Georgia
STATE BOARD OF ACCOUNTANCY

Message from the Board Chair

This newsletter is sent on behalf of the Georgia State Board of Accountancy (GSBA) which is now, by passage of House Bill 291 by the Georgia Legislature in the 2014 Legislative Session and as contained in an Executive Order of the Governor, attached to the State Accounting Office for administrative purposes.

That Executive Order signed by Governor Deal on June 10, 2014 reads in part:

> *"ORDERED: That, as of July 1, 2014, the Georgia State Board of Accountancy will be established as a new budget unit within the State Accounting Office and attached for administrative purposes only."*

The process of transitioning from being a licensing Board within the Secretary of State's PLB Division to operating as an attached agency of the State Accounting Office has been a task that has taken time and effort to accomplish. The assistance of the State Accounting Office personnel has been outstanding and the Georgia State Board of Accountancy is greatly indebted to them for the large part they have played in making the transition possible.

The firm license renewal deadline of June 30, 2014 coincided with the date of the transition, and we have experienced difficulty with that processing procedure being completed on a timely basis. It was impacted greatly by a major server malfunction experienced by the PLB Division of the Secretary of State's office prior to the transition and resulted in a lengthy delay right at the renewal date. Since the transition, there has been much effort dedicated to getting the firm renewals processed but lack of personnel and other matters made it take longer than anticipated. **As a result, the Board has extended the firm renewal deadline to December 31, 2014 and will not show a firm as lapsed until January 31, 2015.** We issue to all firms our regrets for this delay but ask for their understanding in this matter and it is our belief that the future service will be much improved.

The Board is pleased to have Paul Ziga as our Executive Director and believe that under his leadership, we will be able to offer improved service to all Georgia licenses. We still need some time to get all operating activities to the point we desire but are constantly working to get that accomplished.

Again, thank you for your patience and indulgence in this process and please inform us of difficulties that you experience.

Georgia State Board of Accountancy
200 Piedmont Avenue
Suite 1604, West Tower
Atlanta, GA 30334

GSBA@sao.ga.gov
(404) 463-0365

Sincerely,

Julian Deal

Julian I. Deal, CPA
Chairman, Georgia State Board of Accountancy

Georgia
STATE BOARD OF ACCOUNTANCY

Georgia State Board of Accountancy

Board Members

Julian I. Deal, CPA, Board Chair

Ron B. Bobo , CPA, Vice Chair

Elizabeth W. Hardin, CPA

Ashley Addison, CPA

Wanda Goodson, CPA

J. Sam Johnson, CPA

James P. Martin, Consumer Member

Firm Rewenal Deadline Extended to December 31, 2014

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Governor Deal Signs Executive Order

Gov. Nathan Deal

Earlier in the year, Governor Nathan Deal signed House Bill (HB) 291 into law, setting the stage to transition the Georgia State Board of Accountancy (GSBA) from the Professional Licensing Boards Division of the Secretary of State's Office to the State Accounting Office. In 2012, the GSBA along with The Georgia Society of CPAs (GSCPA), undertook the mission to move the Board due to the lack of effective oversight. In order to effectively protect the public in Georgia, the GSBA needed to be put in a position where they could regulate and enforce the statute, rules and regulations that were currently in place. In order to prevent the erosion of the CPA credential in the state, the GSBA needed greater oversight. This mission was accomplished on April 15, 2014 when HB 291 was signed into law by Governor Deal.

Current Georgia statute defines the GSBA as a division under the State Accounting Office (SAO) which would put the GSBA under the control and authority of the SAO – with the authority of hiring and firing GSBA staff residing with the State Accounting Officer. However, the State Auditor, State Accounting Officer and a number of their staff, are CPAs and have to abide by the AICPA code of ethics as it pertains to independence and transparency. In order to remain independent, a "fix" was needed to attach the GSBA to the SAO for administrative purposes only. For this reason, shortly after the bill signing, Governor Deal signed an executive order establishing the GSBA as a new budget unit within the SAO. This executive order is considered to be a temporary fix in how Georgia statute defines the relationship between the GSBA and the SAO.

For a copy of the Executive Order as signed by Governor Deal, please click on the below link:

http://gov.georgia.gov/sites/gov.georgia.gov/files/related_files/document/06.10.14.01.pdf

CPAs host breakfast honoring Governor Nathan Deal.

