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# **CALIFORNIA BOARD OF ACCOUNTANCY**



**MOBILITY STAKEHOLDER GROUP**

**ANNUAL REPORT  
2017**

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## **I. MESSAGE FROM THE CHAIR**

I am pleased to present the Mobility Stakeholder Group's (MSG) Annual Report to the California Board of Accountancy (CBA). This report discusses the totality of the MSG's accomplishments to date.

Since 2014, the MSG has worked diligently to fulfill its statutory mandate to ensure California's current practice privilege laws protect consumers of public accounting services. With the assistance of the National Association of State Boards of Accountancy (NASBA), we have evaluated the enforcement practices of each state<sup>1</sup> board of accountancy and considered how consumers and other stakeholders are impacted by this program. The research conducted by NASBA provides valuable insight into the specific enforcement practices and policies of each state.

After carefully considering our body of work over the past three years, I believe that the current mobility program provides superior consumer protection and benefits, relative to the previous practice privilege program. As will be discussed further in the Conclusion section of this report, the current program has triggered positive changes in many other states, to the great benefit of consumers of public accounting services, not just in California, but nationwide.

One such benefit to consumers, is the accessibility to the disciplinary history of out-of-state licensees. The CBA website contains a license lookup feature for out-of-state CPAs that includes all publicly disclosable information in the possession of the CBA on such licensees. A consumer may find information on out-of-state licensees on other state board of accountancy websites and the CPAverify website, which may be accessed through the CBA website.

As we conclude this chapter of the MSG's work, all 55 states have been determined to be substantially equivalent to NASBA's Guiding Principles of Enforcement.

I would like to express my appreciation to the MSG and CBA members, including the staff of the CBA and NASBA, for their dedicated work over the past few years. It has been a pleasure to serve as the MSG Chairman during this exciting time and I look forward to continuing our work to protect consumers.

Jose A. Campos, CPA  
MSG Chair

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<sup>1</sup> "State" when not specifically referring to this State, means any state, territory or insular possession of the United States, or the District of Columbia. (*California Business and Professions Code § 5032.*)

## II. BACKGROUND

Legislation enacted in 2012, (Stats. 2012, Ch. 411 (Senate Bill (SB) 1405)) rewrote the CBA's practice privilege provisions (Article 5.1, Chapter 1, Division 3 of the Business and Professions Code (BPC)), which became effective July 1, 2013 and shall become inoperative on January 1, 2019. The new provisions beginning at section 5096 of the BPC allow individuals, whose principal place of business is outside of California and are licensed in states that have licensing requirements substantially equivalent to California's, to practice in California under a practice privilege conferred by operation of law without providing notice or paying a fee. Prior to the passage of SB 1405, individuals possessing out-of-state licenses to practice public accountancy were required to notify the CBA, and pay a fee prior to practicing public accountancy in California.

BPC section 5096.21(e) creates the MSG and states in relevant part:

The group, at its first meeting, shall adopt policies and procedures relative to how it will conduct its business, including but not limited to, policies and procedures addressing periodic reporting of its findings to the board.

Effective July 1, 2013, Title 16, Division 1 of the California Code of Regulations (CBA Regulations sections 26-35.1) became inoperative, and were simultaneously replaced by new sections 5.5 and 18 – 22.

A component of SB 1405 requires the CBA to determine whether allowing licensees of a particular state to practice public accounting in California would violate the CBA's duty to protect the public. If this determination shows the public is at risk, the licensees of those particular states would, following a rulemaking by the CBA, revert back to the prior practice privilege program with its notice and fee provisions.

These determinations are to be made on and after January 1, 2016, and on an ongoing basis. In making those determinations, the CBA is required to consider three factors:

1. Whether the state timely and adequately addresses enforcement referrals made by the board to the accountancy regulatory board of that state, or otherwise fails to respond to requests the board deems necessary to meet its obligations under this article.
2. Whether the state makes the disciplinary history of its licensees publicly available through the Internet in a manner that allows the board to adequately link consumers to an Internet website to obtain information that was previously made available to consumers about individuals from the state prior to January 1, 2013, through the notification form.

3. Whether the state imposes discipline against licensees that is appropriate in light of the nature of the alleged misconduct.

