

Department of Commerce, Community
and Economic Development

Division of Corporations, Business
and Professional Licensing

Alaska Board of Public Accountancy

Annual Report

Fiscal Year 2023



Department of Commerce, Community and Economic Development
Division of Corporations, Business and Professional Licensing

P.O. Box 110806
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Alaska Board of Public Accountancy
FY 2023 Annual Report

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**Alaska Board of Public Accountancy
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Identification of the Board

| Board Member | Duty Station | Date Appointed | Term Expires |
|---|--------------|------------------|----------------|
| Karen Smith Public Member | Anchorage | March 1, 2018 | March 15, 2023 |
| Donald Vieira, CPA Chair | Palmer | March 1, 2020 | March 1, 2024 |
| Lance Johnson Public Member | Anchorage | October 21, 2020 | March 1, 2024 |
| Rachel Hanks, CPA Secretary/Treasurer | Fairbanks | March 1, 2021 | March 1, 2025 |
| Steven Jordan CPA | Eagle River | March 1, 2021 | March 1, 2025 |
| Elizabeth Stuart CPA | Anchorage | March 1, 2022 | March 1, 2026 |
| Vacant CPA | | | |
| Vacant Public Member | | | |

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Identification of Staff

Alison Osborne – Regulations Specialist

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P.O. Box 110806
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(907) 465-2550

Marilyn Zimmerman – Paralegal II

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(907) 465-2550

Cori Hondolero – Executive Administrator

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Dawn Bundick – Investigator III

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(907) 269-8160

Jennifer Summers – Senior Investigator

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**Alaska Board of Public Accountancy
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Narrative Statement

The Alaska State Board of Public Accountancy's mission is to protect the public interest by ensuring that only qualified persons are licensed and appropriate standards of competency and practice are established and enforced. The board's activities include approving candidates to sit for the Uniform CPA Examination, auditing continuing professional education (CPE) records, reviewing and approving applications and supporting documents for Alaska State licensure of Certified Public Accountants and firms, for reinstatements of licensure, for temporary licensure of newly arrived, qualified individuals, and for out-of-state permits to practice in the State of Alaska. We also monitor State statutes and regulations and when needed to adjust to the changing environment, draft changes to statute and regulation for the continued efficient oversight of the profession. Disciplinary matters were dealt with, in accordance with Alaska State statutes, and all regulatory matters were accomplished following established procedures.

Significant issues in fiscal year 2023 included:

- Travel difficulties for the board linger and are inconsistent and unpredictable. These travel challenges continue to impact the board's ability to interact on a direct level with licensees. Video conferencing only goes so far in fulfilling our responsibility to create an open dialog with our licensees. The medium is restrictive to an open, interactive exchange of ideas and should only serve as an occasional or emergency substitute. For the fourth year in a row, current State Travel Policy conflicts with this board's mandate, as directed by State Statute and Regulation.
- The services provided by Prometric (testing of CPA candidates) within the State of Alaska are being closely monitored by the board. While testing in South Central Alaska appears to meet the needs of this region, the Fairbanks testing center continues to cause problems for candidates. Specifically, extremely limited testing opportunities, and scheduling windows that are only 30 days in advance create a situation where candidates must compete with each other for a testing seat. Even if successful in scheduling, staffing challenges occasionally result in unscheduled closures. All of these issues put an unnecessary stress/burden on candidates, putting them at a disadvantage. We, as a board, have been unable to secure any kind of commitment from NASBA or Prometric to resolve these issues. We will continue to monitor and request improvement, but the fact is we have no leverage to make a meaningful difference.
- Staffing levels at the Division continue to threaten the operation of all of the boards. The State's inability to attract, hire, and retain qualified people within the Division has resulted in a forced reduction in board operations. Our boards are populated by volunteers who give of their time to assist the State in the regulation of certain professions. The State for its part, should be providing the necessary resources and support to help the boards succeed in their efforts. Instead, we are largely left to figure things out on our own. Since we are not lawyers, legislators, lobbyists, or full-time government employees with years of experience in the approaches available or necessary to resolve issues, our successes are largely accidental. Example: This board has been attempting for more than a year to find some way of limiting the licensure of CPAs in Alaska to those people who can and will actually be performing duties that affect the state, its people, and its businesses. We have asked for guidance, assistance, and solutions. So far, we have received little if any of these things and the delay between most questions and the answer is usually measured in months. It feels as though we are no closer to a solution today than we were two years ago. Alaska's resources continue to be wasted, and time of this board's members is squandered, licensing and enforcing regulations on people who will never have any contact with Alaska other than the licensing process.

