

**STATE OF ALASKA
DEPARTMENT OF COMMERCE, COMMUNITY AND
ECONOMIC DEVELOPMENT
DIVISION OF CORPORATIONS, BUSINESS AND PROFESSIONAL LICENSING
BOARD OF PUBLIC ACCOUNTANCY**

**MINUTES OF MEETING
August 28-29, 2008**

By authority of AS 08.01.070(2), and in compliance with the provisions of AS 44.62, Article 6, a scheduled meeting of the Board of Public Accountancy was held at the Department of Transportation, Right of Way Conference Room, 2720 Picket Place, Fairbanks, Alaska.

Thursday August 28, 2008

Call to Order/Roll Call

Max Mertz, Chair, called the meeting to order at 9:03 a.m.

Those present, constituting a quorum of the Board:

Max Mertz, CPA, Chair – Juneau
Carla Bassler, CPA, Secretary/Treasurer – Anchorage
Bruce Gabrys, CPA – Anchorage
Elaine Williamson, CPA – Fairbanks
Rebecca Jensen, Public Member – Pedro Bay

In attendance from the Department of Commerce, Community and Economic Development, Division of Corporations, Business and Professional Licensing, was:

Veida Forrest, Licensing Examiner – Juneau

In attendance from the Department of Commerce, Community and Economic Development, Division of Corporations, Business and Professional Licensing, via teleconference was:

Rick Younkings, Chief Investigator – Anchorage

In attendance from the public was:

Melody Schneider, representing the Alaska Society of CPAs (ASCPA)
Bernadette Koppy – representing the Alaska Society of Independent Accountants (ASIA)

In attendance from the public via teleconference was:

Ken Bishop, Senior Vice President of NASBA, representing the National Association of State Boards of Accountancy (NASBA)
Cathy Landau-Painter, a principal of KPMG, representing the Accountants Coalition
Virgil Web, Assistant General Council, Representing the American Institute of Certified Public Accountants (AICPA)
Doug Cox, partner, and John Cook, representing the law firm Gibson Dunn

Agenda Item 1 – Review/Amend Agenda

Mr. Mertz stated that representatives from NASBA, Gibson Dunn, KPMG, and the AICPA would be joining the Board via teleconference during Agenda Item 10 – Mobility, and that the teleconference would take place at 1:45 pm on August 28, 2008.

Ms. Forrest informed the Board that Mr. Mark Davis, Director of the Division of Corporations, Business, and Professional Licensing would be attending the Board meeting on the morning of August 29, 2008 and will give the Board its expenditure report at that time.

Upon a motion by Gabrys, seconded by Bassler, and approved unanimously, it was:

RESOLVED to approve the August 28-29, 2008 meeting agenda as amended.

Agenda Item 2 - Review Meeting Minutes

The Board reviewed the January 10-11, 2008 meeting minutes.

Upon a motion by Bassler, seconded by Gabrys, and approved unanimously, it was:

RESOLVED to adopt the January 10-11, 2008 meeting minutes as presented.

The Board reviewed the April 24-25, 2008 meeting minutes. Several grammatical errors were fixed. Ms. Bassler noted that the minutes reflect that Mr. Mertz arrived at the meeting at two different times. Mr. Mertz clarified that he arrived at the meeting at 12:30 pm on April 24, 2008.

Upon a motion by Jensen, seconded by Bassler, and approved unanimously, it was:

RESOLVED to adopt the April 24-25, 2008 meeting minutes as amended.

Agenda Item 8 – NASBA Meeting Updates

Ms. Forrest thanked the Board for sending her to the NASBA Executive Directors Conference held in March 2008. Ms. Forrest reported to the Board what she learned at the Conference. Ms. Forrest stated that she was impressed with the CPE Tracking Tool that was introduced to the member Boards. Ms. Forrest noted that this tool is free to the Boards, but licensees must pay to use this tool. Ms. Forrest stated that mobility was a large part of the discussion at the conference and on the executive directors side the concerns are investigative problems and the loss of income to the Board. Ms. Forrest stated that most states are moving towards becoming mobility states. Ms. Forrest also noted there is a movement to internationalize the CPA Exam. Ms. Forrest stated that she knows of three CPA Exam Candidates from Alaska who are overseas due to military deployment who have asked her if it is possible to take the Exam overseas on a military base. Ms. Forrest stated that she posed this question during a panel discussion but did not get a straight answer.