### **III. MOBILITY STAKEHOLDER GROUP RESPONSIBILITIES**

The MSG derives its authority from BPC section 5096.21(e). The roles and responsibilities of the MSG, as defined by law and the CBA, are as follows:

- Hold meetings as necessary in order to conduct business;
- Adopt policies and procedures relative to how it will conduct its business, including, but not limited to, policies and procedures addressing periodic reporting of its findings to the board;
- Consider whether the practice privilege provisions are consistent with the CBA's duty to protect the public in accordance with BPC section 5000.1;
- Consider whether the mobility law satisfies the objectives of stakeholders of the accounting profession, including consumers;
- Prepare an annual report to the CBA highlighting its activities.

### **IV. MOBILITY STAKEHOLDER GROUP MEMBERS**

The MSG is comprised of seven members, which consists of members of the CBA, CBA enforcement staff, representatives of the accounting profession, and consumer representatives.

In 2014, then-President of the CBA Michael M. Savoy, CPA appointed the seven members of the MSG, including CBA member Katrina L. Salazar, CPA as Chair, and Harold S. Schultz, CPA as Vice-Chair.

#### 2014 Membership

Katrina L. Salazar, CPA, Chair and CBA Member

Harold S. Schultz, CPA, Vice-Chair and Accounting Profession Representative

Jose A. Campos, CPA and CBA Member

Edward Howard, Esq., Consumer Representative

Rafael Ixta, CBA Enforcement Division Chief

Joseph P. Petito, Esq., Accounting Profession Representative

Stuart Waldman, Esq., Consumer Representative

Upon his election as CBA President for 2015, Mr. Campos removed himself from the MSG and appointed CBA Member Michael M. Savoy, CPA, to take his place.

Early in 2015, the MSG was saddened to learn of the passing of its Vice-Chair, Mr. Schultz. Mr. Schultz's hard work and dedication to the profession was a mainstay of CBA meetings and the various committees on which he had served, including the MSG. Former CBA Member Donald Driftmier, CPA, was appointed to the MSG in his place.

### 2015 Membership

Katrina L. Salazar, CPA, Chair and CBA Member  
Joseph P. Petito, Esq., Vice-Chair and Accounting Profession Representative  
Donald Driftmier, CPA, Accounting Profession Representative  
Dominic Franzella, CBA Enforcement Division Chief  
Edward Howard, Esq., Consumer Representative  
Michael M. Savoy, CPA, CBA Member  
Stuart Waldman, Esq., Consumer Representative

Upon her election as CBA President for 2016, Ms. Salazar removed herself from the MSG and appointed CBA Member Jose A. Campos, CPA to take her place as the MSG Chair.

### 2016 Membership

Jose A. Campos, CPA, Chair and CBA Member  
Joseph P. Petito, Esq., Vice-Chair and Accounting Profession Representative  
Donald Driftmier, CPA, Accounting Profession Representative  
Dominic Franzella, CBA Enforcement Division Chief  
Edward Howard, Esq., Consumer Representative  
Michael M. Savoy, CPA, CBA Member  
Stuart Waldman, Esq., Consumer Representative

### 2017 Membership

Jose A. Campos, CPA, Chair and CBA Member  
Joseph P. Petito, Esq., Vice-Chair and Accounting Profession Representative  
Donald Driftmier, CPA, Accounting Profession Representative  
Dominic Franzella, CBA Enforcement Division Chief  
Karriann Farrell Hinds, Esq., CBA Member  
Edward Howard, Esq., Consumer Representative  
Stuart Waldman, Esq., Consumer Representative

## **V. LEGISLATION AND REGULATION CHANGES**

In 2014 and 2015, the CBA proposed and gained approval from the Office of Administrative Law to amend CBA Regulations section 19 to create a Practice Privilege Notification of Pending Criminal Charges form. This form will be used by individuals to report pending criminal charges.

To further enhance consumer protection, the CBA sponsored Assembly Bill 2560 (Chapter 302 of 2016 Statutes), which grants the CBA the authority to adopt emergency regulations to expedite the rulemaking process related to participation in the no-notice, no-fee, practice privilege program and require out-of-state individuals licensed from a particular state, as a condition to exercise a practice privilege in California, to file the notification form and pay the applicable fees required under the prior practice privilege law. As the normal rulemaking process takes between 12 to 18 months to complete, having

emergency rulemaking authority will expedite the process and better protect consumers.