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Narrative Statement (continued)

- The administration requested, and our board acted, to create a new temporary licensing process for military spouses arriving in Alaska. The whole process, from initial notification to implementation, was only a few months. This makes it appear that when the administration desires to enact a change to licensing requirements, it can happen at a remarkable pace. If you will, a model for how the process should work. However, if the boards attempt to enact changes, you can expect it to take several years, if ever, to complete. We are told that to get a statute change, not only do we have to craft the change, but then we, the volunteer board members, must court politicians in the legislature to find someone who will sponsor the legislation for the change. We have to be available to answer the questions, approve alterations and concessions, to carry the flag and essentially lobby for our legislation. We are supposed to somehow make a change to a statute concerning the licensing of a CPA more important to a random senator or representative than the myriad of other issues competing for their time. The boards perform their functions to provide the tools necessary for the administration to perform its obligation of oversight to protect the public. We are not paid lobbyists who can devote months of dedicated focus to getting legislation passed. This should be the responsibility of the administration. We should provide proposed statute changes to the administration, be available for questions, and the administration should handle the rest of the process.

Donald Vieira, CPA
Chair – Board of Public Accountancy

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Budget Recommendations for FY 2024

Budget Recommendations section anticipates the board’s fiscal priorities for the upcoming year. Please complete all parts of this section with details about anticipated meetings, conferences, memberships, supplies, equipment, to other board requests. Meeting expenses that are being funded through third-party reimbursement or direct booking must be identified separately from expenses paid through license fees (receipt- supported services or RSS). Be sure to explain any items listed as “other” so they may be tracked appropriately.

| Board Meeting Date | Location | # Board | # Staff |
|--|-----------|---------|--------------------|
| August 24-25, 2023 | Anchorage | 7 | 1 |
| <input checked="" type="checkbox"/> Airfare: | | | \$ 400.00 |
| <input checked="" type="checkbox"/> Hotel: | | | \$ 600.00 |
| <input type="checkbox"/> Ground: | | | \$ 0.00 |
| <input checked="" type="checkbox"/> Other (Please Specify): M&IE, parking, taxi, mileage, etc. | | | \$ 700.00 |
| Total Estimated Cost: | | | \$ 1,700.00 |

| Board Meeting Date | Location | # Board | # Staff |
|--|---------------|---------|------------------|
| November 8-9, 2023 | Juneau - Zoom | 7 | 1 |
| <input type="checkbox"/> Airfare: | | | \$ 0.00 |
| <input type="checkbox"/> Hotel: | | | \$ 0.00 |
| <input type="checkbox"/> Ground: | | | \$ 0.00 |
| <input checked="" type="checkbox"/> Other (Please Specify): M&IE, parking, taxi, mileage, etc. | | | \$ 200.00 |
| Total Estimated Cost: | | | \$ 200.00 |

| Board Meeting Date | Location | # Board | # Staff |
|--|-----------|---------|--------------------|
| February 8-9, 2024 | Anchorage | 7 | 1 |
| <input checked="" type="checkbox"/> Airfare: | | | \$ 400.00 |
| <input checked="" type="checkbox"/> Hotel: | | | \$ 600.00 |
| <input type="checkbox"/> Ground: | | | \$ 0.00 |
| <input checked="" type="checkbox"/> Other (Please Specify): M&IE, parking, taxi, mileage, etc. | | | \$ 700.00 |
| Total Estimated Cost: | | | \$ 1,700.00 |