Ms. Bassler reported on the May Conference on the CPA Exam. Ms. Bassler stated that the conference was held as a forum for the States. Several questions asked by the State Boards were, "What will happen if there is a world wide power outage," "Should there be a back up paper exam," "Should the exam be offered internationally?" Ms. Bassler stated there was discussion on ownership of the exam. Ms. Bassler noted that the cost of the CPA exam is increasing and a large portion of that cost comes from increased costs at Prometric. Ms. Bassler noted that some States felt that the

cost of the exam is acting like a barrier to the profession as many young people coming out of school may not be able to afford to take the exam. Ms. Bassler reported to the Board that Alaska will always have a test site and that Prometric is proud to be able to offer the exam in Fairbanks and Anchorage. Ms. Bassler noted that Juneau will probably never get a test site as there are too few exam candidates from southeast Alaska.

Ms. Bassler stated that many of the Boards that attended the May conference were able to convene and take positions on the questions posed at that conference and then present those positions at the NASBA Regional meeting. Ms. Bassler noted that the Alaska Board was unable to do this and she therefore feels as though the Alaska Board is behind the curve in national discussions.

Ms. Bassler informed the Board that at the NASBA Regional Meeting discussed mobility, investigations, and internationalization of the CPA Exam. Ms. Bassler noted that NASBA is attempting to set up an investigations unit to assist State Boards through the investigative process. Ms. Bassler informed the Board that there is a movement among some states to allow exam candidates to sit for the exam with fewer than 150 semester hours. Mr. Mertz stated that Alaskan candidates can sit for the exam simply by holding a bachelor's degree. Ms. Bassler stated that some states require 150 semester hours to sit for the exam.

Ms. Jensen, who also attended the NASBA Regional Meeting, gave her report to the Board. Ms. Jensen informed the Board that the Treasury Department created a commission on auditing standards. Ms. Jensen noted that the Treasury Department backs NASBA's attempt to have all States become mobility States. Ms. Jensen noted that one of the arguments to keep the 150 hour requirement is that it is not in the public's best interest to have an exam candidate be studying and doing CPA work concurrently. Ms. Jensen commended Ms. Bassler for putting forth Alaska's issues at the meeting. Ms. Jensen noted that Ms. Forrest is the NASBA appointed Communications Officer, but that NASBA would like one of the Board members to be in this position.

Agenda Item – Public Comment

Mr. Mertz welcomed Ms. Melody Schneider of the Alaska Society of CPA's and Ms. Bernadette Kopy of the Alaska Society of Independent Accountants. Ms. Kopy stated that she was attending the meeting to observe. Ms. Schneider reported the Board discussions that had occurred within the Alaska Society of CPA's.

Ms. Schneider noted that in part of the presentation that Mr. Bishop had given to the Alaska Society of CPA's it appeared that licensure by reciprocity would be affected; although Mr. Bishop had indicated that reciprocity to Alaska would not be affected. Ms. Schneider noted that at the present time, the Alaska Society of CPA's could not back a change in statutes that affected reciprocity and substantial equivalency.

Ms. Schneider also thanked Ms. Forrest for her help when dealing with Mr. Jason Giaimo's correspondence with national publications. Ms. Schneider explained to the Board what the Alaska Society had gone through in the past several months regarding Mr. Giaimo. Ms. Schneider stated that she had received a letter from the CPA Journal stating that the publication would not be publishing Mr. Giaimo's letter to the editor. Ms. Schneider noted that similar articles have already been written and published by Mr. Giaimo claiming that the Alaska Board of Public Accountancy

agrees with his position on fingerprinting. Ms. Schneider also noted that Mr. Giaimo maintains a website that includes the articles he has written.

Agenda Item 9 – BIMS Discussion

Mr. Mertz thanked Mr. Gabrys for writing to Mr. Ken Bishop of NASBA asking about BIMS. Mr. Gabrys noted that he did not receive specific answers to his questions but received what appeared to be a generic response regarding BIMS.