On February 17, 2017, Senator Cathleen Galgiani introduced Senate Bill (SB) 795 which would remove the January 1, 2019 repeal date of the CBA's practice privilege statute, thereby making the CBA's no notice, no fee, practice privilege program permanent. SB 795 is a two-year bill, to allow time for the presentation of the CBA's report to the Legislature, pursuant to BPC 5096.21(a).

On April 17, 2017, Senator Jerry Hill, Chairman of the Senate Business, Professions, and Economic Development Committee, amended SB 547 to grant the CBA authority to quickly extend or remove the inoperative dates of the CBA's practice privilege regulations through the rulemaking process described in Title 1, Section 100 of the California Code of Regulations.

## **VI. PROGRAM OVERVIEW**

If a licensee's principal place of business is located outside California and he or she holds a valid and current license, certificate, or permit to practice public accountancy from another state, he or she may qualify to practice public accountancy in California under a practice privilege, without giving notice or paying a fee, provided one of the following conditions is met:

- They have continually practiced public accountancy as a CPA under a valid license issued by any state for at least four of the last 10 years.
- They hold a valid license, certificate, or permit to practice public accountancy from a state determined by the CBA to be substantially equivalent to the licensure qualifications in California under BPC section 5093.
- They possess education, examination, and experience qualifications which have been determined by the CBA to be substantially equivalent to the licensure qualifications in California.

A licensee is required to notify and receive written permission from the CBA prior to practicing public accountancy in California if, within the seven years immediately preceding the date on which he or she wishes to practice in this state, certain conditions apply, as outlined in BPC Section 5096(i).

If any of those conditions apply, the licensee must submit a completed "Pre-Notification Form" and await written permission from the CBA prior to engaging in the practice of public accountancy in California.

If an individual exercises a practice privilege and subsequently acquires any condition disqualifying them from holding a California practice privilege, they must cease practicing immediately and notify the CBA in writing within 15 days

of the occurrence of the cessation event using the “Notification of Cessation of Practice Privilege Form.”

If an individual is exercising a practice privilege in California, they are required to notify the CBA in writing of any pending criminal charges, other than for a minor traffic violation, within 30 days of the date they have knowledge of those charges.

If an individual intends to provide audit or attestation services for an entity headquartered in California, they may only do so through an accounting firm registered with the CBA.

An accounting firm that is authorized to practice public accountancy in another state and does not have an office in this state must register with the CBA prior to performing certain services for an entity headquartered in California.

#### *Out-of-State Accounting Firm Registration (OFR)*

Practice privilege holders providing certain attestation services to California-headquartered entities must do so only through a firm registered with the CBA. These accounting firms must submit the “Out-of-State Accounting Firm Registration Form” and obtain approval from the CBA prior to providing these services. There is no fee, but the OFR must be renewed every two years in order for the out-of-state accounting firm to maintain practice rights in California. The out-of-state accounting firm must also notify the CBA of any change of address or ownership within 30 days of the change.

## **VII. STATISTICS**

The following is statistical information for the Licensing, Enforcement, and Administration Divisions since the MSG’s inception, as it pertains to the practice privilege program. The information listed is categorized into sections detailing OFR information, customer service and the volume of contact with consumers and licensees, enforcement-related activities, and the CBA’s use of the website to enhance consumer protection.

### Licensing Division

The Licensing Division is responsible for two main functions associated with the practice privilege program: (1) processing OFR forms and (2) providing customer service in response to telephone calls and emails.

Below is the statistical data associated with processing OFR forms.

<b>Out-of-State Firm Registrations</b>	<b>2014 Totals</b>	<b>2015 Totals</b>	<b>2016 Totals</b>	<b>2017 Totals</b>
Total Registration Forms Received	300	139	98	61
Total Registration Forms Approved	280	122	105	55
Total Registration Forms Renewed	10	20	113	140

#### *Service to Stakeholders*

The Licensing Division serves as the primary point of contact associated with the practice privilege program. Providing excellent service to stakeholders while effectively communicating the requirements of California's practice privilege law is critical. The next table provides the statistical data for the total number of telephone calls and e-mails.