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Budget Recommendations for FY 2024 (continued)

| Board Meeting Date | Location | # Board | # Staff |
|--|----------|---------|--------------------|
| May 2024 | TBD | 7 | 1 |
| <input checked="" type="checkbox"/> Airfare: | | | \$ 400.00 |
| <input checked="" type="checkbox"/> Hotel: | | | \$ 600.00 |
| <input type="checkbox"/> Ground: | | | \$ 0.00 |
| <input checked="" type="checkbox"/> Other (Please Specify): M&IE, parking, taxi, mileage, etc. | | | \$ 700.00 |
| Total Estimated Cost: | | | \$ 1,700.00 |

Travel Required to Perform Examinations

Not Applicable

| Date | Location | # Board | # Staff |
|------|-----------------------|---------|---------|
| TBD | Anchorage / Fairbanks | 1-7 | 1 |

Description of meeting and its role in supporting the mission of the Board:

Board completes exam site visits in Anchorage and Fairbanks. These are typically done in conjunction with quarterly board meetings, so there is no additional cost. If we travel to Fairbanks to do a site visit, there will be expenses (could make it a day trip).

| | | | |
|--|--|--|------------------|
| <input checked="" type="checkbox"/> Airfare: | | | \$ 700.00 |
| <input type="checkbox"/> Hotel: | | | \$ 0.00 |
| <input checked="" type="checkbox"/> Ground: | | | \$ 60.00 |
| <input type="checkbox"/> Conference: | | | \$ 0.00 |
| <input checked="" type="checkbox"/> Other (Please Specify): M&IE, parking, taxi, mileage, etc. | | | \$ 150.00 |
| Total Estimated Cost: | | | \$ 910.00 |

**Alaska Board of Public Accountancy
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Budget Recommendations for FY 2024 (continued)

Out-of-State Meetings and Additional In-State Travel

(Rank in order of importance)

#1 Rank in Importance or Not Applicable

| Date | Location | # Board | # Staff |
|-------------------------------|--------------|---------|---------|
| October 29 - November 1, 2023 | New York, NY | 3 | 1 |

Description of meeting and its role in supporting the mission of the Board:

National Association of State Boards of Accountancy (NASBA) – Annual Meeting. Participation required to keep the board up to date with industry standards and national trends. The board is working to amend the CPAES exam contract to reserve some travel funds, so that staff and board members can attend the meetings.

*One member may be eligible for 3rd party reimbursed travel (if the State would not otherwise be represented).

| Expenditure | License Fees (RSS) | Third-Party Reimbursement | Third-Party Direct Booked | Total |
|---|--------------------|---------------------------|---------------------------|--------------|
| <input checked="" type="checkbox"/> Airfare: | \$ 4,000.00 | \$ 1,000.00 | \$ 0.00 | \$ 5,000.00 |
| <input checked="" type="checkbox"/> Hotel: | \$ 3,000.00 | \$ 750.00 | \$ 0.00 | \$ 3,750.00 |
| <input checked="" type="checkbox"/> Ground: | \$ 200.00 | \$ 50.00 | \$ 0.00 | \$ 250.00 |
| <input checked="" type="checkbox"/> Conference: | \$ 2,780.00 | \$ 0.00 | \$ 695.00 | \$ 3,475.00 |
| <input checked="" type="checkbox"/> Other: | \$ 1,200.00 | \$ 0.00 | \$ 0.00 | \$ 1,200.00 |
| Describe "Other" (break out all sections): M&IE, parking, taxi, mileage, etc. | | | | |
| Net Total: | \$ 11,180.00 | \$ 1,800.00 | \$ 695.00 | \$ 13,675.00 |

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Budget Recommendations for FY 2024 (continued)

Out-of-State Meetings and Additional In-State Travel

(Rank in order of importance)

#2 Rank in Importance

| Date | Location | # Board | # Staff |
|-------------|----------|---------|---------|
| Spring 2024 | TBD | 0 | 1 |

Description of meeting and its role in supporting the mission of the Board:

National Association of State Boards of Accountancy (NASBA) – Executive Directors Conference. Special conference specifically for Board Executive Directors.