Effective July 1, 2014, The Georgia State Board of Accountancy is no longer housed with the Professional Licensing Board Division of the Office of the Secretary of State. The Board of Accountancy is now housed within the State Accounting Office.

This action was taken legislatively in HB 291, and was supported by The Georgia Society of CPAs, as well as, the Georgia Association of Accountants and Tax Professionals.

Those conducting business with the Board of Accountancy can contact:
Telephone: (404) 463-0365
Email: gsba@sao.ga.gov

The State Accounting Office
200 Piedmont Avenue
Suite 1604, West Tower
Atlanta, GA 30334

Appointments by Governor Deal

Ashley N. Addison, State Board of Accountancy
Addison is a certified public accountant in the Financial Reporting & Assurance Division at Bennett Thrasher LLP, a regional public accounting firm located in Atlanta. She is a member of The Georgia Society of Certified Public Accountants and the American Institute of Certified Public Accountants. She earned a bachelor's degree in Business Administration and master's degree in Accountancy at Georgia Southern University. Ashley and her husband, Trip, are members of Peachtree Road United Methodist Church. They reside in Atlanta.

Elizabeth W. Hardin, State Board of Accountancy (reappointment)
Hardin is an administrative partner at McNair, McLemore, Middlebrooks & Co., LLC. She is a member of the American Institute of Certified Public Accountants, The Georgia Society of Certified Public Accountants and past president of the Middle Georgia Chapter of the GSCPA. Hardin currently serves as a Rotary assistant district governor as well as treasurer for the Rotary Club of Downtown Macon. She is also a member and past president of the Career Women's Network. Hardin received the 2006 Woman of Achievement Award from the CWN and the 2000 Distinguished Alumna Award from Shorter College. She earned a bachelor's degree from Shorter College. She and her husband, Phil, reside in Macon.

Wanda W. Goodson, State Board of Accountancy (reappointment)
Goodson is a second generation accountant and owner of Goodson Accounting and Tax Services in Dawsonville. She is past-president of the Accreditation Council for Accountancy and Taxation and on the Legislative Support Committee for the National Association of State Boards of Accountancy. She is a member of the National Society of Accountants, where she served as governor of District IV, the Georgia Association of Accountants and Tax Professionals and The Georgia Society of Certified Public Accountants. Goodson earned a bachelor's degree in Accountancy from the University of Georgia. She and her husband, Phillip, have one daughter. They reside in Dawsonville.

Georgia Board of Accountancy Chair Julian Deal (left) and NASBA Regional Director Jimmy Burkes (right) attend NASBA's Eastern Regional Meeting in Louisville, Kentucky on June 4-6, 2014. Representatives from 36 Boards attended the Meeting, with 182 participants and 23 guests.

Forms Download

Please click on the link below to open the downloadable pdf form or appropriate web page.

2014-2016 Public Accounting Firm Registration Renewal Application

Affidavit Regarding Citizenship Form

Application for Reinstatement of Public Accounting Firm

Application for Reinstatement of CPA License

Complaint Process and Forms

Continuing Education Report Form

Information Change Request Form

Interstate Exchange Authorization Form

Qualified Alien Status Form

Roster Request Order Form

Secure and Verifiable Documents List

Wall Certificate Order Form

The Georgia State Board of Accountancy Announces New Executive Director

The Georgia State Board of Accountancy (GSBA) is pleased to announce that Paul Ziga, CPA has been named Executive Director. Mr. Ziga will lead the GSBA in their efforts to license and regulate certified public accountants and public accounting firms in Georgia.

Board President, Julian Deal, said "The Board of Directors looks forward to working with Paul. He will be an effective leader of the GSBA's day to day operations and will work diligently to oversee the CPA profession in Georgia. As a CPA he fully understands our purpose to protect the public welfare by providing for the regulation of the practice of public accountancy and the certification of those who are entitled to engage in this practice."

Paul will be the first GSBA Executive Director since the mid 90's. Effective July 1, 2014, the GSBA was transitioned from operating as a licensing board within the Secretary of State's Professional Licensing Board (PLB) Division to operating as an attached agency of the State Accounting Office.

