND 58701 (701) 857-3110
- J. Thomas Jones** . . . Oakley, Jones & Poulsen, 534 Main St., Gooding, ID 83330-1332 (208) 934-8439

- David P. Kassouf** . . . L. Kassouf & Co., P.C., 2208 University Blvd., Birmingham, AL 35233-2313
- M. Dean Kenney** . . . Ernst & Young, LLP, Two Wall St., Manchester, NH 03101-1518 (603) 625-9601
- Kelly J. King** . . . Kelly J. King P.S.C., 6321 Highway 329, Crestwood, KY 40014-9040 (502) 241-5656
- Susan Williams Kline** . . . Indiana Credit Union League, Ste. 400, 8440 Allison Pointe Blvd., P.O. Box 50425, Indianapolis, IN 46250-0425 (317) 594-5300 FAX: (317) 594-5301
- David J. Kreycik** . . . David J. Kreycik, P.O. Box 1043, Douglas, WY 82633-1043 (307) 358-3933
- Thomas J. Kunder** . . . Kunder & Associates, 1407 Larimer St., Ste. 200, Denver, CO 80202-1723 (303) 295-8840
- Mary Patricia Matthews** . . . Thomas and Thomas, 701 Arkansas Blvd., Texarkana, AR 75502-2105
- Edward P. McDonough** . . . Johnston, Leach, McDonough & Eddy, A.C., P.O. Box 184, 412 Market St., Ste. 201, Parkersburg, WV 26102
- John J. McNamee** . . . Sansiveri, Ryan, Sullivan & Co., 55 Dorrance St., Providence, RI 02903-2220 (401) 331-0500
- Jobie T. Melton, Jr.** . . . Arthur Andersen, LLP, 188 E. Capitol St., Ste. 1300, Jackson, MS 39201-2186 (601) 944-0601
- Randy W. Moore** . . . Moore & Spottswood, 1104 Truman Ave., Key West, FL 33040-3352
- Daniel J. O'Mara** . . . Villanova University, 316 Bartley Hall, Villanova, PA 19085 (610) 519-4340
- Gary L. Poore** . . . Poore, Dameron & Associates, 820 N. Main, Wichita, KS 67203-3605 (316) 265-5600
- Michael L. Ray** . . . KPMG Peat Marwick, LLP, Micronesia P.C., Bank of Guam Bldg., Ste. 800, 111 Chalan Santo Papa, Agana, GU 96910-5108 (671) 472-2910
- Larry A. Rennaker** . . . Arizona Public Service Company, P.O. Box 53999, Sta. 1565, Phoenix, AZ 85072-3999 (602) 250-2620
- Charles H. Rigden** . . . P.O. Box 92178, Anchorage, AK 99509
- Melvin Eugene Rosen, Jr.** . . . Melvin Eugene Rosen, Jr., 1007 Shady Grove Rd., P.O. Box 596, Mechanicsville, VA 23111-0596 (804) 746-4950
- Bruce N. Schatz** . . . Schatz, Fletcher & Associates, P.O. Box 1071, 227 Water St., Augusta, ME 04330 (207) 622-4766
- Claude R. Schwesig** . . . Herrick, Ltd., 75 Main St., Burlington, VT 05401-8419 (802) 864-4514
- Kevin L. Simister** . . . Hawkins, Cloward & Simister L.C., P.O. Box 1810 (84059), 1095 S. 800 E., Ste. 1, Orem, UT 84058-7251
- Robert D. Smith** . . . Smith, Payne, Hammersmith & Co., P.O. Box 736, 257 Benedict Ave., Norwalk, OH 44857-2346 (419) 668-2552
- Scott R. Somerville** . . . Arthur Andersen, LLP, 120 E. Baltimore St., Baltimore, MD 21202-6800 (301) 727-5800
- Harvey L. Sonnenberg** . . . Weber, Lipshie & Co., 1430 Broadway, 13th Fl., New York, NY 10018-3308 (212) 382-3400
- Wayne Mark Stewart** . . . Primm Investment Inc., 4530 S. Eastern, Ste. A10, Las Vegas, NV 89119
- Casey M. Stuart** . . . Hazlett Lewis & Bieter, Tivoli Ctr., Ste. 300, 701 Broad St., Chattanooga, TN 37402-1802

*DESIGNATED COUNCIL REPRESENTATIVES OF STATE SOCIETIES (CONT'D)*

**Michael S. Teitelbaum** . . . Chunowitz, Teitelbaum & Baerson, Ltd.,  
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**Elaine E. Thompson** . . . Puleo & Thompson, P.C., 3139 Whitney Ave.,  
Hamden, CT 06518-2318 (203) 288-4144

**Scott Voynich** . . . Robinson, Grimes & Company, P.C., 5637 Whitesville Rd.,  
P.O. Box 4299, Columbus, GA 31904-0299

**Charles J. Wentzell** . . . Budweiser of Columbia, Inc., P.O. Box 684,  
Columbia, SC 29202-0684 (803) 765-2849

**Paul W. Wentzien** . . . Delmar Gardens Enterprises, 101 S. Hanley Rd.,  
Ste. 1800, St. Louis, MO 63105

**Stanley E. Winters** . . . Winters, Winters & Reeb, 1200 Summit Ave., Ste. 622,  
Fort Worth, TX 76102-4409

**COUNCIL—REPRESENTATION BY STATE**

<b>State</b>	<b>Term Expires</b>
<b>ALABAMA</b>	
David P. Kassouf <sup>3</sup> —L. Kassouf & Co., P.C., Birmingham	1995
Jimmy L. Williamson—McGriff, Dowdy & Associates, Albertville	1996
<b>ALASKA</b>	
Kevin E. Branson—Thomas, Head & Greisen, Anchorage	1997
Charles H. Rigden <sup>3</sup> —Anchorage	1995
<b>ARIZONA</b>	
Linda J. Blessing <sup>2</sup> —Arizona Department of Economic Security, Phoenix	1996
Kathryn Forbes <sup>2</sup> —Valley National Corporation, Phoenix	1996
R. Dale Hensley—Gallant & Company, P.C., Phoenix	1996
Bruce J. Nordstrom—Nordstrom & Associates, Flagstaff	1996
Larry A. Rennaker <sup>3</sup> —Arizona Public Service Company, Phoenix	1995
<b>ARKANSAS</b>	
Mary Patricia Matthews <sup>3</sup> —Thomas and Thomas, Texarkana	1995
Richard Stanley Peebles—KPMG Peat Marwick, LLP, Little Rock	1997
<b>CALIFORNIA</b>	
Louis J. Barbich <sup>1</sup> —Barbich, Longcrier, Hooper & King, A.C., Bakersfield	1995
Dennis R. Brach—Brach, Neal, Daney & Spence, San Jose	1995
Gale L. Case <sup>3</sup> —Ozur Andersen & Radder, Beverly Hills	1995
M.N. Chetkovich—Atherton	Ex Officio
S. Thomas Cleveland—Management & Capital Group, Walnut Creek	1997
John J. Costello—Ernst & Young, LLP, Los Angeles	1997
Reed Cowan—Timpson Garcia, Oakland	1997
Therese M. Emerick—Therese Emerick, Sacramento	1996
Charles H. Gielow, Jr.—Gielow & Davis, A.C., Pleasanton	1996
Donald L. Gurse—Gurse, Schneider & Co., Los Angeles	1996
Everett P. Harry—Arthur Andersen, LLP, San Francisco	1997
Clifford V. Heimbucher—Berkeley	Ex Officio
John J. Proko, Jr.—Del Mar	1996
Thomas W. Rimerman—Frank, Rimerman & Co., Menlo Park	Ex Officio
Harold S. Schultz, Jr.—Coopers & Lybrand, LLP, Newport Beach	1996
Maurice H. Stans—Pasadena	Ex Officio
David A. Summers—Summers & Associates, Inc., Walnut Creek	1995
Michael G. Ueltzen—John Waddell & Co., Sacramento	1995
Janice I. Vincent—Ernst & Young, LLP, Los Angeles	1995

<sup>1</sup>Serving on Council as a Member of the Board of Directors.

<sup>2</sup>Serving on Council as a Member at Large.

<sup>3</sup>Serving on Council as a State Society Representative.

*COUNCIL—REPRESENTATION BY STATE (CONT'D)*

<b>State</b>	<b>Term Expires</b>
<b>COLORADO</b>	
John Ray Armour—Brockmann, Armour & Co., Denver	1995
Diane M. Brogan—U.S. West Inc., Englewood	1996
Philip E. Doty—Arthur Andersen, LLP, Denver	1997
Thomas J. Kunding <sup>3</sup> —Kunding & Associates, Denver	1995
Marvin L. Stone—Marvin L. Stone, Denver	Ex Officio
A. Marvin Strait—A. Marvin Strait, Colorado Springs	Ex Officio
<b>CONNECTICUT</b>	
J. Michael Cook—Deloitte & Touche, LLP, Wilton	Ex Officio
Joseph P. Cummings—Greenwich	Ex Officio
Paul Kolton <sup>1</sup> —Stamford	1996
Ralph J. Takala—Ernst & Young, LLP, Hartford	1997
Elaine E. Thompson <sup>3</sup> —Puleo & Thompson, P.C., Hamden	1995
George G. Veily—Avon	1996
Michael Weinschel—Capposella, Cohen, Engelson & Colman, P.C., Southport	1995
<b>DELAWARE</b>	
Barry A. Crozier—Belfint, Lyons & Shuman, P.A., Wilmington	1995
Jennings P. Hastings <sup>3</sup> —Faw, Casson & Co., Dover	1995
<b>DISTRICT OF COLUMBIA</b>	
James T. Clarke <sup>1</sup> —Coopers & Lybrand, LLP, Washington	1996
Margaret Anne Deboe—Rubino & McGeehin, Chartered, Bethesda, MD	1995
Dennis E. Eckart <sup>1</sup> —Arter and Hadden, Washington	1995
David F. Graling <sup>3</sup> —Gelman, Rosenberg & Freedman, CPAs, P.C., Bethesda	1995
<b>FLORIDA</b>	
Antonio L. Argiz—Morrison, Brown, Argiz & Co., Miami	1996
Philip L. Defliese—Englewood	Ex Officio
Wayne N. Fraser—Fraser & Company, St. Petersburg	1997
Robert Russell Harris—Berger, Harris, McAlpin & Co., CPAs Chartered, Vero Beach	1995
Gary L. Holstrum <sup>2</sup> —University of South Florida, Tampa	1995
James M. Lane—Coopers & Lybrand, LLP, Orlando	1997
Leroy Layton—New Smyrna Beach	Ex Officio
Harold L. Monk, Jr. <sup>2</sup> —Davis, Monk & Company, Gainesville	1996
Randy W. Moore <sup>3</sup> —Moore & Spottswood, Key West	1995
W.J. Oliphant—N. Palm Beach	Ex Officio
Jack S. Oppenheimer <sup>2</sup> —Geller, Ragans, James, Oppenheimer & Creel, Orlando	1995

<sup>1</sup>Serving on Council as a Member of the Board of Directors.

<sup>2</sup>Serving on Council as a Member at Large.

<sup>3</sup>Serving on Council as a State Society Representative.