<b>Stakeholder Contact</b>	<b>2014 Totals</b>	<b>2015 Totals</b>	<b>2016 Totals</b>	<b>2017 Totals</b>
Telephone	529	450	509 <sup>2</sup>	200 <sup>3</sup>
E-mails	401	454	554	490

#### Enforcement Division

The Enforcement Division is responsible for numerous consumer protection aspects of the practice privilege program, including processing pre-notification and cessation notification forms, reviewing the Securities and Exchange Commission's (SEC) and Public Company Accounting Oversight Board's (PCAOB) websites for CPAs that have been disciplined by those entities<sup>4</sup>, reviewing OFR referrals from the Licensing Division, and reviewing complaints received against practice privilege holders.

The following is statistical data associated with the various Enforcement Division activities.

<sup>2</sup> Due to technical difficulties with the CBA phone system, telephone call statistics are only available through July 31, 2016. Therefore, the number provided is an estimate.

<sup>3</sup> Due to technical difficulties with the CBA phone system, telephone call statistics are available starting May 1, 2017.

<sup>4</sup> According to BPC 5096.4(a), the CBA shall consult the PCAOB and the SEC at least once every six months to identify out-of-state licensees who may have disqualifying conditions or who may be obliged to cease practice, and shall disclose, pursuant to this subdivision, whether those out-of-state licensees are lawfully permitted to exercise the privilege.

<b>Enforcement Division Activities</b>	<b>2014 Totals</b>	<b>2015 Totals</b>	<b>2016 Totals</b>	<b>2017 Totals</b>
Pre-Notification Forms Received	1	2	2	0
Cessation Notification Forms Received	0	0	0	0
SEC Discipline Identified	33	27	36	27
PCAOB Discipline Identified	14	21	17	31
Out-of-State Accounting Firms Referred by Licensing Division Reported Other Discipline	10	14	17	29
Out-of-State Accounting Firm Registrations Denied	1	0	1	0
Complaints Against Practice Privilege Holders Received	7	11	11	2

### Administration Division

#### *Website Usage*

The CBA promotes consumer protection by striving to ensure consumers and out-of-state CPAs are equipped with updated information regarding the laws, rules, and regulations of the accounting profession in California. For this reason, the CBA created and maintains a robust website that provides information to consumers and licensees regarding the practice privilege program.

The CBA website contains a license lookup feature for out-of-state CPAs that includes all publicly disclosable information in the possession of the CBA on such licensees. It also contains a license lookup feature for all OFRs registered in California. A user may find information on out-of-state licensees on other state board of accountancy websites and the CPAverify website, which may be accessed through the CBA website.

The following reflects statistical data for various CBA webpages associated with the practice privilege program.

This table details the total number of hits to each webpage and is not indicative of unique visitors.

Webpage	2014 Totals	2015 Totals	2016 Totals*	2017 Totals
Out-of-State Licensed CPA	12,360	7,961	6,630	5,983
Out-of-State Registered Firms	2,043	1,658	2,060	2,188
Practice Privilege Reporting	2,669	3,872	1,633	1,676
Practice Privilege Handbook	10,368	10,161	2,155	1,445

\*Associated with the new CBA website launched in May 2016, certain usage data is unavailable. The statistics provided are an estimate based upon the available data.

### VIII. ACTIVITIES AND ACCOMPLISHMENTS

The following are some of the major activities and accomplishments of the MSG during 2014:

- The MSG adopted a definition of stakeholders, as previously defined in the CBA’s 2013-2015 Strategic Plan:

*“Stakeholders include consumers, licensees, applicants, and professional organizations and groups that have a direct or indirect stake in the CBA because they can affect or be affected by the CBA’s actions, objectives, and policies.”*

The following are some of the major activities and accomplishments of the MSG during 2015:

- The MSG continued reviewing the consumer provisions of the practice privilege law.
- The MSG reviewed the CBA’s Practice Privilege Preliminary Determinations Report to the Legislature.
- The MSG recommended the CBA issue a finding that NASBA’s Enforcement Guidelines meet or exceed the CBA’s own enforcement practices.

The following are some of the major activities and accomplishments of the MSG during 2016:

- In January, the MSG reviewed the 27 states identified by NASBA as substantially equivalent to NASBA's Guiding Principles of Enforcement. NASBA deemed 10 additional states as substantially equivalent, with the exception of making licensee disciplinary information available online. The remaining 18 states had yet to be identified as substantially equivalent.