Before joining the GSBA, Ziga served as a manager and senior analyst in the partnership accounting department for Verizon Wireless where he successfully managed the partnership with Deloitte & Touche for the annual audit of twelve partnerships.

Ziga adds, "I am extremely excited about joining the team at the GSBA. The work that is being done to enforce and regulate the CPA profession in Georgia is critical to protecting Georgia's citizens. I am passionate about the credibility, validity and reliability of the CPA license on which the public relies."

He began his career as a senior accountant with KPMG, Peat Marwick where he supervised audit teams, representing a client list that included healthcare equipment and carpet manufacturers, government entities, banks and retail grocery.

Paul is a graduate of Emory University (BA) and Georgia State University (MBA in Accounting). He lives in Suwanee with his wife.

GSBA Frequently Asked Questions

GSBA Contact Information

How do I contact the Georgia State Board of Accountancy (GSBA) office?

PLEASE INCLUDE YOUR CPA OR FIRM LICENSE NUMBER ON ALL CORRESPONDENCE AND/OR MESSAGES TO THE BOARD

Georgia State Board of Accountancy
200 Piedmont Avenue SE
Suite 1604 West Tower
Atlanta, Georgia 30334-9010

Email: gsba@sao.ga.gov
Telephone: 404-463-0365
Website: http://sao.georgia.gov/gsba
Business Hours: 8:30 a.m. - 5:30 p.m.

PLEASE INCLUDE YOUR CPA OR FIRM LICENSE NUMBER ON ALL CORRESPONDENCE AND/OR MESSAGES TO THE BOARD

Certification Requirements in Georgia

When and how do I apply for CPA certification in Georgia?

After passing the exam, and meeting the educational and work experience requirements, you must submit a New Individual License Application to the Board via *NASBA*. To apply for initial licensure, please access the "GSBA Services" tab on this website and click "New Individual Application".

How do I apply to take the CPA Examination in Georgia?

The CPA Examination Services division of NASBA handles registration and administers the exam in Georgia. Examination applications and reexamination applications may be accessed via this GSBA website on the "GSBA Services" tab at http://sao.georgia.gov/gsba-services under "CPA Examination Services" links. Any further request for applications, questions, or concerns you may have pertaining to the CPA Examination must be answered by NASBA's CPA Examination Service. You may reach them by calling 1-800-CPA-EXAM if calling within Georgia or (615) 880-4250 if outside of Georgia. Ask for the Georgia Coordinator.

For the most updated information, tutorials, sample test questions, and simulations on the computer-based examination, you may visit the AICPA's website at: http://www.cpa-exam.org/.

Will my CPA examination grades expire?

No.

What are the educational requirements for CPA certification in Georgia?

Per Board Rule 20-3-.08(1)(c), a qualified candidate must present to the board evidence that the candidate has received a baccalaureate degree or completed the requirements therefore, conferred by a college or university accredited by a national or regional accrediting organization recognized by the board, with a concentration in accounting or what the board determines to be the substantial equivalent of an accounting concentration, or with a non-accounting concentration supplemented by what the board determines to be the substantial equivalent of an accounting concentration, including related courses in other areas of business administration.

After January 1, 1998, any person who has not previously sat for the uniform written examination for the certificate of certified public accountant must have completed a total of 150 semester hours or 225 quarter hours of college education, including a baccalaureate degree awarded by a college or university accredited by either a national or regional accrediting organization recognized by the board. The total educational program shall include an undergraduate accounting concentration and related courses in other areas of business administration or the substantial equivalent of the foregoing. An applicant who has completed 45 quarter hours or 30 semester hours in accounting subjects above the elementary level and 35 quarter hours or 24 semester hours in general business subjects at a four year accredited college or university which offers a baccalaureate degree will be deemed to have satisfied the accounting concentration and related business course requirements.

There is not anyone here at the Board that evaluates education requirements for the purposes of taking the CPA Examination or for licensure. We do not provide you with academic advice; you should refer to the Academic Advisor at

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your college or university.

For an official evaluation of your education requirements to take the CPA Examination, you may complete an "Education Pre-Evaluation" on the NASBA website at *http://nasba.org/licensure/nasbalicensing/georgia-2/*, under "Forms" for a fee of $50.00. Otherwise, complete the application to take the Georgia CPA Examination. If you are not approved to take the CPA Examination, all fees will be returned to you with the exception of the application fee.