COUNCIL—REPRESENTATION BY STATE (CONT'D)

<b>State</b>	<b>Term Expires</b>
William D. Pruitt, Jr.—Arthur Andersen, LLP, Miami	1997
Ramon Antonio Rodriguez—Madsen, Sapp, Mena, Rodriquez & Co., P.A., Plantation	1995
<b>GEORGIA</b>	
John W. Cook—Atlanta	1995
Charles W. Hendry—Joseph Decosimo and Company, Dalton	1996
Edward Hampton Rudert—Ernest J. Rudert & Company, Rome	1997
Scott Voynich <sup>3</sup> —Robinson, Grimes & Company, P.C., Columbus	1995
<b>GUAM</b>	
Daniel Scott Fitzgerald—Deloitte & Touche, LLP, Agana	1997
Michael L. Ray <sup>3</sup> —KPMG Peat Marwick, LLP, Micronesia, P.C., Agana	1995
<b>HAWAII</b>	
Ronald Ian Heller <sup>3</sup> —Torkildson, Katz, Jossem, Fonseca & Moore, Honolulu	1995
Kent Ken Tsukamoto—Coopers & Lybrand, LLP, Honolulu	1997
<b>IDAHO</b>	
J. Thomas Jones <sup>3</sup> —Oakley, Jones & Poulsen, Gooding	1995
Richard D. Maxey—Magnuson, McHugh & Company, Coeur d'Alene	1995
<b>ILLINOIS</b>	
Ivan Bull—University of Illinois, Champaign	Ex Officio
Gary L. Fish—Illinois State University, Normal	1997
Jerome A. Harris—Checkers, Simon & Rosner, Chicago	1997
Jane M. Horberg—Bessin Corporation, Chicago	1996
Kenneth J. Hull—Follett Corporation, River Grove	1996
David Lee Landsittel—Arthur Andersen, LLP, Chicago	1995
J. Curt Mingle <sup>1</sup> —Clifton, Gunderson & Co., Peoria	1995
Robert E. Nason <sup>2</sup> —Grant Thornton, Chicago	1996
Leonard Podolin <sup>2</sup> —Arthur Andersen, LLP, Chicago	1995
John R. Rogers—Wermer, Rogers, Doran & Ruzon, Joliet	1996
Myra A. Swick—Walton, Joplin, Langer & Co., Chicago	1997
Michael S. Teitelbaum <sup>3</sup> —Chunowitz, Teitelbaum & Baerson, Ltd., Northbrook	1995
Ernest R. Wish—Coopers & Lybrand, LLP, Chicago	1996

<sup>1</sup>Serving on Council as a Member of the Board of Directors.

<sup>2</sup>Serving on Council as a Member at Large.

<sup>3</sup>Serving on Council as a State Society Representative.

<b>State</b>	<b>Term Expires</b>
<b>INDIANA</b>	
M.S. Armstrong—Zionsville	Ex Officio
Ronald S. Cohen <sup>1</sup> —Crowe, Chizek & Co., South Bend (Vice Chair of the Board)	1995
Dale L. Gettelfinger—Monroe, Shine & Co., Inc., New Albany	1997
Constance E. Haine Gray—State Life Insurance Co., Indianapolis	1996
Susan Williams Kline <sup>3</sup> —Indiana Credit Union League, Indianapolis	1995
<b>IOWA</b>	
Alan F. Fletcher <sup>3</sup> —AEGON USA, Inc., Cedar Rapids	1995
Gary G. Goode—Ernst & Young, LLP, Des Moines	1996
<b>KANSAS</b>	
J.H. Hay—Godfrey Hay & Rice, CPA, P.A., Liberal	1996
Gary L. Poore <sup>3</sup> —Poore, Dameron & Associates, Wichita	1995
<b>KENTUCKY</b>	
W. Thomas Cooper, Jr. <sup>1</sup> —Potter & Company, Louisville	1997
Kelly J. King <sup>3</sup> —Kelly J. King, P.S.C., Crestwood	1995
Olivia F. Kirtley <sup>1</sup> —Vermont American Corporation, Louisville	1997
Robert W. Stratton—Jones, Nale and Mattingly, Louisville	1996
<b>LOUISIANA</b>	
Carol Thomas Barnes <sup>2</sup> —Cole, Evans & Peterson, Shreveport	1997
Ralph C. Cox, Jr. <sup>3</sup> —Bourgeois Bennett, New Orleans	1995
Edward D. Conway—Edward D. Conway, P.C., Metairie	1995
Herman J. Lowe—Bank of West Baton Rouge, Port Allen	Ex Officio
Jake L. Netterville—Postlethwaite & Netterville, Baton Rouge	Ex Officio
Louis H. Pilie—Covington	Ex Officio
B.L. Thrailkill—Thrailkill & Thrailkill, Shreveport	1996
<b>MAINE</b>	
David E. Olsen—Chester M. Kearney, P.A., Presque Isle	1997
Bruce N. Schatz <sup>3</sup> —Schatz, Fletcher & Associates, Augusta	1995
<b>MARYLAND</b>	
M. Kathryn Burkey—M. Kathryn Burkey, Cumberland	1997
Joseph T. Healy, Jr.—Dembo, Jones, Healy, Pennington & Ahalt, P.C., Bethesda	1995

<sup>1</sup>Serving on Council as a Member of the Board of Directors.

<sup>2</sup>Serving on Council as a Member at Large.

<sup>3</sup>Serving on Council as a State Society Representative.



<b>State</b>	<b>Term Expires</b>
Wesley P. Johnson—KPMG Peat Marwick, LLP, Baltimore	1996
Charles E. Keller III <sup>1</sup> —Keller Bruner & Company, Frederick	1996
Gerald A. Polansky—Silver Spring	Ex Officio
Scott R. Somerville <sup>3</sup> —Arthur Andersen, LLP, Baltimore	1995
 <b>MASSACHUSETTS</b>	
Mary E. Barth <sup>2</sup> —Harvard University, Boston	1996
Paul J. Gerry <sup>3</sup> —Paul J. Gerry, P.C., Boston	1995
Walter S. Goldstein—Edelstein & Company, Boston	1997
Allen G. Katz—Schwartz and Katz, P.C., Waltham	1996
John H. McCarthy—Coopers & Lybrand, LLP, Boston	1995
 <b>MICHIGAN</b>	
Edward J. Dupke <sup>3</sup> —Rehmann Robson & Co., Grand Rapids	1995
Timothy E. Durbin—Arthur Andersen, LLP, Detroit	1996
Thomas G. Jordan <sup>1</sup> —Jordan Company, Inc., Bloomfield Hills	1995
Julius A. Otten—KPMG Peat Marwick, LLP, Detroit	1997
Leslie J. Patterson—Parker, Wittus and Company, Southfield	1997
Richard E. Rewalt—Godfrey, Hammel, Danneels & Co. St. Clair Shores	1995
 <b>MINNESOTA</b>	
Dean R. Ager <sup>3</sup> —Eikill & Schilling, Ltd., Duluth	1995
Erling Dokken—Schechter, Dokken, Kanter, Andrews & Selcer, Ltd., Minneapolis	1997
Nancy J. Fuhr—Olsen, Thielen & Co., Ltd., St. Paul	1996
Rholan E. Larson—Larson, Allen, Weishair & Co., Minneapolis	Ex Officio
David A. Nelson <sup>2</sup> —McGladrey & Pullen, Minneapolis	1996
Reed Arlin Stigen—Envirosys, Inc., Moorhead	1995
 <b>MISSISSIPPI</b>	
Kenneth E. Hicks—May & Company, Vicksburg	1995
Jobie T. Melton, Jr. <sup>3</sup> —Arthur Andersen, LLP, Jackson	1995
 <b>MISSOURI</b>	
James O. Glauser <sup>2</sup> —Baird, Kurtz & Dobson, Springfield	1997
Gerard J. Meiners—Donnelly Meiners Jordan Kline, P.C., Kansas City	1996
Harry J. Otto—Williams-Keepers, Jefferson City	1997
Paul W. Wentzien <sup>3</sup> —Delmar Gardens Enterprises, St. Louis	1995

<sup>1</sup>Serving on Council as a Member of the Board of Directors.

<sup>2</sup>Serving on Council as a Member at Large.

<sup>3</sup>Serving on Council as a State Society Representative.

<b>State</b>	<b>Term Expires</b>
<b>MONTANA</b>	
George D. Anderson—George D. Anderson, P.C., Helena	Ex Officio
Gary F. Demaree—Gary F. Demaree, Helena	1997
Leonard G. Deppmeier <sup>3</sup> —Hamilton, Misfeldt & Company, Havre	1995
Ellen J. Feaver <sup>1</sup> —Anderson, ZurMuehlen & Co., Helena	1995
<b>NEBRASKA</b>	
William L. Gaines, Jr. <sup>3</sup> —Autin, Gaines & Sehi, P.C., Norfolk	1995
William V. Strain—Strain, Guszak & Co., P.C., Lincoln	1997
<b>NEVADA</b>	
Diane S. Conant <sup>1</sup> —Conant, Nelson & Conant, Las Vegas	1996
Leland D. Pace—Stewart, Archibald & Barney, Las Vegas	1997
Wayne M. Stewart <sup>3</sup> —Primm Investment, Inc., Las Vegas	1995
<b>NEW HAMPSHIRE</b>	
Maurice P. Gilbert—New Hampshire Department of Revenue Administration, Concord	1997
M. Dean Kenney <sup>3</sup> —Ernst & Young, LLP, Manchester	1995
<b>NEW JERSEY</b>	
Jeffrey P. Bolson—Ernst & Young, LLP, Hackensack	1995
Thomas J. Carey—Colts Neck	1996
Andrew L. DuBoff <sup>3</sup> —Price Waterhouse, LLP, Morristown	1995
Mary Gleason Finan <sup>2</sup> —Long Branch	1995
Bernard R. Gingras—Gingras, Collister, Babinski & Co., Fairfield	1997
James P. Hannon—BDO Seidman, New York, NY	1997
John C. Kelly—Arthur Andersen, LLP, Roseland	1996
Robert L. May—Short Hills	Ex Officio
Douglas Peter Stives—Curchin & Company, P.A., Red Bank	1995
<b>NEW MEXICO</b>	
Jerrell A. Atkinson <sup>1</sup> —Atkinson & Co., Ltd., Albuquerque	1997
Barbara A. Grider <sup>3</sup> —Barbara A. Grider, Las Cruces	1995
Katherine Marvel Rowe—Rowe & Rowe, P.C., Albuquerque	1997
<b>NEW YORK</b>	
Steven C. Baum—Paneth, Haber & Zimmerman, New York	1995
William Russell Brown—W.R. Brown Co., P.C., New York	1997
Andrew J. Capelli—KPMG Peat Marwick, LLP, New York	1995
Brian A. Caswell—Caswell & Associates, Phoenix	1996

<sup>1</sup>Serving on Council as a Member of the Board of Directors.

<sup>2</sup>Serving on Council as a Member at Large.

<sup>3</sup>Serving on Council as a State Society Representative.