*May be able to request 3rd party reimbursement for majority of cost if attendance would not otherwise be approved.

| Expenditure | License Fees (RSS) | Third-Party Reimbursement | Third-Party Direct Booked | Total |
|---|-----------------------|------------------------------|------------------------------|--------------------|
| <input checked="" type="checkbox"/> Airfare: | \$ 1,000.00 | \$ 1,000.00 | \$ 0.00 | \$ 2,000.00 |
| <input checked="" type="checkbox"/> Hotel: | \$ 800.00 | \$ 800.00 | \$ 0.00 | \$ 1,600.00 |
| <input checked="" type="checkbox"/> Ground: | \$ 80.00 | \$ 80.00 | \$ 0.00 | \$ 160.00 |
| <input checked="" type="checkbox"/> Conference: | \$ 695.00 | \$ 0.00 | \$ 695.00 | \$ 1,390.00 |
| <input checked="" type="checkbox"/> Other: | \$ 200.00 | \$ 0.00 | \$ 0.00 | \$ 200.00 |
| Describe "Other" (break out all sections): M&IE, parking, taxi, mileage, etc. | | | | |
| Net Total: | \$ 2,775.00 | \$ 1,880.00 | \$ 695.00 | \$ 5,350.00 |

**Alaska Board of Public Accountancy
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Budget Recommendations for FY 2024 (continued)

Out-of-State Meetings and Additional In-State Travel (Rank in order of importance)

#3 Rank in Importance

| Date | Location | # Board | # Staff |
|-------------|----------|---------|---------|
| Summer 2024 | TBD | 3 | 1 |

Description of meeting and its role in supporting the mission of the Board:

National Association of State Boards of Accountancy (NASBA) – Regional Meeting. Participation required to keep the board up to date with industry standards and national trends. If there are new board members, they may be eligible for a scholarship for first time attendance at the conference or if the board would not otherwise be represented. The board is working to amend the CPAES exam contract to reserve some travel funds, so that staff and board members can attend the meetings.

| Expenditure | License Fees (RSS) | Third-Party Reimbursement | Third-Party Direct Booked | Total |
|---|-----------------------|------------------------------|------------------------------|--------------|
| <input checked="" type="checkbox"/> Airfare: | \$ 4,000.00 | \$ 1,000.00 | \$ 0.00 | \$ 5,000.00 |
| <input checked="" type="checkbox"/> Hotel: | \$ 3,000.00 | \$ 750.00 | \$ 0.00 | \$ 3,750.00 |
| <input checked="" type="checkbox"/> Ground: | \$ 200.00 | \$ 50.00 | \$ 0.00 | \$ 250.00 |
| <input checked="" type="checkbox"/> Conference: | \$ 2,780.00 | \$ 0.00 | \$ 695.00 | \$ 3,475.00 |
| <input checked="" type="checkbox"/> Other: | \$ 1,200.00 | \$ 0.00 | \$ 0.00 | \$ 1,200.00 |
| Describe "Other" (break out all sections): M&IE, parking, taxi, mileage, etc. | | | | |
| Net Total: | \$ 11,180.00 | \$ 1,800.00 | \$ 695.00 | \$ 13,675.00 |

**Alaska Board of Public Accountancy
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Budget Recommendations for FY 2024 (continued)

Out-of-State Meetings and Additional In-State Travel (Rank in order of importance)

#4 Rank in Importance

| Date | Location | # Board | # Staff |
|-------------|----------|---------|---------|
| Spring 2024 | TBD | 2 | 1 |

Description of meeting and its role in supporting the mission of the Board:

Alaska Society of CPAs (AKCPA) Annual Meeting. Board presents update of current issues and answers questions from Society members. May be possible to do a day trip; reducing hotel/M&IE expenses (depending on location of meeting).