What are the work experience requirements for licensure in Georgia?

See O.C.G.A. 43-3-6 and Board Rule 20-3-.08. For applications received after June 30, 2009, applicants must have completed one year and 2,000 hours in public accounting; one year and 2,000 hours in business, industry, government or college teaching (teaching at a 4 year college or university in at least two different areas of accounting above the introductory or elementary level); or a combination of work experience in public accounting, business, industry, government or college teaching. Complete requirements are contained in the board's rules on this website.

All work experience must have been supervised by a person who holds a live permit as a certified public accountant except for government or college teaching. In these two areas you must be supervised; however, the supervisor is not required to hold a CPA license. The experience must have been earned no earlier than one-year prior to application; the experience may have breaks in service of no longer than 1-year in duration.

Who can sign as my supervisor?

Per Board Rule 20-3-.08(b)(4)(c): supervision shall mean "the act of directing and inspecting the performance of."

What if I took the CPA Exam in another state and/or I'm already licensed in another state, but I want to be licensed in Georgia? Does Georgia reciprocate licenses from other states?

Yes. In order to transfer your CPA Exam scores and/or licensure from another state, for the purposes of obtaining your initial or reciprocal license in Georgia, complete the AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION AND LICENSURE INFORMATION. This form is essential to the application you are filing with this Board and can be found on this GSBA website at the "GSBA Services" tab, "Other Services - Interstate and International Reciprocity Verifications".

Before your application will be considered for approval, certain information must be verified by the Board of Accountancy where your examination credits were established. COMPLETE THE INITIAL PORTION OF THIS FORM, SIGN AND DATE THE FORM IN THE INDICATED APPLICANT AREA, AND FORWARD THE FORM TO THE BOARD OF ACCOUNTANCY WHERE STATUS, CREDITS AND/OR LICENSURE WERE ESTABLISHED. You are advised to check with that Board before forwarding this form to determine if there are additional requirements and/or fees before such information will be released by that board. The completed form should be returned to you by the respective board so that you can then submit it to the GSBA with your Application for licensure in Georgia.

Maintaining CPA Licensure in Georgia

When does my license expire?

All individual CPA licenses expire on December 31 of each odd-numbered year. All Firm licenses expire on June 30 of each even-numbered year.

If my license expires, will I be required to re-take the CPA exam in order to be reinstated?

No. In order to reinstate your license, Individual license applicants must complete the APPLICATION FOR REINSTATEMENT OF CPA LICENSE for reinstatement; CPA Firm license applicants must complete the APPLICATION FOR REINSTATEMENT OF PUBLIC ACCOUNTING FIRM LICENSE. Both applications can be found online on this website at the "Forms Download" tab (*http://sao.georgia.gov/forms-download)*.

Applicants for reinstatement must have completed the required number of continuing professional education hours, as detailed in the respective forms.

How can I get a verification of my Georgia exam scores, etc. required for licensure in another state?

Licensure requirements for other states may include requests for verification of CPA exam scores, a letter of good standing, a verification of licensure of a licensed CPA supervisor in Georgia,

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etc. Licensure verification requests required by other states for certification in that state must be submitted to the GSBA, along with a check or money order for $25.00 payable to Georgia State Board of Accountancy. The required verification form(s) must be retrieved from the website of the state requesting the verification. If there is no specific form to fill out, please send a detailed written request to GSBA using the Contact Information listed, above. Verification requests usually take a minimum of 10 business days to process.

How may I place my license in "Inactive" status?

Georgia only has "Active" or "Lapsed" statuses for licensees. If an individual or firm licensee does not renew his/her license to practice timely, the license will move to a "Lapsed" status (after the respective late renewal period ends).

How can I reactivate my license if it is in a "Lapsed" status?

After a license status has "Lapsed", Individual license applicants must complete the APPLICATION FOR REINSTATEMENT OF CPA LICENSE for reinstatement; CPA Firm license applicants must complete the APPLICATION FOR REINSTATEMENT OF PUBLIC ACCOUNTING FIRM LICENSE. Both applications can be found online on this website at the "Forms Download" tab (*http://sao.georgia.gov/forms-download*).