<b>State</b>	<b>Term Expires</b>
Philip B. Chenok <sup>1</sup> —American Institute of CPAs, New York (President)	Ex Officio 1997
Raymond L. Dever <sup>2</sup> —Coopers & Lybrand, LLP, New York	1997
Robert K. Elliott <sup>1</sup> —KPMG Peat Marwick, LLP, New York	1997
Thomas D. Flynn—New York	Ex Officio
Arthur I. Gordon—Ernst & Young, LLP, New York	1997
Ray J. Groves—Ernst & Young, LLP, New York	Ex Officio
Robert L. Israeloff <sup>1</sup> —Israeloff, Trattner & Co., CPAs, P.C., Valley Stream (Chair of the Board)	1995
R.D. Isserman—KPMG Peat Marwick, LLP, New York	1995
William S. Kanaga—New York	Ex Officio
Stuart Kessler—Goldstein, Golub, Kessler & Co., P.C., New York	1997
Francis T. Nusspickel—Arthur Andersen, LLP, New York	1996
M.A. Pendergast—Urbach Kahn & Werlin, P.C., Albany	1997
Richard E. Piluso <sup>2</sup> —Loews Corporation, New York	1995
Anthony R. Pustorino—Pace University, New York	1995
Harvey L. Sonnenberg <sup>3</sup> —Weber, Lipshie & Co., New York	1995
Dominic A. Tarantino—Price Waterhouse, LLP, New York (Immediate Past Chair of the Board)	Ex Officio
James C. Treadway <sup>1</sup> —Paine Webber Incorporated, New York	1997
 <b>NORTH CAROLINA</b>	
David W. Burke <sup>3</sup> —Butler & Burke, Winston-Salem	1995
John R. Hodge III—Hodge, Steward & Co., P.A., Raleigh	1997
Ralph E. Kent—Durham	Ex Officio
Martha S. Marshall—UNC-Asheville, Asheville	1996
Joseph H. Todd <sup>2</sup> —Todd, Rivenbark & Puryear, Fayetteville	1995
David E. Williams—Williams, Overman, Pierce & Co., Greensboro	1995
Gary J. Wolfe <sup>2</sup> —Cherry, Bekaert & Holland, Charlotte	1997
 <b>NORTH DAKOTA</b>	
Joan E. Houston <sup>3</sup> —Minot State University, Minot	1995
V. Frank Kadlec—Eide Helmeke & Co., Fargo	1997
 <b>OHIO</b>	
Michael P. Bohan <sup>2</sup> —Shaker Heights	1997
Jerry L. Esselstein—Berwanger Overmyer Assoc., Columbus	1995
Wayne C. Landes—Ernst & Young, LLP, Toledo	1995
James T. Martin—Meaden & Moore, Inc., Cleveland	1997
Fred B. Miller—Price Waterhouse, LLP, Columbus	1997
Thomas J. Mulligan <sup>2</sup> —Mulligan, Topy & Co., Columbus	1996
Gary J. Previts—Case Western Reserve University, Cleveland	1996
Robert D. Smith <sup>3</sup> —Smith, Payne, Hammersmith & Co., Norwalk	1995

<sup>1</sup>Serving on Council as a Member of the Board of Directors.

<sup>2</sup>Serving on Council as a Member at Large.

<sup>3</sup>Serving on Council as a State Society Representative.

<b>State</b>	<b>Term Expires</b>
<b>OKLAHOMA</b>	
J.H. Engelbach—Engelbach, Roberts & Co., Oklahoma City	1997
James Russell Hale <sup>3</sup> —Hale and Meier, Inc., Oklahoma City	1995
James E. Thielke—Oklahoma City	1995
<b>OREGON</b>	
James E. Houle <sup>3</sup> —James E. Houle, Pendleton	1995
Alan L. Steiger—A-Dec, Inc., Newberg	1995
<b>PENNSYLVANIA</b>	
Gene M. Buckno—Buckno Lisicky & Company, Allentown	1996
Thomas Bunting III—Tait, Weller & Baker, Philadelphia	1997
Denise L. Devine <sup>2</sup> —Murray Devine & Co., Philadelphia	1997
David C. Kennaday—Carbis Walker & Associates, New Castle	1995
John H. Kennedy <sup>1</sup> —The Kenwal Company, Bryn Mawr	1996
Judith H. O'Dell—Beucler, Kelly & Irwin, Ltd., Wayne	1996
Daniel J. O'Mara <sup>3</sup> —Villanova University, Villanova	1995
James C. Stalder—Price Waterhouse, LLP, Pittsburgh	1997
James H. Weber—Coopers & Lybrand, LLP, Pittsburgh	1995
<b>PUERTO RICO</b>	
Juan Acosta <sup>3</sup> —KPMG Peat Marwick, LLP, San Juan	1995
Juan L. Martinez-Colon—University of Puerto Rico, Guaynabo	1995
<b>RHODE ISLAND</b>	
John J. McNamee <sup>3</sup> —Sansiveri, Ryan, Sullivan & Co., Providence	1995
William J. Piccerelli—Piccerelli, Gilstein & Co., Providence	1996
<b>SOUTH CAROLINA</b>	
Z.H. Montgomery—Rogers, Montgomery & Co., P.A., Columbia	1997
Charles J. Wentzell <sup>3</sup> —Budweiser of Columbia, Inc., Columbia	1995
<b>SOUTH DAKOTA</b>	
Mark W. Engelhart <sup>3</sup> —Eide Helmeke & Co., Aberdeen	1995
Rodney James McGinnis—Rodney McGinnis, Sioux Falls	1997
<b>TENNESSEE</b>	
R.F. Kamler—Reynolds Bone & Griesbeck, Memphis	1996
Casey M. Stuart <sup>3</sup> —Hazlett, Lewis & Bieter, Chattanooga	1995
Grady P. Williams—Hazlett, Lewis & Bieter, Chattanooga	1997

<sup>1</sup>Serving on Council as a Member of the Board of Directors.

<sup>2</sup>Serving on Council as a Member at Large.

<sup>3</sup>Serving on Council as a State Society Representative.

COUNCIL—REPRESENTATION BY STATE (CONT'D)

<b>State</b>	<b>Term Expires</b>
<b>TEXAS</b>	
Mason L. Backus—Armstrong, Backus & Co., San Angelo	1996
Nita D. Clyde—Clyde Associates, Dallas	1995
Robert D. Clyde—Clyde Associates, Dallas	1995
Arthur Greenspan—Arthur Greenspan & Company, Beaumont	1997
Dan H. Hanke—Hanke, Green & Stein, P.C., San Antonio	1995
Bruce J. Harper—Harper & Pearson, Co., P.C., Houston	1997
Bernard Z. Lee—Houston	Ex Officio
Jimmie L. Mason—Mason, Warner & Company, P.C., Lubbock	1997
R.R. Owen—Ernst & Young, LLP, Dallas	1996
Edward Martin Polansky—Botello, Matthys & Polansky, LLP, San Antonio	1995
Stanley J. Scott—Stanley J. Scott, Dallas	Ex Officio
Alan L. Stinson—San Antonio	1997
Edward L. Summers—University of Texas at Austin, Austin	1996
Stanley E. Winters <sup>3</sup> —Winters, Winters & Reeb, Fort Worth	1995
<b>UTAH</b>	
A. Tom Nelson <sup>1</sup> —University of Utah, Salt Lake City	1995
Kevin L. Simister <sup>3</sup> —Hawkins, Cloward & Simister L.C., Orem	1995
Mark Woodrow Stevens—Deloitte & Touche, LLP, Salt Lake City	1995
G.F. Streuling <sup>2</sup> —Brigham Young University, Provo	1997
<b>VERMONT</b>	
Claude R. Schwesig <sup>3</sup> —Herrick, Ltd., Burlington	1995
John J. Weixel III—The First Vermont Bank, Bennington	1997
<b>VIRGINIA</b>	
Percy S. Curry, Jr.—Brown, Edwards & Company, Bristol	1997
Samuel A. Derieux—Richmond	Ex Officio
K.W. Huffman—Phibbs, Burkholder, Geisert & Huffman, Harrisonburg	1996
Robert J. Neuland—Homes, Lowry, Horn & Johnson, Ltd., Vienna	1995
Melvin Eugene Rosen, Jr. <sup>3</sup> —Melvin Eugene Rosen, Jr., Mechanicsville	1995
<b>VIRGIN ISLANDS</b>	
John J. Deluca <sup>3</sup> —Brammer, Chasen & O'Connell, St. Croix	1995
Francisco E. Depusoir—Francisco E. Depusoir, St. Croix	1997

<sup>1</sup>Serving on Council as a Member of the Board of Directors.

<sup>2</sup>Serving on Council as a Member at Large.

<sup>3</sup>Serving on Council as a State Society Representative.

<b>State</b>	<b>Term Expires</b>
<b>WASHINGTON</b>	
Adele Brady Bolson—Adele Brady Bolson, CPA, P.S., Bellevue	1997
Wayne R. Borkowski <sup>3</sup> —Olympia	1995
Robert Louis Bunting <sup>2</sup> —Moss Adams, Seattle	1995
Steven D. Huebner—Arthur Andersen, LLP, Seattle	1996
Paula C. O'Connor <sup>1</sup> —Merrill Lynch, Tacoma	1996
Eric L. Schindler <sup>1</sup> —Columbia Paint & Coatings, Spokane	1995
<b>WEST VIRGINIA</b>	
Kathy G. Eddy <sup>1</sup> —Johnston, Leach, McDonough & Eddy, A.C., Parkersburg	1997
William M. Ellis—Ellis and Ellis, Charleston	1997
Edward P. McDonough <sup>3</sup> —Johnston, Leach, McDonough & Eddy, A.C., Parkersburg	1995
<b>WISCONSIN</b>	
Bart Adams <sup>3</sup> —Kolb, Lauwasser & Co., S.C., Milwaukee	1995
Gary L. Berger—McGladrey & Pullen, Madison	1995
Richard K. Sprain—Sprain & Associates, LLC, Madison	1997
<b>WYOMING</b>	
David J. Kreycik <sup>3</sup> —David J. Kreycik, Douglas	1995

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<sup>1</sup>Serving on Council as a Member of the Board of Directors.

<sup>2</sup>Serving on Council as a Member at Large.

<sup>3</sup>Serving on Council as a State Society Representative.

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

## ACADEMIC AND CAREER DEVELOPMENT EXECUTIVE COMMITTEE

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

**Belverd E. Needles, Jr., Chair.** . . . DePaul University, School of Accountancy, 25 E. Jackson Blvd., Chicago, IL 60604-2218 (312) 362-5130

**Mary B. Armstrong.** . . . Cal Poly University, College of Business, San Luis Obispo, CA 93401 (805) 756-2084 FAX: (805) 756-1473

**L. Gary Boomer.** . . . Varney, Mills, Rogers, Burnett & Associates, 120 N. Juliette, Manhattan, KS 66502 (913) 537-2202

**Joseph L. Boyd.** . . . Norfolk State University, 2401 Corprew Ave., Norfolk, VA 23504-3907 (804) 683-8920 FAX: (804) 683-2506

**Miguel A. Cabrera, Jr.** . . . M.A. Cabrera & Company, P.A., 2 S. University Dr., Ste. 330, Plantation, FL 33324-3307 (305) 476-2008 FAX: (305) 475-0809

**Mark M. Chain.** . . . Deloitte & Touche, LLP, P.O. Box 820, Ten Westport Rd., Wilton, CT 06897-0820 (203) 761-3334 FAX: (203) 834-2294

**Nita D. Clyde.** . . . Clyde Associates, 12655 N. Central Expressway, Ste. 915, Dallas, TX 75243 (214) 387-8266 FAX: (214) 387-8289

**Edward E. Milam.** . . . Mississippi State University, School of Accountancy, P.O. Box 544, Mississippi State, MS 39762 (601) 325-1639  
FAX: (601) 325-1646

**Frank R. Rayburn.** . . . University of Alabama at Birmingham, School of Business, Dept. of Accounting, 1150 10th Ave. S., Birmingham, AL 35294-4460 (205) 934-8820 FAX: (205) 975-6234

**Dennis R. Reigle\*** . . . Arthur Andersen, LLP, 69 West Washington St., Chicago, IL 60602 (312) 507-2150

**Virginia B. Robinson.** . . . Joint Financial Management, Improvement Program, Ste. 320, 666 11 St. NW, Washington, DC 20001-4542 (202) 512-9201 FAX: (202) 512-9593

**Leroy C. Schmidt.** . . . WICPA, 180 N. Executive Dr., Brookfield, WI 53005-6011 (414) 785-0445 FAX: (414) 785-0838

**Paula B. Thomas.** . . . 2622 Lancaster Court, Murfreesboro, TN 37129-6533 (615) 898-2558 FAX: (615) 898-5045

**Joseph G. Walsh.** . . . Golden Gate University, School of Taxation, 536 Mission St., San Francisco, CA 94105-2921 (415) 442-7880  
STAFF AIDES:

**Rick Elam**—Vice President, Academic and Career Development (212) 596-6006

**Beatrice C. Sanders**—Director, Academic and Career Development (212) 596-6218

## ACCOUNTING CAREERS SUBCOMMITTEE

*OBJECTIVE:* To develop programs and materials to attract high-achieving students to the study of, and careers in, accounting and to ultimately become CPAs and to assist the state CPA societies in developing student recruiting programs.