| Expenditure | License Fees (RSS) | Third-Party Reimbursement | Third-Party Direct Booked | Total |
|---|-----------------------|------------------------------|------------------------------|-----------|
| <input type="checkbox"/> Airfare: | | | | \$ 0.00 |
| <input type="checkbox"/> Hotel: | | | | \$ 0.00 |
| <input type="checkbox"/> Ground: | | | | \$ 0.00 |
| <input type="checkbox"/> Conference: | | | | \$ 0.00 |
| <input checked="" type="checkbox"/> Other: | \$ 300.00 | | | \$ 300.00 |
| Describe "Other" (break out all sections): M&IE, parking, taxi, mileage, etc. | | | | |
| Net Total: | \$ 300.00 | \$ 0.00 | \$ 0.00 | \$ 300.00 |

**Alaska Board of Public Accountancy
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Budget Recommendations for FY 2024 (continued)

Non-Travel Budget Requests

- Not Applicable Resources Examinations
 Membership Training Other

| Product or Service | Provider | Cost Per Event |
|--------------------|---|----------------|
| Annual Membership | National Association of State Boards of Accountancy (NASBA) | \$ 3,200.00 |

Description of item and its role in supporting the mission of the Board:

Membership required to help keep the board up to date with industry standards and national trends.

Non-Travel Budget Requests

- Not Applicable Resources Examinations
 Membership Training Other

| Product or Service | Provider | Cost Per Event |
|--------------------|----------|----------------|
| Teleconference | Zoom | \$ 300.00 |

Description of item and its role in supporting the mission of the Board:

The board will sometimes need to meet via Zoom/teleconference between quarterly meetings; this will typically happen 1-3 times per fiscal year.

Other Items with a Fiscal Impact

- Not Applicable

Cost Per Event:

Number of Events:

| Product or Service | Provider | Cost Per Event |
|--------------------|----------|----------------|
| | | |

Description of item and its role in supporting the mission of the Board:

**Alaska Board of Public Accountancy
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Budget Recommendations for FY 2024 (continued)

Summary of FY 2024 Fiscal Requests:

| | |
|--|---------------|
| Board Meetings and Teleconferences: | \$ 5,300.00 |
| Travel for Exams: | \$ 910.00 |
| Out-of-State and Additional In-State Travel: | \$ 33,000.00 |
| Dues, Memberships, Resources, Training: | \$ 3,500.00 |
| Total Potential Third-Party Offsets: | - \$ 7,565.00 |
| Other: | \$ 0.00 |
| Total Requested: | \$ 35,145.00 |

**Alaska Board of Public Accountancy
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Legislative Recommendations - Proposed Legislation for FY 2024

No Recommendations

The Board has no recommendations for proposed legislation at this time.

Recommendations

The Board has the following recommendations for proposed legislation:

The board would like to seek legislation to stop those whose principal place of business is not Alaska from obtaining licensure. The board feels that allowing those that do not reside in Alaska or serve Alaska clients, in any way, is contradictory to the mandate to protect the public.

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Regulation Recommendations - Proposed Regulations for FY 2024

No Recommendations

The Board has no recommendations for proposed regulations at this time.

Recommendations

The Board has the following recommendations for proposed regulations:

The board continues to work on regulation updates for any sections impacted by HB44 and will also review for general cleanup. The board's intent is to have this project complete in FY24.

**Alaska Board of Public Accountancy
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Goals and Objectives

Part I

FY 2023's goals and objectives and how they were met:

1. Monitor legislation, evaluate and review statutory/regulatory changes related to:
 - a. Review of UAA through a coordinated effort with the AKCPA for recent changes and identify additional areas where Alaska statutes and regulations differ and evaluate impact of differences.
 - b. Review requirements for CPA firm permits.
 - c. Monitor NASBA discussion re: required years of experience.
 - d. Review and monitor potential changes to how we use the peer review reports in the future.

The board worked with both AICPA and the State Society on legislation (HB44) and is continuing work on the regulations (a and b). The board continued to monitor the Uniform Accountancy Act (UAA) in regard to years of experience for licensure (c). The board is reviewing the current peer review regulations and the current UAA language for peer review and will be making some updates to AK regulations (d).

2. Review and evaluate National Association of State Board of Accountancy (NASBA) services and committee activity.
 - a. Continue to monitor NASBA CPA Exam Services (CPAES).
 - b. Evaluate and analyze other services offered by NASBA.
 - c. Monitor NASBA committee activity.