Applicants for reinstatement must have completed the required number of continuing professional education hours, as detailed in the respective forms.

If you wish to surrender your Georgia license, you may submit that request in writing. This request can be faxed, emailed or mailed to the Board office using the GSBA Contact Information listed, above.

What is the current deadline for renewing my CPA Firm License?

Due to the time which was necessary to transfer the board's operations from the Secretary of State to the State Accounting Office, the Georgia State Board of Accountancy (GSBA) extended the CPA firm license renewal deadline from **June 30, 2014 to December 31, 2014**, for this current renewal period only. Firm licenses renewed during the extended renewal period will also expire on June 30, 2016. The Non-Refundable Renewal Fee remains $75.00 and there will be no late penalty assessments through December 31, 2014. A Public Accounting Firm which continues to practice with an expired license after December 31, 2014 may be subject to a fine and a public disciplinary action.

A Non-Refundable Late Renewal Fee of $325.00 ($75.00 Renewal Fee + $250.00 Late Fee) will be assessed for applications postmarked during the Late Renewal Period from January 1, 2015 through January 31, 2015. After January 31, 2015, Public Accounting Firms must reinstate their licenses by completing the Application for Reinstatement of Public Accountancy Firm License. You may obtain the reinstatement application form on this website at: *http://sao.georgia.gov/forms-download*.

Please note that such reinstatement is at the discretion of the Board.

How do I know if my firm license has been renewed through June 30, 2016?

Firm licenses which were active through June 30, 2014 were automatically extended to December 31, 2014 (see above). GSBA is processing firm renewal applications received through December 31. As applications are processed and renewed, you will receive notification.

The current status of your license can be verified at: *http://www.cpaverify.org/*. This site has been updated to include all firm licenses and will continue to be updated on a weekly basis until all renewal applications are processed.

Will there be a late penalty fee if my firm license is renewed after September 30, 2014?

A Non-Refundable Late Renewal Fee of $325.00 ($75.00 Renewal Fee + $250.00 Late Fee) will be assessed for applications postmarked during the Late Renewal Period from January 1, 2015 – January 31, 2015. After January 31, 2015, Public Accounting Firms must reinstate their licenses by completing the Application for Reinstatement of Public Accountancy Firm License. Please note that such reinstatement is at the discretion of the Board.

Since the Board extended the firm license renewal period from June 30, 2014 – December 31, 2014, there were no late penalty assessments made during that six-month extension of the firm

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license renewal deadline.

How do I change my legal name and/or address of record on my Individual CPA license?

Individual Name Changes:

Name change requests must be submitted in writing and must include your name as it currently appears on the license record, your name as it should now appear on the license record, and your CPA license number (CPAxxxxxx). You must also attach a copy of the legal documentation for your name change (i.e. marriage certificate, divorce decree, etc.) This written request can be faxed, emailed, or mailed to the Board office using the GSBA Contact Information listed, above. No fee is associated with this change unless a new pocket license card is requested.

Individual Address Changes:

Address change requests must be submitted in writing with your name as it currently appears on the license record, your license number, your old address and new address. This request can be faxed, emailed, or mailed to the Board office. No fee is associated with this change unless a new pocket license card is requested.

How do I change my legal name and/or address of record on my Public Accounting Firm license?

Firm Name Changes:

If the legal and/or ownership structure of the firm changes, a new license/application is required for the new entity. This includes going from a PC to a LLC, adding a new partner or share owner to the name of the company, etc. A New Firm Application, located on this website at the "GSBA Services" tab (*http://sao.georgia.gov/gsba-services)*, must be completed. A fee is associated with this request/application and it must be processed online, as noted.

However, if the structure of the firm does not change, only a written request for the firm's name change is required. The written request must be provided to the Board on company letterhead and includes the firm name as it currently appears on the license record, the firm name as it should now appear on the license record, and the license number of the firm (ACFxxxxxx.) This request can be faxed, emailed, or mailed to the Board office. No fee is associated with this change unless a new pocket license card is requested.

Firm Address Changes:

Address change requests must be submitted on company letterhead with the firm name as it currently appears on the license record, firm license number, old address and new address. This request can be faxed, emailed, or mailed to the Board office. No fee is associated with this change unless a new pocket license card is requested.

