



2022 – 2023 (49<sup>th</sup>)  
BOARD

**President**

Kimberly Mellinger-Cheng, E.A

**First Vice President**

Vacant

**Second Vice President**

Vacant

**Secretary**

David Samuel Shashoua, J.D.,  
LL.M., E.A.

**Treasurer**

Nancy Navarro-Walker, E.A.

**Immediate Past President**

Patricia M. Kappen, E.A.

**CSEA Director**

Louis R. Avalos, E.A.

**Board Members:**

Ken Blake, C.P.A., E.A.

Dan Dabelstein, E.A.

Marilyn Ratliff, E.A.

Vacant

Vacant

**California Society of Enrolled Agents  
Orange County Chapter  
Board of Directors Meeting for the 2022 – 2023  
(49<sup>th</sup>) Term  
September 20, 2022**

**The Tax Professionals**

**I. Call to Order:** Board of Directors Meeting was called to order at 3:49pm at the Santa Elks Lodge # 794, in the City of Santa Ana, County of Orange.

The following Board Members were present & responded to their names, viz:

Kimberly Mellinger-Cheng, EA - President;

David Samuel Shashoua, JD, LL.M, EA – Secretary;

Nancy Navarro-Walker, EA – Treasurer;

Kenneth Blake, CPA, EA – Director - not present, but duly excused;

Dan Dabelstein, EA – Director;

Marilyn Ratliff, EA – Director;

Louis Avalos, EA – CSEA Director;

Patricia M. Kappen, EA – Immediate Past President – not present, but duly excused.

Guests: Peter Globe, EA; Chris Trinh, EA

It was determined that a quorum of the Board Members was present.

It was reported and laid by the OCCSEA Secretary, David Samuel Shashoua, JD, LL.M, EA that the Treasurer, Nancy Navarro-Walker, EA shall be duly inaugurated & seated during the Dinner Meeting of August 16, 2022.

It was further reported and laid by the OCCSEA Secretary, David Samuel Shashoua, JD, LLM, EA that the following motion was passed, pursuant to OCCSEA By-Laws , § 8.06, via electronic vote/e-mail, viz:

That the Board has resolved itself into the Committee of the Whole, and that the Committee of the Whole hereby resolve to rise and report back to the Board on the favorability of the budget for OCCSEA for the fiscal year ending June 30, 2023, summarily as follows:

Total Projected Revenue: \$15,626

Total Projected Expenses: \$15,867

*Furthermore*, that the reported proposed budget, as reported by the Committee of the Whole, is hereby adopted and duly approved by the Board.

Kimberly Mellinger-Cheng, EA - President; - YEA

David Samuel Shashoua, JD, LLM, EA – Secretary; - YEA

Nancy Navarro-Walker, EA – Treasurer;- YEA

Kenneth Blake, CPA, EA – Director - YEA

Dan Dabelstein, EA – Director; - Not Voted

Marilyn Ratliff, EA – Director; - YEA

Louis Avalos, EA – CSEA Director; - Not Voted

Patricia M. Kappen, EA – Immediate Past President – YEA

On this vote, the YEAS were 6, NAYS were 0, with 2 Not Voting, Motion Passed.

**II. Minutes** - The minutes for the Board Meeting of August 16, 2022, were approved.

**III. Treasurer's Report** - The Treasurer, Nancy Navarro-Walker, EA, did present a Treasurer's Report, accumulated to August 31, 2022, subject to audit of the Examination Committee.

**IV. Examination Committee** - It was fined with fiscal year June 30, 2022, and a report shall be out in due course, and shall start to train for fiscal year June 30, 2023 immediately.

## **V. Education**

Tonight's Dinner Meeting, only 31 attendees (thus far) signed up.

For October 2022 shall be Ethics, lead by CSEA President, David Hiilard, EA

November 2022, it is confirmed that an IRS representative, Derek Ganter, shall discuss updates within the IRS.

December 2022, possible Holiday Party, and a light topic of some sort.

January 2023, the Quickfinder/TaxBook mini Federal update with Jane Ryder, EA.

February 2023, need a replacement from Spidel for California update, or something completely different.

The SEE Class was completed for August 18, 19, & 20 at the Delta by Marriott Hotel in Garden Grove.

#### **VI. Newsletter/Website**

Articles for the Newsletter, now know as blogs, are always due on the Monday after a Board Meeting.


Also, if anyone needs for an updated badge, see Dan Dabelstein, EA.

#### **VII. Scholarship**

The Treasurer, Nancy Navarro-Walker, EA shall check with further with various organizations on the \$3,000 scholarship that the 2020 – 2021 (47<sup>th</sup>) Board allocated back on May 26, 2021.

The Board then adjourned at 4:53pm until its next scheduled meeting of October 18, 2022 at 3:30pm.

Respectfully Submitted By,

  
David Samuel Shashoua, JD, LL.M., EA, Secretary