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\*Non AICPA Member



- Nita D. Clyde, Chair** . . . Clyde Associates, 12655 N. Central Expressway, Ste. 915, Dallas, TX 75243 (214) 387-8266 FAX: (214) 387-8289
- Maryan M. Ackley** . . . Frank, Rimerman & Co., 2882 Sand Hill Rd., Ste. 150, Menlo Park, CA 94025-7022 (415) 854-3344
- Robert L. Brown** . . . Price Waterhouse, LLP, 30 S. 17th St., Philadelphia, PA 19103-4092 (215) 575-5722 FAX: (215) 575-5032
- Chrislynn Freed** . . . School of Accounting, University of Southern California, Los Angeles, CA 90089-1421 (213) 740-4867 FAX: (213) 747-2815
- Cindy M. Gray\*** . . . Virginia Society of CPAs, P.O. Box 4620, Glen Allen, VA 23058-4620 (804) 270-5344
- Bennie L. Hadnott** . . . Watson Rice & Co., P.C., 246 5th Ave., 6 Fl., New York, NY 10001-7603 (212) 447-7300
- Robert Hickman\*** . . . McGladrey & Pullen, 102 West Second St., Davenport, IA 52801 (319) 324-0447
- Dieter M. Kiefer** . . . U.S. General Accounting Office, 5799 Broadmoor, Ste. 600, Mission, KS 66202-2400 (913) 384-7415
- Sean D. Windsor** . . . Brooklyn Union Gas Company, One Metrotech Ctr., Brooklyn, NY 11201-3850 (718) 403-3366 FAX: (718) 488-1751
- Mary U. Wood** . . . KPMG Peat Marwick, LLP, NCNB Plaza, 110 E. Broward Blvd., Fort Lauderdale, FL 33301-3503 (305) 462-4799 FAX: (305) 462-4765
- STAFF AIDE:**
- John L. Daidone**—Manager, Academic and Career Development  
(212) 596-6220

## CURRICULUM AND INSTRUCTION IN ACCOUNTING EDUCATION SUBCOMMITTEE

*OBJECTIVE:* To maintain channels of regular communication with and increase the supply of qualified CPA educators; to encourage professional interaction; to recognize outstanding scholars through several award programs; and to encourage curricular and faculty development.

- Paula B. Thomas, Chair** . . . 2622 Lancaster Court, Murfreesboro, TN 37129-6533 (615) 898-2558 FAX: (615) 898-5045
- Leonard E. Berry** . . . Georgia State University, School of Accountancy, Atlanta, GA 30303 (404) 651-2616 FAX: (404) 651-1033
- Charles E. Davis** . . . Baylor University, Dept. of Accounting & Business Law, P.O. Box 98002, Waco, TX 76798-8002 (817) 755-3536 FAX: (817) 755-2421
- Richard H. Fern** . . . Eastern Kentucky University, 319 Combs Bldg., Richmond, KY 40475 (606) 622-1087 FAX: (606) 622-1020
- Mary K. Giannini\*** . . . Coopers & Lybrand, LLP, 1251 Ave. of the Americas, New York, NY 10020-1157 (212) 536-2887 FAX: (212) 536-3230
- Gary L. Lawrence** . . . 2275 Oak Road, Ste. E, Snellville, GA 30278 (404) 979-2315 FAX: (404) 978-0653
- Kevin A. Michel** . . . Merrill Lynch & Co., Inc., 610 Sayre Drive, Princeton, NJ 08540 (609) 282-4390 FAX: (609) 282-4376
- L. Martin Miller** . . . Cogen Sklar Levick, 150 Monument Rd., Ste. 500, P.O. Box 1000, Bala-Cynwyd, PA 19004-5000 (215) 668-9700 FAX: (215) 668-2181

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\*Non AICPA Member

**Loc T. Nguyen** . . . California State University, Long Beach Accounting Dept., 1250 Bellflower, Long Beach, CA 90840-0006 (310) 985-4586  
FAX: (310) 985-7586

**Linda M. Nichols** . . . Texas Tech University, College of Business, Lubbock, TX 79409 (806) 742-1541 FAX: (806) 742-2099

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**Jack E. Wilkerson, Jr.** . . . Wake Forest University, School of Business & Accountancy, Box 7285, Reynolds Station, Winston-Salem, NC 27109-7285 (910) 759-5113 FAX: (910) 759-6133

STAFF AIDE:

**Elizabeth S. Koch**—Manager, Academic and Career Development (212) 596-6219

## **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.

**Wanda Lorenz, Chair** . . . Lane Gorman Trubitt, LLP, Ste. 400, 1909 Woodall Rodgers Fwy., Dallas, TX 75201-2286 (214) 220-7127 FAX: (214) 871-0011

**Bruce S. Botwin** . . . Cogen Sklar Levick, 150 Monument Rd., Ste. 500, P.O. Box 1000, Bala-Cynwyd, PA 19004-5000 (610) 668-9700 FAX: (610) 668-2181

**Patrick S. Callahan** . . . Frederick B. Hill & Company, P.C., Crestar Bank Bldg., 500 E. Main St., Ste. 1630, Norfolk, VA 23510-2272 (804) 640-2504  
FAX: (804) 640-2529

**Peter N. Chase** . . . Chase and Associates, CPAs, P.C., 9293 Corporate Circle, Manassas, VA 22110-4154 (703) 361-7114 FAX: (703) 361-8225

**D. Ronald Davis** . . . Thomas Leger & Co., LLP, 1225 North Loop West, Ste. 650, Houston, TX 77008-1798 (713) 868-1065 FAX: (713) 869-3297

**William L. Hancock** . . . Mayer Hoffman McCann, 420 Nichols Rd., Kansas City, MO 64112-2099 (816) 968-2019 FAX: (816) 531-7695

**Gary S. Nelson** . . . Nelson Harrigan Fladwood & Co., 18 NW Oregon Ave., Bend, OR 97701-2735 (503) 382-4791 FAX: (503) 382-1124

STAFF AIDE:

**Judith M. Sherinsky**—Technical Manager, Auditing Standards (212) 596-6031

## **ACCOUNTING STANDARDS EXECUTIVE COMMITTEE**

*OBJECTIVE:* To determine Institute technical policies regarding financial reporting standards and to be the Institute's official spokesperson on those matters. This includes setting accounting standard and maintaining liaison with the Financial Accounting Standards Board and the Securities and Exchange Commission.

**Michael Crooch, Chair.** . . Arthur Andersen, LLP, 69 W. Washington St., Chicago, IL 60602-3094 (312) 507-2339 FAX: (312) 507-7939

**Philip D. Ameen.** . . General Electric, 3135 Easton Tpke., Fairfield, CT 06431-0002 (203) 373-2458 FAX: (203) 373-2441

**Ernest F. Baugh, Jr.** . . . Joseph Decosimo & Company, Ste. 1100, Tallan Bldg., Two Union Square, Chattanooga, TN 37402-2512 (800) 782-8382 FAX: (615) 756-0510

**Joseph H. Cappalonga.** . . Deloitte & Touche, LLP, P.O. Box 820, Ten Westport Rd., Wilton, CT 06897-0820 (203) 761-3465 FAX: (203) 834-2260

**John C. Compton.** . . Cherry, Bekaert & Holland, 100 S. Elm St., Ste. 500, Greensboro, NC 27401-2643 (910) 274-3000 FAX: (910) 273-3730

**Edmund Coulson.** . . Ernst & Young, LLP, 787 Seventh Ave., New York, NY 10019-6018 (212) 773-1945 FAX: (212) 773-1990

**H. John Dirks.** . . Price Waterhouse, LLP, 555 California St., San Francisco, CA 94104-1798 (415) 393-8735 FAX: (415) 393-8644

**George P. Fritz.** . . Coopers & Lybrand, LLP, 1301 Ave. of the Americas, New York, NY 10019-6013 (212) 259-2381 FAX: (212) 259-1375

**Stuart H. Harden.** . . Silva Harden & Adolph, 2440 W. Shaw, Ste. 209, Fresno, CA 93711-3300 (209) 431-6100 FAX: (209) 439-2968

**Sally L. Hoffman.** . . Richard A. Eisner & Company, 575 Madison Ave., New York, NY 10022-2597 (212) 891-4069 FAX: (212) 355-2414

**R. Larry Johnson.** . . Johnson Lambert & Capron, 7500 Old Georgetown Rd. # 700, Bethesda, MD 20814-6133 (301) 656-0040 FAX: (301) 656-0518

**Louis W. Matusiak, Jr.** . . Geo. S. Olive & Co., LLC, 700 Capital Center South, 201 North Illinois St., Indianapolis, IN 46204-1904 (317) 383-4131 FAX: (317) 383-4200

**Charles L. McDonald.** . . University of Florida, Fisher School of Accounting, Gainesville, FL 32611 (904) 392-8880 FAX: (904) 846-0458

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**Anthony Tricarichi, Jr.** . . KPMG Peat Marwick, LLP, 599 Lexington Ave., New York, NY 10022-6030 (212) 909-5614 FAX: (212) 909-5699

STAFF AIDE:

**Arleen Rodda Thomas**—Director, Accounting Standards (212) 596-6159

## **AICPA BENEVOLENT FUND, INC.**

*OBJECTIVE:* To raise money to provide financial assistance to needy members of the Institute and their families.

## **OFFICERS AND BOARD OF TRUSTEES**

**James Don Edwards, President.** . . J.M. Tull School of Accounting, University of Georgia, Athens, GA 30602 (706) 542-3595 FAX: (706) 542-7196

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**Leonard I. Green**—Director, Member Life, Health and Pension Programs (201) 938-3705

**Donna Borowicz**—Controller, Accounting (201) 938-3210

## AICPA PEER REVIEW BOARD

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

**John R. Burzenski, Chair** . . . Burzenski & Company, P.C., 100 South Shore Dr., East Haven, CT 06512-4620 (203) 468-8133

**Howard H. Anderson** . . . Anderson White & Knott, P.C., P.O. Box 579, Fishersville, VA 22939 (703) 885-1183

**Barton W. Baldwin** . . . Barton W. Baldwin, P.A., P.O. Box 311, Mount Olive, NC 28365-0311 (919) 658-9999

**William E. Balhoff** . . . Postlethwaite & Netterville A.P.A.C., Ste. 1001, 8550 United Plaza Blvd., Baton Rouge, LA 70809-2200 (504) 922-4600

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**B. Bradford Floyd\*** . . . Tennessee Society of CPAs, 200 Powell Pl., Ste. 120, P.O. Box 596, Brentwood, TN 37024 (615) 377-3825

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*OBJECTIVE:* To advance the profession of accountancy and to develop and improve accountancy education.

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## **ASSURANCE SERVICES SPECIAL COMMITTEE**

*OBJECTIVE:* To analyze and report on the current state and future of the audit/assurance function and the trends shaping the audit/assurance environment, focusing on the current and changing needs of users of decision-making information and other stakeholders in the audit/assurance process and how best to improve the related services provided to those parties. The Committee shall consider whether the definition of the audit/assurance function should be modified or supplemented and whether the profession needs an additional set of concepts. In formulating recommendations for improvement and ideas for implementation the Committee shall balance practicality, vision, and the need for change which the study reveals and shall take a long view (e.g., five to ten years or longer).