NASBA's findings were derived from information gathered from two surveys with each state board and multiple follow-up communications with each board's staff. To ensure candid discussions between NASBA and other state board's enforcement practices and procedures, the data gathered by NASBA remained confidential.

- In March, the MSG discussed NASBA's updated assessment, identifying 43 states as substantially equivalent, which includes 14 states that lacked the required Internet disclosure of licensee disciplinary information. The substantial equivalency of 12 states was not yet determined.

The MSG directed CBA staff to review a representative sample of the findings made by NASBA about the various states. When selecting states to review, the MSG suggested staff consider the size of a state's licensee population, the prior number of Practice Privilege holders, and its proximity to California. The MSG recommended that CBA staff first conduct reviews of NASBA's assessments of Arizona and Washington. In addition, the MSG revised the State Information Sheet for staff to use as a guideline when assessing NASBA's findings. The MSG also directed staff to independently review the Internet disclosure portion of the findings concurrently with the assessments.

#### State Assessments

In April, CBA and NASBA staff met to conduct the assessment of Arizona and Washington. NASBA staff discussed the process, and its results, to review the enforcement practices of all states, including Arizona and Washington.

The Arizona and Washington boards of accountancy provided NASBA with information about their processes including intake, review, prioritization, investigation, settlement, the presence or lack of Internet disclosure of licensee disciplinary information, formal hearings, and resolution for both administrative and practice complaints. CBA staff received descriptions of the enforcement practices in the summaries provided by NASBA and was provided the opportunity to review raw survey data. Due to the confidentiality requirements of the other state

boards of accountancy, CBA staff did not retain or make copies of any raw survey responses.

- In May, CBA staff presented the results and methodology of its assessment of Arizona and Washington and informed the MSG that staff was satisfied with NASBA's findings. The MSG directed staff to assess the NASBA findings of five additional states (Colorado, Illinois, New York, Oregon, and Texas) following the same methods used in Arizona and Washington assessments, and continue to evaluate the undetermined states.

The MSG determined that evaluating these seven states was an appropriate sample size (15 percent of the 43 states identified by NASBA as substantially equivalent, including those lacking the required Internet disciplinary disclosures).

#### State Assessments

In June, CBA and NASBA staff met to conduct the assessment of NASBA's findings for the states of Colorado, Illinois, New York, Oregon, and Texas. CBA staff followed the previously established assessment methodology.

- In July, CBA staff presented the results of the assessments of Colorado, Illinois, New York, Oregon, and Texas and informed the MSG that staff was satisfied with NASBA's findings. CBA staff indicated that NASBA identified 36 states as substantially equivalent, 10 states as substantially equivalent (but lacked required Internet disciplinary disclosures), and nine states were undetermined.

The MSG recommended that the CBA approve 36 states identified by NASBA as substantially equivalent and directed CBA staff to continue monitoring the remaining states.

- In September, the MSG received an update that NASBA identified 44 states as substantially equivalent with the required Internet disciplinary disclosures. NASBA identified 11 other states as substantially equivalent, but lacked the required Internet disciplinary disclosure. Therefore, the status of all states was determined. The MSG recommended that CBA staff conduct assessments of Utah and Georgia using the previously established assessment methodology.

The MSG reviewed other states' mobility provisions and found that the vast majority of states rely on some form of substantial equivalency to the requirements of licensure outlined in the Uniform Accountancy Act.

- In November, CBA staff reported that NASBA determined that 45 states were substantially equivalent with the required Internet disciplinary disclosures. NASBA identified 10 other states as substantially equivalent, but lacked the required Internet disciplinary disclosures. Because NASBA determined all states as substantially equivalent (with 10 still lacking the required Internet disclosures) and no additional in-depth analysis of the states necessary, the MSG voted to revise their timeline pursuant to 5096.21(a)(1).

CBA staff presented the results of the assessments of Utah and Georgia and informed the MSG that staff was satisfied with NASBA's findings. CBA staff followed the previously established assessment methodology.

The MSG recommended that the CBA approve an additional nine states (for a total of 45) as substantially equivalent and directed CBA staff to continue monitoring the remaining 10 states that are substantially equivalent, but lack required Internet disciplinary disclosures.

- Throughout the year, the MSG monitored NASBA activities and received status reports on the CPAverify website.