The division/board will review/amend the contract as necessary before each renewal (a). The board gets periodic updates regarding services offered by NASBA (b) and has two board members sitting on NASBA committees (c).

3. Ensure Alaska CPA candidates have positive examination opportunities.
 - a. Monitor testing experiences by visiting sites and using the post-testing survey for all candidates testing at the Anchorage and Fairbanks sites. Monitor that the surveys are delivered timely.
 - b. Follow-up on concerns indicated in the surveys.
 - c. Keep the AKCPA and the public abreast of new developments.
 - d. Advocate for improved testing opportunities for Alaska CPA exam candidates whether in-person or virtually.

The board reviews exam surveys at their quarterly meetings and has started to resume conducting test site visits at both Alaska locations (Anchorage and Fairbanks) (a). The board continues to elevate issues to NASBA/CPAES as necessary (b). The State Society usually has a representative in attendance at the board meetings, so they are able to voice any concerns or updates that come up regarding testing at Alaska locations (c). The board continues to discuss the exam and any issues that come up and does advocate for exam candidates when necessary (d).

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Goals and Objectives (continued)

Part I

FY 2023's goals and objectives and how they were met:

4. Evaluate and address changes in the professional environment to continue to fulfill our mission to protect public interests.
- a. Review new rules proposed by NASBA and the AICPA, for impact on Alaska CPAs and make changes to Alaska statutes and regulations as needed.
 - b. Represent Alaska CPA concerns at regional, annual, and special meetings and support NASBA committee participation.
 - i. Promote attendance by staff and new board members at regional, special and annual meetings to provide understanding of current regulatory issues being dealt with at a national level and a state-by-state level.
 - ii. Promote attendance of continuing board members at regional and annual meetings to provide input and to obtain information at both national and state levels regarding matters impacting Alaska CPAs.

The board reviews proposed changes to the Uniform Accountancy Act (UAA) and updates Alaska statutes/regulations as appropriate (a). The board continues to request both staff and board members attend NASBA meetings/ conferences, but were not approved to participate at their desired level in FY23 (b). The board encourages those that are interested to sit on committees and reports are provided at board meetings (b).

5. Work with the division regarding:
- a. Future licensee fee structure; fees must cover monitoring expenses and operating costs while not being cost prohibitive to licensees.
 - b. Board and staff travel and participation at NASBA/AICPA meetings including:
 - i. Executive Administrator attendance at NASBA annual and regional meetings and the NASBA Executive Director conference.
 - ii. No less than three (3) board members will attend the NASBA regional conference or the annual NASBA meeting.
 - iii. One board member and/or the Executive Administrator will attend any special NASBA or AICPA meetings as they arise.
 - iv. One or two board members and the Executive Administrator will attend the Alaska Society of CPAs annual meeting.
 - v. Continue outreach to licensees by holding board meetings in various State locations.
 - c. Conduct CPE random audits and complete timely review and resolution of CPE audits.
 - i. Explore mandatory use of a CPE tracking software program.
 - ii. Complete a review of firm/licensee renewal forms and processes.

The board reviews all fee change proposals from the division and offers feedback (a). The board continues to outline travel requests in the annual report and to submit travel requests, but has been unable to meet the goals as outlined above due to ongoing travel restrictions (b). The executive administrator/board attempt to notify licensees of their selection for random CPE as soon as possible and the board always attempts to be timely with their review of CPE audits and may request a demo of their CPE tracking software from NASBA (c). The board reviews renewal forms prior to renewals being opened (d).

**Alaska Board of Public Accountancy
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Goals and Objectives (continued)

Part I

FY 2023's goals and objectives and how they were met:

6. Continue board oversight and public awareness of enforcement activities.
 - a. Interact with the investigative unit regarding consistency and monitoring of cases.
 - b. Continue participation with the NASBA Accountancy Licensee Database (ALD).
 - i. Work with Division on automatic reporting of license action.