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*OBJECTIVE:* To provide guidance to auditors regarding the effect computers have on the audit process and to advise the Auditing Standards Board, other senior technical committees, and the membership on computer-related matters.

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## **STANDARD SETTING SUBCOMMITTEE**

*OBJECTIVE:* To oversee the: (1) Board of Examiners' Advisory Grading Service; (2) establishment of the grading bases for each Uniform CPA Examination administration; and (3) study the passing standard and equating methodology 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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## TAX, MANAGERIAL, AND GOVERNMENTAL ACCOUNTING AND REPORTING SUBCOMMITTEE

**OBJECTIVE:** To develop future semiannual examinations on accounting and 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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## COMMITTEE OPERATIONS COMMITTEE

**OBJECTIVE:** To evaluate activities of all AICPA committees against the goals of the AICPA Mission Statement and Strategic Plan, and to advise the Board of Directors on the continuance of existing committees and on the need for appointment of new committees.

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## CONTINUING PROFESSIONAL EDUCATION BOARD OF MANAGEMENT

*OBJECTIVE:* To represent the AICPA membership on all CPE matters affecting the profession and to provide oversight and advice in helping the staff achieve the division's mission and objectives.

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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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## EDUCATIONAL MANAGEMENT EXCHANGE SUBCOMMITTEE (EDMAX)

*OBJECTIVE:* To identify key CPE issues and the knowledge and skills required to resolve them; to share CPE information with the profession; and to advise the CPE Board of Management on needs assessment, curriculum, standards and other CPE related matters. The EDMAX Subcommittee is composed of the training directors of selected firms and state societies.

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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 corporate tax provisions.

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\*Non AICPA Member



## CREDIT UNIONS COMMITTEE

**OBJECTIVE:** To monitor and provide comments to Congress and federal agencies on proposed federal legislation and regulations that have accounting and auditing implications for the credit unions industry. To develop, as necessary, accounting and auditing guidelines and pronouncements relating to current issues facing the credit unions industry. To communicate with regulatory and industry officials on matters of mutual interests, and to assist the CPE Division in the planning of an annual conference.

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## EMPLOYEE BENEFIT PLANS COMMITTEE

**OBJECTIVE:** To monitor and provide comments to Congress and federal agencies on proposed federal legislation and regulations that have accounting and auditing implications for the employee benefits plan industry. To sponsor an annual accounting and auditing conference on employee benefit plans and to meet and work with the representatives of the Department of Labor relative to areas of mutual interest, primarily ERISA audits. To develop, as necessary, accounting and auditing guidelines and pronouncements relating to employee benefit plans.

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## EMPLOYEE BENEFITS 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 employee benefit plans and deferred compensation for employees and self-employed individuals.

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## ENERGY 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 concerning the areas of energy taxation, energy credits, and related matters.

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## 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 estate, gift and generation-skipping transfer taxes.

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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's continuing professional education programs dealing with government subjects; provide counsel to other Institute committees on government issues and monitor implementation of the 25 recommendations of the Task Force on the Quality of Audits of Governmental Units.

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## GOVERNMENT AFFAIRS COMMITTEE

*OBJECTIVE:* To develop, coordinate and direct the implementation of strategies to address governmental matters—legislative, regulatory and executory—that affect the accounting profession; to assist in the development of a more effective relationship with leaders in government; to identify public issues on which the accounting profession is particularly qualified to make contributions; and to provide advice on how the accounting profession can make its skills available to government in its efforts to improve financial reporting.

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## ACCOUNTANTS' LEGAL LIABILITY SUBCOMMITTEE

*OBJECTIVE:* To consider the nature and extent of accountants' legal liability,  
to select among identified options the best avenue for seeking relief and to  
coordinate the efforts both within and outside the Institute in designing and  
implementing a program of action.

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## GOVERNMENT AFFAIRS STATE SOCIETY SUBCOMMITTEE

*OBJECTIVE:* (a) To recommend programs and approaches aimed at achieving a strong, effective communication network between the AICPA Government Affairs Committee (GAC) and state CPA societies in dealing with matters of concern to the profession that involve federal legislation or regulation, (b) to recommend federal issues to be addressed by the Institute and state CPA societies of particular concern to CPAs, (c) to recommend positions to be taken and strategies to be used relative to federal legislative or regulatory issues, and (d) to communicate important federal legislative and regulatory issues to state CPA societies.

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## RELATIONS WITH THE JUDICIARY SUBCOMMITTEE

**OBJECTIVE:** To develop education courses for federal and state court judges which will assist the judiciary in understanding basic auditing standards and accounting principles and the legal issues attendant thereto.

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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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## **INCOME TAXATION OF ESTATES, TRUSTS AND BENEFICIARIES 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 the income taxation of estates, trusts, beneficiaries and decedents.

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## INDIVIDUAL 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 taxation of individuals including computation of taxable income, classification of income as active, passive, capital or portfolio, determination of gain or loss on disposition of property readjustment of tax between years, and certain tax credits.

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## INFORMATION TECHNOLOGY EXECUTIVE COMMITTEE

**OBJECTIVE:** To help raise members' understanding of and improve the application of information technology in practice by assisting members in all disciplines (practice, industry, education, and government) to improve their technological skills; provide input to the AICPA's Strategic Planning Committee and help implement the information technology-related action plans of the Institute's strategic plan; begin to formulate a recommended technology curriculum for universities to use to supplement their present accounting curricula; in conjunction with the Board of Examiners, determine the impact of technology on the content of the CPA exam; work with state boards of accountancy and state societies to recognize technology courses as CPE credits equal to accounting, auditing, and taxation courses; develop an information technology accreditation program; focus on the impact of technology on a profession-wide basis, and coordinate the projects for the Information Technology (IT) Membership Section by overseeing the activities of the Division's subcommittees.

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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; develop and administer the marketing program for the Membership Section; develop and publish Practice Aids, Research Reports, Technology Bulletins, 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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**William E. Zimmerman.** . . William E. Zimmerman, CPA, P.C., P.O. Box 31372, St. Louis, MO 63131-0372 (314) 963-1400 FAX: (314) 963-1466

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## INFORMATION TECHNOLOGY RESEARCH SUBCOMMITTEE

**OBJECTIVE:** To evaluate and communicate the impact of future technological trends affecting CPAs in public practice, industry, government and education; using group decision support systems, develop and publicize a list of the top technologies in order to raise the public's awareness of CPAs' technological expertise; develop and publish Practice Aids, Research Reports, Technology Bulletins, Technology Alerts, and newsletter articles on implementing emerging technologies; identify topics and issue reports that support the need for Institute-wide involvement in changes to the profession brought about by technology, such as electronic audit evidence; analyze changes in information technology and the implications for audit, consulting, and tax practices; and develop programs that will educate the Membership on the future of the profession.

**Mark S. Eckman, Chair.** . . AT&T, 340 Mt. Kemble Ave., Rm. N270, Morristown, NJ 07962-1929 (201) 326-4543 FAX: (201) 326-2196

**Kenneth D. Askelson.** . . J.C. Penney Company, 6131 Orangethorpe Ave., Buena Park, CA 90620-1337 (714) 523-6216 FAX: (714) 523-6943

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## INSURANCE COMPANIES COMMITTEE

*OBJECTIVE:* To maintain communications between governmental supervisory agencies, the insurance industry, other insurance industry organizations and the accounting profession. To promote the use of GAAP and reporting practices in the insurance industry by the preparation of industry audit guides, statements of position and practice bulletins. To develop guidance on the application of generally accepted auditing standards in audits of insurance companies.

**William C. Freda**, *Chair*. . . Deloitte & Touche, LLP, Two Hilton Court, P.O. Box 319, Parsippany, NJ 07054-0319 (201) 631-6762

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## INSURANCE 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 improvement of the federal tax process relating to insurance companies.

**John J. Corcoran, Chair** . . . Cigna Corporation, 1601 Chestnut St., TLP-13, Two Liberty Place, Philadelphia, PA 19192 (215) 761-1538 FAX: (215) 761-5545

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## INSURANCE PROGRAMS EXECUTIVE COMMITTEE

*OBJECTIVE:* To coordinate the current insurance programs being provided to members, firms, and their families, and to identify new insurance products that will benefit the membership.

**Leonard A. Dopkins, Chair** . . . Dopkins & Company, 200 International Dr., Buffalo, NY 14221-8217 (716) 634-8800 FAX: (716) 643-8987

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FAX: (201) 467-1308

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Colorado Springs, CO 80903 (719) 635-0810 FAX: (719) 635-2847  
STAFF AIDE:

**Leonard I. Green**—Director, Member Life, Health and Pension Programs  
(201) 938-3705

## **AICPA PROFESSIONAL LIABILITY INSURANCE PLAN 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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(201) 938-3705

## **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.

**Robert L. May, Chair.** . . 4 Shawnee Rd., Short Hills, NJ 07078-1218  
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**Sherry L. Amen** . . . American Bottoms Regional, Wastewater Treatment  
Facility, Ste. 1 American Bottoms Road, Sauget, IL 62201-1075  
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**T. Warren Hardy** . . . Point One Solutions, P.O. Box 560, Riderwood,  
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## AICPA DELEGATION TO INTERNATIONAL COMMITTEES AND CONFERENCES

### INTER-AMERICAN ACCOUNTING ASSOCIATION

*OBJECTIVE:* To study and discuss professional practice with a view toward a better solution of common problems, the improvement of professional standards and to coordinate the professional activities among the accountants of the American countries.

**James P. Wesberry, Jr., Chair.** . . . The World Bank, 1818 11th St. SW, Rm. I-7065, Washington, DC 20001-5015 (202) 473-5436

**Ivan J. Sotomayor** . . . Sotomayor & Company, 21600 Oxnard St., Ste. 1240, Woodland Hills, CA 91367-4949 (818) 716-3055 FAX: (818) 716-3048

STAFF AIDE:

**John F. Hudson**—Vice President, Technical Standards and Services (212) 596-6262

### 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.

**Barry P. Robbins** . . . Price Waterhouse, LLP, 555 California St., San Francisco, CA 94104-1798 (415) 393-8838 FAX: (415) 393-8644

STAFF AIDE:

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### INTERNATIONAL FEDERATION OF ACCOUNTANTS

*OBJECTIVE:* The broad objective of the International Federation of Accountants is the development and enhancement of a coordinated worldwide accountancy profession with harmonized standards.

**Charles A. Bowsher** . . . United States General Accounting Office (GAO), 441 G St. NW, Room 7100, Washington, DC 20548 (202) 512-5500 FAX: (202) 512-5507



**Philip B. Chenok** . . . American Institute of CPAs, 1211 Ave. of the Americas, New York, NY 10036-8775 (212) 596-6001 FAX: (212) 596-6128

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Standing committees of the International Federation of Accountants have been established for the purpose of working towards achieving the broad objective of IFAC, by issuing guidelines and other documents which members are obliged to work towards implementing in their own countries. The United States of America is represented through the AICPA on the following committees:

### ***EDUCATION COMMITTEE***

**Belverd E. Needles, Jr.** . . . DePaul University, School of Accountancy, 25 E. Jackson Blvd., Chicago, IL 60604-2218 (312) 362-5130

### ***ETHICS COMMITTEE***

**M.A. Pendergast** . . . Urbach Kahn & Werlin, P.C., 66 State St., Albany, NY 12207-2595 (518) 449-3166

### ***INTERNATIONAL AUDITING PRACTICE COMMITTEE***

**Robert S. Roussey** . . . University Southern California, School of Accounting, Los Angeles, CA 90089-1421 (213) 740-5009

### ***PLANNING COMMITTEE***

**Gerald A. Polansky** . . . P.O. Box 12159, Silver Spring, MD 20908-0159 (301) 871-8259 FAX: (301) 387-2211

### ***PUBLIC SECTOR COMMITTEE***

**Charles A. Bowsher** . . . United States General Accounting Office (GAO), 441 G St. NW, Rm. 7100, Washington, DC 20548 (202) 512-5500

## **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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**John M. Sharbaugh**—Vice President, State Legislation & Legislative Relations (202) 434-9257

## 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 status; and to encourage CPA awareness of the emerging issues in this area.