How do I Add/Remove Individual Licensees Associated with my Firm License?

If the structure of the firm does not change, then adding/deleting licensees associated to the firm will require a written request on company letterhead. This request can be faxed, emailed, or mailed to the Board office. No fee is associated with this change unless a new pocket card license is requested.

Continuing Professional Education (CPE) Requirements

What are the CPE requirements for CPA licensure in Georgia?

No CPE is required during the first year of licensure. After the first renewal period, the CPE requirement is 80 hours every two years, 16 hours (20%) of which must be in auditing and accounting subjects. A minimum of 20 hours must be earned in each year. If licensed less than one year (licensed after July of the even-numbered year prior to the first renewal date), no CPE is required for your first license renewal. If licensed one year but less than two years prior to your first renewal date, 40 hours of CPE (20% in A&A) is required. If CPE requirements are not completed by the end of the renewal period, the license will expire and the licensee will be required to reinstate in order to bring the license back to an active status. Please note: Reinstatement is at the discretion of the Board. See Board Rule Chapter 20-11.

Licensees should retain documentation of CPE credits for five years. Proof of CPE credits is not submitted to the Board office unless audited by the Board.

A licensee who has reached the age of 70 is exempt from CPE requirements.

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How do I know that the courses I am taking can be counted towards my CPE hours for license renewal?

The Georgia State Board of Accountancy does not pre-approve any providers or courses for continuing professional education. The responsibility for determining if the course meets the requirements of Board Rules Chapter 20-11 rests solely upon the provider and the licensee.

Formal correspondence or other individual study programs may qualify provided they are developed and conducted by qualified persons, require registration, and provide evidence of satisfactory completion time. Credit shall be calculated on the basis of the average completion time. See Board Rule 20-11-.03(5). There is no limit on the number of self-study CPE hours you may take; all required CPE can be acquired through self-study.

License Verification – Individual or Firm

How can I prove my CPA license is "Active" with the State right now?

The current status of your license can be verified at the following website: *www.CPAverify.org*. The current status of both individual and firm licenses is available now on the website. Please ensure you click the appropriate radio button on the Search screen --"Individual" or "Firm" -- as part of your inquiry. The status of all licenses is updated on a weekly basis.

Why haven't I gotten my paper license with wallet card from my recent Firm renewal?

A paper license with wallet card is no longer being issued, beginning with all recent Firm license renewals scheduled to expire on June 30, 2016. In its place, you will now receive an official, wallet-sized plastic license card. The Board voted to replace the paper license and wallet card with the new plastic license card due to a NASBA initiative to provide a uniform, secure license to all licensed CPAs and firms. Georgia has adopted this recommendation. You should receive your current License Card via mail by the end of 2014.

If you lose your new license card, you may order a replacement at *www.NASBAstore.org* for $25.00.

Can I still order an official Wall Certificate suitable for framing?

Yes. New State of Georgia CPA licensees can order an official 11" x 14" Wall Certificate suitable for framing for a cost of $50.00 at the following website: *www.NASBAstore.org*. Payment will be due and payable via the website, upon placing your order. Please allow 4 to 6 weeks for delivery. Questions and inquiries may be directed to the NASBA Store using the following contact information:

NASBA Store
150 4th Avenue North, Suite 700
Nashville, TN 37219
Phone: Toll Free Phone: 1-888-925-5237
Fax: (615) 880-4290
Email: *NASBAstore@nasba.org*
On-line Store: *www.nasbastore.org*

Investigations and Complaints

How can I file a complaint against a CPA or Public Accounting Firm in Georgia?

Complaints must be filed in writing, either using the On-Line or Mail-in Complaint Form. You may obtain a complete Explanation of the Complaint Process and relevant forms on the "GSBA Services" tab (*http://sao.georgia.gov/gsba-services*) of this website under "Complaint Process and Forms."

Once I file a complaint, when can I expect a decision from the Board?

A complaint investigation can be a lengthy process and may take many months to complete. The Board makes every effort to pursue the matter as soon as possible; however, some cases take longer than others due to the technical nature and circumstances of the complaint. The commitment of the Board is that you, the complainant, will be notified when the case is concluded and informed of the Board's recommendations and actions taken. Please see the Explanation of the Complaint Process on this *website*, as noted above.