Mr. Mertz noted that Mr. Bishop had attended the spring Alaska Society of CPA's meeting and spoke at length regarding the security of the exam. Mr. Mertz stated that Mr. Bishop's presentation had included discussion on the risks to the exam, what BIMS is, and how it is implemented. Ms. Schneider noted that many Society members had felt that the issue was much clearer after Mr. Bishop's presentation.

Mr. Mertz stated that some of the risks include the use of question lifters, people who can memorize up to four questions and then remove them verbatim from the exam. Ms. Schneider added that the purpose of question lifters is not to take the exam but to sell the questions. Ms. Schneider noted that the honesty issue is currently a big problem at the college level. Ms. Schneider noted that more than one teacher had informed her that students will sell their testing skills to other students. Ms. Schneider stated that the problem of fake ID's is part of the reason why BIMS was implemented. Ms. Schneider reported that after speaking with Craig Mills of the AICPA that another reason that BIMS was implemented was to decrease the reprocessing time of examinees after a break.

Mr. Mertz stated that BIMS is able to identify question lifters as it does not matter if the person has a fake ID. Mr. Mertz noted that there are many recognized question lifters who will not be able to get in to sit for the exam. Mr. Mertz also noted that there are only four points taken off of a finger which is not enough points to recreate a fake fingerprint. Mr. Mertz stated that according to NASBA and the people contracted to implement BIMS the points taken and saved to the database are only able to match a finger that is currently being imaged. Ms. Forrest noted that it takes between 12 and 16 points to recreate an accurate fingerprint.

Ms. Williamson noted that it is hard to visualize hundreds of people taking the exam, instead of the one person that a Board member might see at the Prometric locations in Alaska. Ms. Williamson stated that BIMS appears to make the exam more manageable for proctors.

Mr. Gabrys noted that BIMS appears to prevent a professional test taker from taking the CPA Exam for multiple people, but it still only guarantees that the same person showed up for all four parts of the exam, it does not verify that the person is who they say they are. Mr. Mertz agreed that BIMS does not address all of the possible risks but it does address many of the risk issues. Mr. Mertz reported that Mr. Bishop had spoken about the security measures that have been put in place to protect this data once it has been collected.

Mr. Mertz reviewed the draft article provided to the Board by the CPA Journal and noted that Mr. Giaimo quoted the Board. Mr. Mertz reviewed the April minutes and stated that at no time during the meeting did the Board come to the conclusion that fingerprinting was unnecessary. Mr. Mertz stated that it was his recollection that the Board agreed to look further into the issue of fingerprinting and

bring additional information back to the next meeting. The Board agreed that this was the case. The Board expressed its disappointment in being quoted for something that was not said.

Ms. Bassler stated that after reviewing the additional information regarding BIMS and the security of the exam, she supports NASBA and AICPA's attempts at making the exam more secure. Mr. Gabrys recognized the amount of research that has gone into this discussion and stated that he is now comfortable with taking a position on BIMS. Mr. Gabrys suggested that the Board write a resolution stating its position. Mr. Mertz agreed that this is a good idea. Ms. Jensen noted that prior to this meeting she was inclined to work with NASBA to stop BIMS, however, after she received additional information and participated in the current discussion she is much more comfortable with BIMS and the new security measures in place to protect the Uniform CPA Exam. Ms. Williamson stated that she agreed with Ms. Jensen. Ms. Williamson noted that she feels much more comfortable in taking a position of support of NASBA after reviewing all the new information.

Ms. Williamson noted that she was initially unaware of the implementation of BIMS and felt that the Alaska Board had been under-informed of this change. Ms. Bassler replied that it is the fault of the Board for not attending the previous Conference on the Exams. Ms. Williamson stated that the lack of attendance at national meetings has put the Board in the current situation where it was unaware of a new CBT policy that is causing a problem for an Alaskan candidate. Mr. Mertz stated that Ms. Williamson should make this problem known to Mr. Mark Davis who will attend the second day of the Board meeting.

The Board discussed potential resolutions regarding the security of the Uniform CPA Examination.

Break 10:22 am, off record. On record 10:32 am.