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## INVESTMENT COMPANIES COMMITTEE

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

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**Dennis F. Wasniewski** . . . Deloitte & Touche, LLP, 117 Campus Dr., Princeton, NJ 08540-6400 (609) 520-2300 FAX: (609) 520-2413

**John Woodcock, Jr.** . . . Tait, Weller & Baker, Two Penn Center Plaza, Ste. 700, Philadelphia, PA 19102-1721 (215) 568-2209 FAX: (215) 568-1544

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## INVESTMENT COMPANY 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 regulated investment companies.

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**Carol B. Ferguson**—Technical Manager, Tax (202) 434-9243

## INVESTMENTS COMMITTEE

**OBJECTIVE:** To provide oversight for the investments of the Institute.

**Joseph P. Karpinski, Chair.** . . . Yanni-Bilkey Investment Consulting, 2500 Grant Bldg., Pittsburgh, PA 15219-2302 (412) 232-1006 FAX: (412) 232-1055

**John D. Abernathy.** . . . 3 Lewiston Ct., Briarcliff Manor, NY 10510-2536 (914) 762-1480 FAX: (914) 762-1480

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## JOINT AAA/AICPA ACCOUNTING LITERATURE AWARDS COMMITTEE

*OBJECTIVE:* To select for recognition those articles, monographs, or books, published in English, which in the view of the committee make outstanding contributions to the literature of accounting.

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## JOINT TRIAL BOARD

*OBJECTIVE:* To provide for uniform enforcement of professional standards by adjudicating disciplinary charges against state society and AICPA members pursuant to Section 7.4 of the bylaws.

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## MANAGEMENT ACCOUNTING EXECUTIVE COMMITTEE

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## MANAGEMENT CONSULTING SERVICES EXECUTIVE COMMITTEE

*OBJECTIVE:* To develop and interpret standards for the conduct of Consulting Services from a two-party perspective; to communicate current technical developments and assist practitioners in carrying out consulting through, for example, practice aids and special reports and other guidance; to enhance communications with state MCS committees and state societies; and by proactively responding to prospective laws and regulations that impact the practice of consulting by CPAs.

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**LITIGATION SERVICES SUBCOMMITTEE**

*OBJECTIVE:* To enhance the practitioner's ability to offer litigation services by 1) identifying possible professional alliances for the MCS Division and other appropriate arrangements with professional associations; 2) developing standards and professional guidance as needed; 3) working with the CPE Division and other CPE provider organizations to develop and identify selected high quality and timely CPE; and 4) monitoring legislation and regulation and following Institute and state society activities that may impact the practice of litigation services offered by our constituents.

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## **MCS BUSINESS VALUATIONS AND APPRAISALS SUBCOMMITTEE**

*OBJECTIVE:* To seek ways to improve the technical skills of CPAs to perform business valuations appraisals (e.g. CPE courses; accreditation programs); monitor matters that will impact the CPAs ability to provide business valuations and appraisals (e.g. competition, legislation, technology); recommend, develop and maintain definitions and standards for business valuations in cooperation with the MCS Executive Committee. Work with the CPE Division and other CPE provider organizations to develop selected high quality and timely CPE and identify possible professional alliances for the MCS Division.

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## MCS EMERGING SERVICES SUBCOMMITTEE

**OBJECTIVE:** To consider and respond to the diverse nature of consulting services by 1) providing information on how to develop and market specialized niche services and 2) developing a focal point within the MCS Division to identify emerging and future service offerings.

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## MCS MEMBERSHIP SECTION STEERING AND PUBLIC RELATIONS SUBCOMMITTEE

**OBJECTIVE:** To seek ways to enhance the growth and servicing of current and future MCS Section members by 1) identifying and marketing benefits of MCS Section membership, 2) developing, implementing and monitoring a comprehensive plan for the timely publication and marketing of relevant materials, 3) designing and conducting outreach programs for understanding and meeting constituents' needs, 4) promoting a positive awareness among AICPA members of their role as providers of consulting services, and 5) developing a long-term approach to promoting AICPA members as preferred providers of consulting services.

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## **MCS PROFESSIONAL PRACTICE SUBCOMMITTEE**

*OBJECTIVE:* To enhance practitioner's ability to manage and administer management consulting services by 1) developing guidance for ensuring the provision of quality consulting services, 2) developing consulting standards as needed, 3) assisting constituencies to monitor changes in the business environment through technical support and resource capabilities, 4) supporting management consulting services as a practice growth strategy for a CPA firm, and 5) providing techniques for managing a consulting practice.

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## **MANAGEMENT OF AN ACCOUNTING PRACTICE COMMITTEE**

*OBJECTIVE:* To assist practice units to provide high-quality professional service by improving the management of their practices; assist members to improve the operation of their practices and achieve the profit objectives of their firms; encourage greater appreciation of the importance of management in achieving a firm's goals; and promote a positive image of CPA firms among the business community and the general public by helping firms to be well managed.

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## MEMBERS IN GOVERNMENT COMMITTEE

**OBJECTIVE:** To promote and encourage increased participation and involvement by government CPAs in the affairs of the AICPA by 1) advising other committees and boards on the interests and needs of members in government, 2) enhancing the image of government CPAs, 3) striving to

*MEMBERS IN GOVERNMENT COMMITTEE (CONT'D)*

place government members on key committees of the AICPA, 4) providing a means for noting emerging governmental sector issues that require attention, 5) implementing programs to further the interests of government members, including provision of governmental continuing professional education opportunities, and 6) encouraging more CPAs to become AICPA members.

**Mitchell L. Laine, Chair.** . . . U.S. Dept of Education, Office of Chief Financial Officer, Rm. 4300, 600 Independence Ave. SW, Washington, DC 20202 (202) 401-0207 FAX: (202) 002-0507

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## **MEMBERS IN INDUSTRY EXECUTIVE COMMITTEE**

*OBJECTIVE:* To advise AICPA divisions and the Board of Directors on the interests and needs of members in industry. To recommend how AICPA resources can be better used to strengthen the skills of CPAs in industry. To communicate to the general public, employers, and other members about the benefits of employing CPAs in industry. To determine the future needs of CPAs in business and industry and develop and oversee programs to meet those needs.

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**Michele Rodin**—Project Manager, Industry Member Programs (212) 596-6126

**INDUSTRY CPE LIAISON SUBCOMMITTEE**

*OBJECTIVE:* To recommend and develop programs to enhance the professional skills of AICPA members employed in business and industry. This will include the National Industry Conferences and the Financial Management Symposium. The committee will also be proactive in providing input to the CPE Division and the Members in Industry Executive Committee.

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**INDUSTRY PROFESSIONAL ISSUES SUBCOMMITTEE**

*OBJECTIVE:* To provide input on professional issues from the point of view of CPAs employed in business and industry. To provide a resource to the AICPA's technical committees by reviewing and commenting on those

developments which have a significant effect on the broad range of businesses that employ members in industry. To provide input to the Members in Industry Executive Committee on proposals affecting the profession, including changes to the Uniform Accountancy Act and the AICPA Code of Professional Conduct.

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## MINORITY INITIATIVES COMMITTEE

*OBJECTIVE:* To implement the 1969 resolution of Council to integrate the profession in fact as well as in ideal by assisting minority students to become CPAs, and encourage their development and retention in the profession.

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*MINORITY INITIATIVES COMMITTEE (CONT'D)*

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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.

### **FOR ONE YEAR 1994-95**

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### **FOR TWO YEARS 1994-96**

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\*Non AICPA Member

## NOT-FOR-PROFIT ORGANIZATIONS COMMITTEE

**OBJECTIVE:** To develop recommendations for the profession in connection with all matters concerning services provided by the profession to not-for-profit organizations, including such matters as accounting, auditing, tax, and CPE.

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## 150-HOUR EDUCATION REQUIREMENT COMMITTEE

**OBJECTIVE:** To develop a program for legislative implementation of a 150-hour education requirement to sit for the CPA examination; to assist in achieving a 150-hour education requirement in the states; and to seek the support, cooperation, and participation of the state societies, state boards of accountancy, and other professional organizations in developing and implementing the program.

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## **PARTNERSHIP 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 partners and partnerships.

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## PERSONAL FINANCIAL PLANNING EXECUTIVE COMMITTEE

*OBJECTIVE:* To plan, initiate, supervise and coordinate projects, programs and activities of the personal financial planning division. The committee assists in developing public statements made by the AICPA in the area of personal financial planning and develops advisory statements of practice in personal financial planning.

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## PERSONAL FINANCIAL PLANNING COMMUNICATIONS SUBCOMMITTEE

*OBJECTIVE:* To create public awareness that CPAs are the premier providers of personal financial planning services. To develop programs and activities to promote CPA financial planners and to establish and maintain relationships with consumer groups interested in PFP where it furthers the division's mission. The subcommittee will also have responsibility for building awareness within the profession that PFP is profitable and provides other substantial qualitative benefits to the firm.

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## PERSONAL FINANCIAL PLANNING MEMBER SERVICES SUBCOMMITTEE

*OBJECTIVE:* To identify practice development opportunities and develop technical, practice management and marketing practice aids and other products and services to assist CPAs in profitably providing quality PFP service. To draft, review and update the Personal Financial Planning Practice Handbook and Technical Modules of the PFP Library .

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## PERSONAL FINANCIAL SPECIALIST COMMITTEE

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## PRACTICE GROUP B ADVISORY COMMITTEE

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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 apparent 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, and coordinate the subcommittees of the Professional Ethics Division.

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**GOVERNMENTAL TECHNICAL STANDARDS SUBCOMMITTEE**

*OBJECTIVE:* To assist the executive committee of the division in developing ethical standards with respect to technical competence in governmental audits; in promoting understanding of and voluntary compliance with such

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## INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE

*OBJECTIVE:* To assist the Executive Committee of the division in developing ethical standards with respect to independence, integrity and objectivity, responsibilities to clients, and other responsibilities and practices; in promoting understanding of and voluntary compliance with such standards; and in cooperation with state societies and state boards, in investigating cases where standards may have been violated.

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**TECHNICAL STANDARDS SUBCOMMITTEE**

**OBJECTIVE:** To assist the Executive Committee of the division in developing ethical standards with respect to competence and technical matters; in promoting understanding of and voluntary compliance with such standards; and in cooperation with state societies in investigating cases when the standards may have been violated.

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## PUBLIC SERVICE COMMITTEE

*OBJECTIVE:* To encourage CPAs to participate in public service activities by affording national recognition to CPAs honored by their state societies with Public Service Awards, monitoring, reporting, publicizing and recognizing the public service achievements of CPAs.

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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 Electrification Administration 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 develop, as necessary, accounting and auditing guidance related to actuarial matters, and 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 profession and refer them to the appropriate bodies within the AICPA and ABA for further consideration, and to settle differences by discussion and mutual agreement.

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## RESPONSIBILITIES IN TAX PRACTICE COMMITTEE

*OBJECTIVE:* To identify and develop appropriate guidelines for responsibilities in tax practice and to disseminate information to CPAs to assist them in the implementation, observation, and application of such guidelines. To monitor and comment upon the development, promulgation and implementation of legislation and pronouncements issued by the Treasury Department and Internal Revenue Service related to tax practice by CPAs, and to advise CPAs concerning their responsibilities in connection with such matters. To encourage the Internal Revenue Service to develop and implement commensurate guidelines for their personnel in the administration of tax laws, regulations and procedures.

