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CITIZENS SUMMARY

Findings in the audit of the Division of Professional Registration, State Board of Accountancy

License Fees	The Board did not document the vote and outcome of the vote for its approval of a \$10 decrease in initial and renewal fees charged, so there is no assurance the fee change was approved by the majority of the Board.
Closed Meetings	The Board did not motion to close, cite the reasons for closing, or document the vote of each member to close 10 of the 13 closed Board meetings held during the 2 years ended June 30, 2014, and several committee meeting minutes did not cite the specific reasons for closing the meeting. In addition, the Board did not limit discussions in closed meetings to the reasons cited in the open meetings.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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