Agenda Item – Investigative Report

Mr. Rick Younkings, Chief Investigator, joined the meeting via teleconference at 10:32. Mr. Younkings informed the Board that it has a new investigator, Dawn Bundick, who will meet with the Board at its next meeting. Mr. Younkings stated that Ms. Bundick was transferred to the Division from the Division of Banking and Securities and has some knowledge of the CPA profession. Mr. Mertz noted concern of the lack of continuity in the investigations. Mr. Younkings replied that he is the back up investigator for the Board and that should better the continuity.

Mr. Younkings informed the Board that it has eight open investigations and one open complaint.

Open Investigations

600-02-002	Falsified Application	Litigation Pending
600-02-005	Negligence	Litigation Pending
650-02-001	License Application Problem	Litigation Pending
600-08-001	Violation of Licensing Regulations	Litigation Pending

Investigation 600-02-002, 600-02-005, 650-02-001, and 600-08-001 are related. Mr. Younkings stated that he spoke with the AG's Office on 8-6-08 and they are working with the licensee's attorney in hopes to resolve these cases without having to go to a hearing.

600-06-005	Fraud	Criminal Indictment
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The licensee in case 600-06-005 has been indicted on three counts of forgery and one count of theft in the 1st degree. All charges are felonies

600-07-003 Unlicensed Practice Under Investigation
A Colorado based company performed an audit for Metlakatla Housing Authority. The company is not licensed in Alaska and the Colorado Board has been advised of the situation. The investigator is attempting to interview the company's CEO.

603-08-001 License Denial Hearing Pending
601-08-003 Unlicensed Practice Under Investigation
Case 601-08-002 is related to another case that is before the Board in the form of a Decision and Order from Administrative Law Judge Rebecca Pauli. This case was pending when the hearing was held on the related case.

Closed Investigations

601-07-001 Unlicensed Practice No Action, No Violation
This case was closed after several visits to Soldotna to see if a business was open. Visits took place on 9/11/07, 10/16/07 and 5/7/08. Several phone calls were made but the investigator was unable to locate anyone working at this location. No evidence of unlicensed practice.

601-07-002 Unlicensed Practice License Action/License Denial
On May 28, 2008 a hearing was held in the matter of Eileen Zaiser vs Alaska Board of Public Accountancy. The Administrative Law Judge found that the Respondents continued to use the CPA designation and her actions after receipt of the Cease and Desist Order were cause for the denial of Ms. Zaiser's license.

Mr. Mertz asked if Ms. Zaiser would be able to reapply for licensure at any future date. Mr. Younkins stated that Ms. Zaiser would be able to reapply one year after she has been denied a license by the Board. Mr. Younkins also stated that information in her previous files could be used when reviewing a future application.

655-08-001 License Denial No Hearing Requested
The Alaska Board of Public Accountancy voted to deny licensure to Robert Pangia at the April 24-25, 2008 meeting. Applicant did not request a hearing.

Mr. Younkins stated that he had received a questionnaire email from Ms. Forrest from the IRS Office of Professional Responsibility regarding the sharing of information. Mr. Younkins informed the Board that the Office of Professional Responsibility is looking to partner with State regulatory agencies in order to obtain and provide information on licensees. Mr. Younkins stated that he would complete the questionnaire and get more information to the Board to review at the next meeting. The Board agreed to this action.

Mr. Younkins informed the Board that he had received a report of a class action suit regarding KPMG and asked the Board how it would like the investigators to proceed. The Board replied that the investigator should determine if any of the Alaska public was harmed due to the actions of KPMG and if any Alaskan CPA's were involved. Mr. Younkins asked the Board how to proceed if there are Alaskans involved. Mr. Younkins stated that he could provide the Board with more information prior to the Board making a determination on how to proceed. Mr. Mertz stated that KPMG is regulated by the PCAOB and that the PCAOB has not taken any action against KPMG as of yet. Mr. Mertz noted

that in the past the Board looked to the actions of the PCAOB before taking any action. Mr. Younkens stated that he would look into what other States are doing with these class action suits and if it is within the statutory authority of Alaska to join these other States. Mr. Mertz suggested that Mr. Younkens contact the Washington and California Boards of Accountancy.