The board investigator provides quarterly reports, and the board will ask for additional information when necessary and is working on an investigative matrix (a). The board has continued to participate with the ALD database (b).

**Alaska Board of Public Accountancy
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Goals and Objectives (continued)

Part II

FY 2024's goals and objectives, and proposed methods to achieve them.

Describe any strengths, weaknesses, opportunities, threats and required resources:

1. Ensure parity between statutes/regulations.
 - a. Publish updated regulations that conform with HB44.
 - b. Review of UAA through a coordinated effort with the AKCPA for recent changes and identify additional areas where Alaska statutes and regulations differ and evaluate impact of differences.
 - c. Continue to work with division to find ways to limit licensure to those legally eligible to work in the US.
2. Review and evaluate National Association of State Board of Accountancy (NASBA) services and committee activity.
 - a. Continue to monitor NASBA CPA Exam Services (CPAES).
 - b. Evaluate and analyze other services offered by NASBA.
 - c. Monitor NASBA committee activity.
3. Ensure Alaska CPA candidates have positive examination opportunities.
 - a. Monitor testing experiences by visiting sites and using the post-testing survey for all candidates testing at the Anchorage and Fairbanks sites. Monitor that the surveys are delivered timely.
 - b. Follow-up on concerns indicated in the surveys.
 - c. Keep the AKCPA and the public abreast of new developments.
 - d. Advocate for improved testing opportunities for Alaska CPA exam candidates whether in-person or virtually.
4. Evaluate and address changes in the professional environment to continue to fulfill our mission to protect public interests.
 - a. Review new rules proposed by NASBA and the AICPA, for impact on Alaska CPAs and make changes to Alaska statutes and regulations as needed.
 - b. Represent Alaska CPA concerns at regional, annual, and special meetings and support NASBA committee participation.
 - i. Promote attendance by staff and new board members at regional, special and annual meetings to provide understanding of current regulatory issues being dealt with at a national level and a state-by-state level.
 - ii. Promote attendance of continuing board members at regional and annual meetings to provide input and to obtain information at both national and state levels regarding matters impacting Alaska CPAs.
5. Work with the Division regarding:
 - a. Future licensee fee structure; fees must cover monitoring expenses and operating costs while not being cost prohibitive to licensees.
 - b. Board and staff travel and participation at NASBA/AICPA meetings including:
 - i. Executive Administrator attendance at NASBA annual and regional meetings and the NASBA Executive Director conference.
 - ii. No less than three (3) Board members will attend the NASBA regional conference or the annual NASBA meeting.

**Alaska Board of Public Accountancy
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Goals and Objectives (continued)

Part II

FY 2024's goals and objectives, and proposed methods to achieve them.

Describe any strengths, weaknesses, opportunities, threats and required resources:

- iii. One Board member and/or the Executive Administrator will attend any special NASBA or AICPA meetings as they arise.
 - iv. One or two Board members and the Executive Administrator will attend the Alaska Society of CPAs annual meeting.
 - v. Continue outreach to licensees by holding Board meetings in various State locations.
 - c. Conduct CPE random audits and complete timely review and resolution of CPE audits.
 - d. Complete a review of firm/licensee renewal forms and processes.
6. Continue board oversight and public awareness of enforcement activities.
- a. Interact with the investigative unit regarding consistency and monitoring of cases.
 - b. Continue participation with the NASBA Accountancy Licensee Database (ALD).
 - i. Work with division on automatic reporting of license action.
 - c. Finalize disciplinary matrix for board reference of common infractions.

Alaska Board of Public Accountancy
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Sunset Audit Recommendations

Date of Last Legislative Audit: 4/8/2020

Board Sunset Date: 6/30/2029

Audit Recommendation:

DCBPL's Chief Investigator should ensure investigations are completed timely.

Action Taken:

An additional senior investigator has been hired; this should bring the section closer to the State of Alaska average of four personnel assigned to one supervisor. Standard Operating Procedure (SOP) #4 has been updated to reflect established target windows for supervisor/chief review.

Next Steps:

Continue to monitor case completion timeliness.

Complete : **No** **Yes** **If yes, date completed:** Ongoing