The following are some of the major activities and accomplishments of the MSG during 2017:

- In January, the MSG recommended that the CBA approve Alaska, Delaware, District of Columbia, Georgia, Maine, Mississippi, New Mexico, Utah, and West Virginia to be substantially equivalent to NASBA's Guiding Principles of Enforcement.
- In March, the MSG adopted a new timeline for activities regarding determinations to be made for out-of-state practitioners pursuant to BPC 5096.21. The two changes in the timeline were the removal of references to Phase II<sup>5</sup>, as all states are substantially equivalent to NASBA's Guiding Principles of Enforcement, with a few states left to add Internet disciplinary disclosure. The second change in the timeline was to reflect the recent authority the CBA obtained to initiate an emergency rulemaking to remove states from the no-notice, no-fee practice privilege program.
- In May, the MSG received an update from NASBA indicating that only three jurisdictions (Alabama, Puerto Rico, and Virginia) were lacking the required Internet disciplinary disclosure.

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<sup>5</sup> If a state was not deemed substantially equivalent, CBA staff would have to conduct a state-by-state evaluation based on the requirements set forth in BPC section 5096.21(b).

- In July, the MSG recommended that the CBA approve Alabama, Northern Mariana Islands, Maryland, New Hampshire, Puerto Rico, South Carolina, South Dakota, Tennessee, Virgin Islands, and Virginia to be substantially equivalent to NASBA's Guiding Principles of Enforcement. With this determination, all 55 states are substantially equivalent to NASBA's Guiding Principles of Enforcement.
- In September, the MSG approved the CBA report to the Legislature, which focused on responding to the items requested in BPC section 5096.21(f). Additionally, the MSG discussed various aspects of its ongoing role and decided that it would be beneficial to continue the responsibilities of the MSG but suggested the CBA choose the framework.

## IX. CONCLUSION

It is the opinion of the MSG that the current no-notice practice privilege program offers more consumer protection, when compared to the prior program.

Historically, a significant concern regarding a no-notice practice program centered on reliance of other states' enforcement programs. For practice privilege to work effectively, states must maintain a level of confidence that other states have the resources and ability to effectively regulate their own licensee population. NASBA's Guiding Principles of Enforcement have established appropriate standards for other state boards' enforcement programs, which can also lay the foundation for future consumer protection enhancements.

As the CBA has determined that these principles are equivalent to California's own enforcement practices, this provides a greater level of assurance that California can rely on, and partner with, other states to effectively monitor and enforce their respective rules and regulations, thereby providing greater confidence in this no-notice practice privilege program.

While it is of critical importance that states maintain and use appropriate enforcement practices, it is imperative that consumers have access to disciplinary information resulting from any actions taken by the various states. If non-California licensees wish to continue to practice under California's practice privilege program, their licensing authority must make each licensee's disciplinary history available on the Internet.

For the past three years, the MSG has worked to successfully accomplish its objectives as directed by BPC section 5096.21(e) and the CBA, which has aided in its opinion regarding the no-notice practice privilege program, as follows:

- Adopted policies and procedures that would guide the MSG on conducting its business, holding meetings, and establishing a reporting schedule to the CBA.
- As of May 2017 the MSG held 16 meetings to establish objectives, conduct analyses, deliberate on the consumer protection provisions of the practice privilege law, and make recommendations to the CBA to assist in its determination whether the current practice privilege program provides more, less, or an equivalent amount of consumer protection compared to the previous program.
- Through analysis and research, considered whether the current practice privilege provisions are consistent with the CBA's duty to protect the public in accordance with BPC section 5000.1, and has rendered an opinion in support of this.

- Received feedback from stakeholders and consumer representatives regarding the practice privilege program and its impact on the recipients and providers of public accounting services.
- Issued an update to the CBA following each MSG meeting and presented an Annual Report to the CBA highlighting the MSG's activities for the years of 2014, 2015, 2016, and 2017.

Given the extensive work conducted by the MSG, the collaboration with NASBA on establishing an appropriate standard for the enforcement practices of all boards of accountancy, the input received from consumer organizations and stakeholders, and the guidance provided by the CBA, it is the opinion of the MSG that the current practice privilege program is consistent with the CBA's duty to protect the public and satisfies the objectives of stakeholders.

As this first phase of the MSG's work comes to a close, the MSG stands ready to assist the CBA as it continues to monitor the practice privilege program.