The Board discussed the actions of Mr. Giaimo with Mr. Younkens. Mr. Mertz explained that Mr. Giaimo misrepresented the Board through various publications. Mr. Younkens stated that he could not issue a Cease and Desist Order as Mr. Giaimo is not working as a CPA in Alaska. Mr. Younkens stated that he could write a letter to Mr. Giaimo stating that he has published false information and request that he remove that information from any publications or websites he may be in contact with. Mr. Younkens stated that he could either draft a letter under his name as Chief Investigator, or he could write a letter for the Board to sign. Ms. Williamson and Ms. Bassler stated that they like the idea of a letter being sent from the Chief Investigator.

Ms. Jensen asked if it would be possible to include the resolution that the Board decides on. Mr. Younkens replied that he could. Mr. Gabrys asked how effective a letter from the Investigative Unit would be in correspondence to Mr. Giaimo. Mr. Younkens replied that the Investigative Unit represents the Board and acts upon direction of the Board. Mr. Younkens stated that in this case a letter from the Investigative Unit would carry the weight of the Board as the Board direct a letter be sent. Mr. Younkens informed the Board that if Mr. Giaimo questioned the Investigative Units authority, he would be happy clarify the Investigative Units responsibilities to Mr. Giaimo. Ms. Forrest asked if that letter would be public information, Mr. Younkens replied that it would be. The Board asked Mr. Younkens if he could carbon copy that letter to the AICPA, NASBA, and the Alaska Society of CPA's. Mr. Younkens replied that he would.

Agenda Item 9 – BIMS Discussion

Mr. Mertz asked the Board for input on a resolution regarding BIMS and the security of the exam. The Board noted that it is aware of NASBA, AICPA, and Prometric's work to improve the security of computer based testing (CBT). The Board noted that NASBA is responsible for administering the CBT and implementing the security measures. The Board noted that it has observed the BIMS procedures during the previous meeting at the Anchorage Prometric test site. The Board noted that it has extensively researched the new security measure, the implementation of the security measure, and the reasons for its implementation.

Upon a motion by Bassler, seconded by Williamson, and approved unanimously, it was:

RESOLVED that the Alaska Board of Public Accountancy supports NASBA, the AICPA, and Prometric's security policies for the Uniform CPA Examination CBT.

Agenda Item 5 – Hearing Review

The Board reviewed the Notice of Proposed Decision in Investigative case no. 0601-07-002. The Board discussed whether or not it agreed with the opinion given by the administrative law judge.

Upon a motion by Gabrys, seconded by Jensen, and approved unanimously, it was:

RESOLVED to adopt the decision presented to the Board as final under the authority of AS 44.64.060(e)(1).

Agenda Item 6 – Administrative and Other

Ethics Reporting

There were no reports of ethics violations. Ms. Forrest asked the Board if it is interested in setting up an ethics training session when the two empty positions are filled. Mr. Mertz agreed that ethics training is a good idea.

Wall Certificates

Wall certificates were signed for the following licensees:

Gulanor Atobek, Khaldoun Bata, Ekatarina Baranova, Dongyu Cai, Elena Kissleva, Diana Ksendzenko, Andrey Mankov, Galina Serebnyakova, Joerg Witting, Kristi Allenbaugh, Dimitri Shein, Jason Michael Bell, Scott Dahlstrom, Stefani Dalrymple, James Doughty, Chad Estes, Sarah Huebschen, Michelle Hutchison, Samuel Kolipano, Vishal Shah, Jill Woster, Gregory Thomas, and Dena Ramey.

CPAES Update

Ms. Forrest stated that there have been no problems with CPAES during the last quarter.

Signatures

The Board signed travel authorization forms for the Fairbanks Board meeting. Ms. Forrest informed Mr. Mertz that she would send him the January and April 2008 minutes upon her return to Juneau.

Set Meeting Dates

Several Board members noted that they have conflicts with the tentatively scheduled November 17-18, 2008 meeting. The Board agreed to change the meeting date to December 4-5, 2008 and the following meeting for February 9-10, 2009.

Agenda Item 7 – Correspondence

The Board reviewed the following correspondence items:

Richard Lobdell's CE Request

The Board reviewed Mr. Lobdell's request to use a California-specific ethics course in lieu of the Alaska ethics continuing education course. The Board determined that the California course did not meet the requirements of 12 AAC 04.300(c). The board determined that Mr. Lobdell would have to submit proof of taking an Alaska-specific ethics course that meets the requirements of 12 AAC 04.300(c) prior to the Division renewing his license.