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## RETIREMENT COMMITTEE

*OBJECTIVE:* To supervise the administration of the American Institute of Certified Public Accountants members Retirement Plans. 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

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## SAVINGS INSTITUTIONS COMMITTEE

**OBJECTIVE:** To prepare position statements on pronouncements and proposals of the regulatory agencies and legislative proposals of the Congress that pertain to accounting and auditing requirements in the savings institutions industry; to cooperate with and support other committees of the Institute on savings institutions industry matters; to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and through periodic publications.

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## SEC REGULATIONS COMMITTEE

**OBJECTIVE:** To act as the primary liaison between the accounting profession and the SEC on technical matters relating to SEC rules and regulations, to provide appropriate input on SEC accounting and auditing issues, and to provide guidance to Institute members as needed.

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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 deal with problems of small business in various tax matters; and to assist, or accept assignments from other committees in areas of legislation, regulation, or administration specifically designed as incentives to or which impact upon small business enterprises.

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## SMALL FIRM ADVOCACY COMMITTEE

*OBJECTIVE:* To represent and act as advocate in all areas of practice for firms with ten professionals at most. The committee's focus is on issues, products and services in which the interests and needs of these firms might differ materially from those of other segments of the profession or in which their interests appear not to be adequately recognized.

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## STATE AND LOCAL TAXATION COMMITTEE

*OBJECTIVE:* To consider and formulate recommendations for improving the federal, state, and local government interrelationship, promoting law conformity, and sharing tax information, to assist and work with other committees in areas of legislation, regulation, or administration which impact federal, state, and local interrelationship.

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## STATE LEGISLATION COMMITTEE

*OBJECTIVE:* To serve the public interest by seeking consistency in state accountancy legislation and regulation; to recommend needed revisions in state laws and regulations; to coordinate activities with the federal government division so that federal and state policies are in harmony; and to advise AICPA senior technical committees and state society legislation committees regarding relevant matters with the view of encouraging the most effective utilization of the capabilities of CPAs.

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**STATE LEGISLATION AREA PLANNING SUBCOMMITTEES**

*OBJECTIVE:* To promote the adoption of the Uniform Accountancy Act, to act as a forum for the dissemination of legislative information and to foster cooperation among the area state societies and the AICPA State Legislation Committee.

**AREA I—CONNECTICUT, MAINE, MASSACHUSETTS,  
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## STOCKBROKERAGE AND INVESTMENT BANKING COMMITTEE

*OBJECTIVE:* To maintain communications between regulatory agencies, the brokerage industry and the accounting profession; to promote the use of GAAP and adoption of sound reporting practices in the brokerage industry.

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## STRATEGIC PLANNING COMMITTEE

*OBJECTIVE:* To develop broad objectives for the AICPA and recommend strategic 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 implementation of collaborative 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 the state CPA societies.

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## TAX ACCOUNTING 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 tax accounting periods and tax methods of accounting.

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## TAX COMPUTER APPLICATIONS COMMITTEE

*OBJECTIVE:* To develop practice guides for the application and quality control of computers to tax practice; to monitor all matters related to the applications of computers in tax practice, including IRS use; to survey Tax Division membership; to determine uses of computer equipment by tax practitioners and to disseminate the results through appropriate channels; to review and develop information pertinent to software and hardware developments as related to tax practice; and to act as liaison with other AICPA bodies concerned with the issue.

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## TAX DIVISION COMMUNICATIONS COMMITTEE

*OBJECTIVE:* To monitor activities relative to internal and external communications, including meeting notices, minutes, mailings of all kinds, periodicals, The Tax Adviser, the Tax Division Newsletter, publications and public relations activities and programs and relations with other divisions of the AICPA, and to establish procedures for costing and marketing practice guides and other materials prepared by the Tax Division. Members should have expertise in written and verbal communications.

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## TAX EDUCATION COMMITTEE

*OBJECTIVE:* To continually review graduate and undergraduate tax education and tax-oriented continuing professional education with a view to recommending to the educational community and, if applicable, the AICPA's CPE Divisions changes in course content, curricula, or accreditation rules for graduate tax programs or other changes which are responsive to the needs of the practitioners. To coordinate or assist in coordinating other tax education activities within the Tax Division.

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## TAX EXECUTIVE COMMITTEE

*OBJECTIVE:* To plan, initiate, supervise, and coordinate all of the projects, programs and activities of the federal tax division.

**Deborah Walker, Chair** . . . KPMG Peat Marwick, LLP, 2001 M St. NW, Washington, DC 20036-3310 (202) 467-3004 FAX: (202) 296-0136

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## TAX EXEMPT ORGANIZATIONS 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 process relating to tax exempt organizations.

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## TAX FORMS COMMITTEE

*OBJECTIVE:* To review federal tax forms, instructions and publications and to submit to the Internal Revenue Service recommendations for simplification and revisions where required. The review will be done in close cooperation with the members of the Tax Forms Coordinating Committee of the Internal Revenue Service. The committee will work closely with other Tax Division committees in receiving technical assistance and will request assistance from state society tax committees and individual AICPA members.

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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 and have good written and verbal communication skills.

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## TAX POLICY AND PLANNING COMMITTEE

*OBJECTIVE:* To assume responsibility for the preparation and maintenance of documents, statements and position papers dealing with significant matters of tax policy; to provide adequate research and thoughtful consideration of such matters since many will affect the image and reputation of the profession; to assume responsibility for identifying future issues affecting the profession and the Tax Division and to develop strategic planning responses. Members should have knowledge of current and future issues of the profession as well as drafting skills.

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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

*OBJECTIVE:* To monitor all matters related to (a) the Tax Division's Voluntary Tax Practice Review program, (b) the management and scope of the tax function within the practice unit (excluding those areas specifically assigned to other Tax Division committees), and (c) privileged communication and working paper access.

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## TAX SIMPLIFICATION COMMITTEE

*OBJECTIVE:* To work actively in the public interest for tax simplification; to deal with broad conceptual matters that would improve the tax process; and to coordinate its efforts with other committees. Members should have an extensive understanding of the political process.

**Janice M. Johnson, Chair.** . . . Coopers & Lybrand, LLP, 1301 Ave. of the Americas, New York, NY 10019-6013 (212) 259-1114 FAX: (212) 259-1327

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**Ronald J. Linder.** . . . Delagnes, Mitchell & Linder, 300 Montgomery St., Ste. 1050, San Francisco, CA 94104-1912 (415) 983-0500 FAX: (415) 543-0172

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## **WOMEN AND FAMILY ISSUES EXECUTIVE COMMITTEE**

*OBJECTIVE:* To influence the accounting profession to effect the necessary change for developing and retaining a more competitive workforce, including representation of women in all leadership positions and assisting both males and females in balancing their work, personal and family responsibilities.

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\*Non AICPA Member

**Future Meeting Dates of  
Board, Council, and  
Annual Member Meeting**

**AICPA Committee Staff  
Aides**

**Division for CPA Firms  
Sponsored by AICPA**

# **FUTURE MEETING DATES OF BOARD, COUNCIL AND ANNUAL MEMBERS MEETING**

## **BOARD MEETINGS**

### **1994**

New York, New York  
December 1-2

### **1995**

New York, New York  
February 2-3

Washington, DC  
April 27-28

West Palm Beach, Florida  
May 21 (preceding Spring Council)

New York, New York  
July 13-14

New York, New York  
September 14-15

Palm Springs, California  
October 22 (preceding Fall Council)

## **COUNCIL AND MEMBER MEETINGS**

### **1995**

SPRING COUNCIL MEETING  
West Palm Beach, Florida  
May 22-24

FALL COUNCIL MEETING  
Palm Springs, California  
October 22-24

# AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Atherton, Dale R.	Vice President	Peer Review	201 938-3253	41
Bango, Sheri	Assistant Manager	State Legislation	202 434-9201	87, 107
Bernstein, Phyllis J.	Director	Personal Financial Planning	201 938-3808	89
Biskin, Bruce H.	Senior Psychometrician	Examinations	201 938-3421	48
Blum, James D.	Director	Examinations	201 938-3419	47
Bonner, Loretta M.	Technical Manager	Tax	202 434-9267	56, 62
Boos, Robert V.	Director	Financial Management	201 938-3479	73
Borowicz, Donna	Controller	Accounting	201 938-3210	10, 12, 40, 42
Brasell, R. Bruce	Senior Technical Manager	Peer Review	201 938-3014	130
Breitner, Edith C.	Senior Technical Manager	Professional Ethics	201 938-3176	94, 96
Cicalese, Jerry	Director	Internal Audit	201 938-3171	11
Cicardo, Kristine A.	Technical Manager	Peer Review	201 938-3028	127
Clark, Jr., James S.	Technical Manager	Tax	202 434-9229	111, 118
Coffey, Susan S.	Senior Technical Manager	Professional Ethics	201 938-3177	95
Cohen, Nancy A.	Technical Manager	Information Technology	212 596-6010	63, 64, 65
Cote, Joseph T.	Vice President	Continuing Professional Education	201 938-3535	12, 50
Crozier, Janet K.	Administrator	General Counsel & Trial Board	212 596-6098	75
Daidone, John L.	Manager	Recruiting Programs	212 596-6220	37
Dietz, George N.	Technical Manager	Professional Ethics	201 938-3179	96
DiPietro, Fran	Technical Manager	Examinations	201 938-3435	49
Donenfeld, Melanie H.	Technical Manager	Professional Ethics	201 938-3181	95
Elam, Rick	Vice President	Education	212 596-6006	36, 42, 70, 87
Ferguson, Carol B.	Technical Manager	Tax	202 434-9243	72, 100, 115, 116,
Finkston, Herbert A.	Director	Professional Ethics	201 938-3175	93
Fischbach, Gretchen	Technical Manager	Professional Ethics	201 938-3180	96
Foelster, Mary M.	Technical Manager	Federal Government	202 434-9259	57, 82
Fritz, Thomas E.	Technical Manager	Tax	202 434-9279	55, 101, 111, 118
Furke, Gregory J.	Technical Manager	Division for CPA Firms	212 596-6143	131
Gehl, Edward R.	Technical Manager	Examinations	201 938-3423	47
Geoghan, Paul V.	Assistant General Counsel	General Counsel & Trial Board	212 596-6099	59, 60, 75
Goldman, Ahava	Technical Manager	Examinations	201 938-3424	48
Goll, Albert F.	Technical Manager	Accounting Standards	212 596-6161	72, 108
Green, James F.	Technical Manager	Federal Government	202 434-9269	46, 102
Green, Leonard I.	Director	Member Life, Health & Pension Programs	201 938-3705	40, 67, 68, 101
Guy, Dan M.	Vice President	Auditing	212 596-6214	44
Handrich, David J.	Technical Manager	Division for CPA Firms	212 596-6145	126
Hecht, Leonard	Technical Manager	Professional Ethics	201 938-3184	94
Herskowitz, Israel J.	Technical Manager	Professional Ethics	201 938-3185	94
Hicks, Susan W.	Technical Manager	Federal Government	202 434-9206	53, 54
Higginbotham, J. Thomas	Vice President	Congressional & Political Affairs	202 434-9205	10
Hoffmann, George E.	Technical Manager	Division for CPA Firms	212 596-6144	128
Horn, Anita L.	Technical Manager	Tax	202 434-9231	45, 66, 115, 117
Hudson, John F.	Vice President	Technical Standards & Services	212 596-6262	68, 76
Hunnicut, John E.	Group Vice President	Government Affairs	202 434-9203	10
Inge, Laura E.	Project Manager	Practice Management	212 596-6135	81
Johnson, Gregory	Manager	Academic and Career Development	212 596-6227	85
Jones, Karen H.	Senior Technical Manager	Peer Review	201 938-3031	127
Kaplan, Monte N.	Technical Manager	Management Consulting Services	201 938-3499	78

# AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Karl, Edward S.	Director	Tax	202 434-9228	113
Katusak, Frank J.	Secretary	Board, Council & Committee Administration	212 596-6130	45, 50, 85, 109
Kelley, Thomas P.	Group Vice President	Technical Services—Professional	212 596-6199	41
Knox, Sherry	Manager	Communications/ Public Relations	212 596-6120	97
Koch, Elizabeth S.	Manager	Academic & Career Development	212 596-6219	38
Koppelman, Joel	Technical Manager	Examinations	201 938-3426	48
Kosmides, Stacy	Administrative Manager	Continuing Professional Education	201 938-3566	51
Lemmon, Thomas J.	Senior Technical Manager	Industry Member Programs	212 596-6122	83, 84
Luallen, Janet	Senior Technical Manager	Peer Review	201 938-3037	41
MacKay, Ian A.	Director	Federal Government Auditing Standards	202 434-9253	99
Mancino, Jane M.	Technical Manager	Auditing Standards	212 596-6029	44
Manley, Cecelia H.	Manager	Academic and Career Development	212 596-6226	120
McKenna, Linda M.	Technical Advisor	State Legislation	202 434-9261	107
McNamee, Dionne	Technical Manager	Accounting Standards	202 434-9224	66
Miller, Richard I.	General Counsel	General Counsel & Trial Board	212 596-6245	75
Moraglio, Joseph F.	Vice President	Federal Government Management Accounting	202 434-9209	58
Morrow, John F.	Director	Management Accounting	201 938-3011	76
Mucisko, Daniel J.	Public Relations Coordinator	Communications/ Public Relations	212 596-6110	89
Murray, Mark F.	Project Manager	Practice Management	212 596-6137	81
Padwe, Gerald W.	Vice President	Tax	202 434-9226	99, 113
Pallais, Don M.	Project Director		804 360-4279	43
Renner, Arthur J.	Vice President	Division for CPA Firms	212 596-6060	81, 93, 105, 126, 129
Rhuda, Charles A.	Assistant Director	Examinations	201 938-3420	47, 90
Robinson, Mark B.	Technical Manager	Tax	202 434-9273	62, 106, 110, 114, 119
Rodin, Michele	Project Manager	Industry Member Programs	212 596-6126	83, 84
Rojas, Stephen J.	Senior Technical Manager	Personal Financial Planning	201 938-3196	90
Rothberg, Jay L.	Vice President	Member & State Relations	212 596-6005	41, 83
Ryan, Jodi L.	Technical Manager	Division for CPA Firms	212 596-6105	105
Sacks, Steven E.	Technical Manager	Management Consulting Services	201 938-3501	77, 78, 79, 80
Sanders, Beatrice C.	Director	Academic & Career Development	212 596-6218	36, 73, 87, 120
Schumacher, Annette J.	Technical Manager	Federal Government	202 434-9212	61, 97, 103
Seltzer, Laurie A.	Controller	Finance and Administration	201 938-3217	12
Shaffer, Carol K.	Technical Manager	Tax	202 434-9268	52, 71, 112
Sharbaugh, John M.	Vice President	State Legislation & Legislative Relations	202 434-9257	59, 70, 107
Sherinsky, Judith M.	Technical Manager	Auditing Standards	212 596-6031	38
Smith, Alan F.	Technical Manager	Examinations	201 938-3432	49
Stromsem, William R.	Director	Tax	202 434-9227	111, 113
Stuart, Richard	Technical Manager	Accounting Standards	212 596-6160	98
Sullivan, Jerry D.	Executive Director	POB	203 353-5300	131
Summo, Jeanne M.	Technical Manager	Auditing Standards	212 596-6030	44
Sweeney, Kevin P.	Psychometrician	Examinations	201 938-3431	48
Tanenbaum, Joel M.	Technical Manager	Accounting Standards	212 596-6164	86
Thomas, Arleen Rodda	Director	Accounting Standards	212 596-6159	39
Tien, Tammy	Technical Manager	Professional Ethics	201 938-3189	96
Walker, Richard D.	Director	Information Technology	212 596-6008	63, 64, 65
Webb III, Virgil W.	Director	State Legislation	202 434-9222	59, 106, 107



## AICPA COMMITTEE STAFF AIDES

<b>NAME</b>	<b>TITLE</b>	<b>DIVISION</b>	<b>TELEPHONE NO.</b>	<b>PAGE</b>
Weiner, Sheryl	Technical Manager	Professional Ethics	201 938-3750	96
Williams, Patricia L.	Director	Continuing Professional Education	201 938-3559	52
Winton, Lisa A.	Technical Manager	Tax	202 434-9234	55, 88, 104
Zaita, Catherine R.	Technical Manager	Professional Ethics	201 938-3186	95

## DIVISION FOR CPA FIRMS SPONSORED BY AICPA

### PRIVATE COMPANIES PRACTICE

### EXECUTIVE COMMITTEE

*OBJECTIVE:* To improve the quality of services provided by CPA firms to private companies; and to provide a means for all local and regional firms to make known their views on professional matters and establishment of technical standards.

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## PEER REVIEW COMMITTEE (PCPS)

**OBJECTIVE:** To determine that member firms, as distinguished from individuals, are maintaining and applying quality controls in accordance with standards established by the AICPA, and that member firms are meeting membership requirements.

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**Carroll L. Royster.** . . Sharrard, McGee & Co., P.A., P.O. Box 5869, 1813 North Main St., High Point, NC 27262-2129 (910) 884-0410

**Mark D. Wackerbarth.** . . Denman & Company, CPA's, 1601-22 St., Ste. 400, West Des Moines, IA 50265-1408 (515) 225-8400

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**Kristine A. Cicardo**—Technical Manager, Peer Review (201) 938-3028

## TECHNICAL ISSUES COMMITTEE

*OBJECTIVE:* To monitor technical developments that could have a significant effect on private companies and the CPA firms that serve them and, when necessary, submit comments and recommendations in support of the interests of these firms.

- Robert O. Dale, Chair** . . . Purvis, Gray & Company, P.O. Box 23999, 222 NE First St., Gainesville, FL 32602 (904) 378-2461 FAX: (904) 378-2505
- Antonio L. Argiz** . . . Morrison, Brown, Argiz & Company, P.O. Box 560068, 9795 S. Dixie Hwy., Miami, FL 33156-2814 (305) 667-3500 FAX: (305) 661-9542
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- Jeffery C. Bryan** . . . Evans, Porter, Bryan & Co., 1800 Gas Light Tower, 235 Peachtree St. NE, Atlanta, GA 30303-1401 (404) 586-0133 FAX: (404) 525-8705
- Cassandra A. Camp** . . . Jones, Camp & Associates, Madison Place, Ste. 502, 90 Madison St., Worcester, MA 01608-2030 (508) 798-1800 FAX: (508) 752-5772
- Kimberley K. Higgins** . . . Bondi & Co., 44 Inverness Dr. E., Bldg. B, Englewood, CO 80112-5410 (303) 799-6826 FAX: (303) 799-6926
- Edward W. Kitrosser** . . . West, Turnquist & Schmitt, A.C., 2550 Fifth Ave., 10 Fl., San Diego, CA 92103-6612 (619) 234-6775 FAX: (619) 696-6581
- James A. Koepke** . . . Doeren Mayhew, 755 W. Big Beaver Rd., Ste. 2300, Troy, MI 48084-0231 (810) 244-3000 FAX: (810) 244-3090
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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; and to provide a forum for development of technical information relating to SEC practice.

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## PEER REVIEW COMMITTEE (SECPS)

*OBJECTIVE:* To determine that member firms, as distinguished from individuals, are maintaining and applying quality controls in accordance with standards established by the AICPA, and that member firms are meeting membership requirements.

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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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## **SEC PRACTICE SECTION PUBLIC OVERSIGHT BOARD**

*OBJECTIVE:* To monitor and evaluate the regulatory and sanction activities of the peer review and executive committees to assure their effectiveness, and to make recommendations to the executive committee for improvements in the operations of the section.

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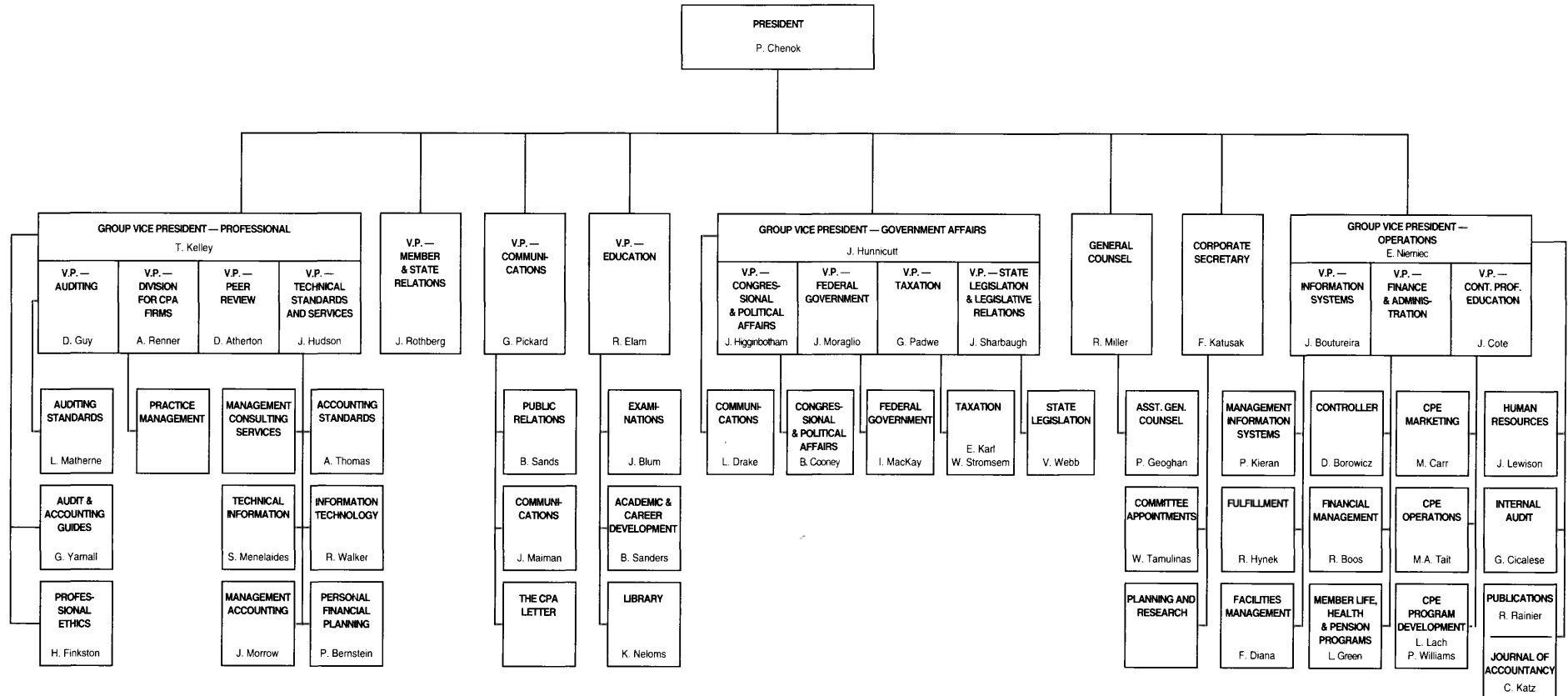
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***[AICPA Staff Organization Chart follows]***

# **AICPA Staff Organization Chart**

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DECEMBER 1994

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