James Anderson Quality Review Request

The Board reviewed Mr. Anderson's request to be exempted from the Quality Review reporting requirements of 12 AAC 04.600. Ms. Forrest stated that in a phone conversation between herself, her supervisor Cori Hondolero, and Mr. Anderson, Mr. Anderson stated that he had done audits through December 2007. The Board asked Ms. Forrest to determine when Mr. Anderson's last engagement letter was signed and bring the matter back to the Board when this information is received.

Canadian Chartered Accountants equivalency to a CPA for supervisory purposes

The Board reviewed Ms. Linqiang Ma's question on whether or not her public accounting experience under a Canadian Chartered Accountant would be qualifying experience for licensure. Mr. Mertz stated that he believed there is a Board policy that the Board considers Canadian Chartered Accountants as equivalent to US Certified Public Accountants. Mr. Mertz recalled that Ms. Morse, a previous Board member had done a significant amount of research and at a previous meeting the board determined that it would write a policy that equated a Canadian CA to a US CPA.

Jason Giaimo's Requests

The Board reviewed Mr. Giaimo's request to take the CMA Exam in lieu of the two remaining sections of the CPA Exam that he has not completed. Mr. Giaimo explained that he is opposed to being fingerprinted, a new requirement that has been initiated by Prometric, AICPA, and NASBA for exam candidates wishing to enter exam facilities. The Board determined that AS 08.04.130 requires applicant for licensure as a CPA in Alaska must take the Uniform Public Accountant Examination of the American Institute of Certified Public Accountants and could not grant Mr. Giaimo's request to substitute the exam.

The Board also reviewed Mr. Giaimo's request to grant him an extension of the expiration dates of the two sections of the exam he had completed. Mr. Giaimo explained that he did not feel that he should be fingerprinted in order to take the CPA Exam and could not finish the remaining two sections within the 18 month time frame given to candidates to complete the exam. Mr. Giaimo asked that the Board consider his request under 12 AAC 04.200(i). The Board determined that unwillingness on the part of an exam candidate to meet the requirements to take the exam does not fall into a category of 'circumstances beyond the applicant's control'. The Board did not grant Mr. Giaimo's request.

Lunch Break 12:15 pm, off record. Back on Record 1:47 pm.

Agenda Item 10 – Mobility

The Board was joined telephonically by Ken Bishop of NASBA, Cathy Landau-Painter of the Accountants Coalition, Virgil Webb of the AICPA, and Doug Cox and John Cook of the law firm Gibson Dunn. Mr. Webb, Mr. Cox, and Mr. Cook all noted that they are not licensed to practice law in the State of Alaska but are willing to offer assistance and clarification on the bill under review by the Board.

The Board reviewed a draft mobility bill provided to the Board from NASBA, the Accountants Coalition, and Gibson Dunn. The Board asked to be walked through the potential changes. Mr. Cox stated that Gibson Dunn had reviewed the current Alaska Statutes and made preliminary suggested changes that would make the statute compliant with the Uniform Accountancy Act. Mr. Cox stated that Gibson Dunn had consulted with Mr. Webb when making the suggested changes.

Mr. Cox stated that the Board may want to concentrate on a few specific issues, the first being the state licensure system, which requires more experience than the UAA requirements. Mr. Cox noted that in the UAA reciprocal licensure allows people to obtain a license with only one year of experience. Mr. Cox stated that the other issue is how the UAA handles out of state firms in comparison to how the Board handles out of state firms. Mr. Cox explained that the UAA has a three tier system that is based on the services provided. Mr. Cox noted that the Alaska Out-of-State Permit

does not have a corresponding feature in UAA. Mr. Cox stated that when writing the proposed language they tried to fit the UAA system into the Out-of-State Permit legislation. Mr. Cox also noted that there were many small changes made to make the Alaska statutes more compatible with UAA to allow for the greatest degree of mobility.

Mr. Bishop noted that if the Alaska Board chose not to include the sections on reciprocity it would not prevent Alaska from becoming a mobility state. Mr. Mertz clarified that the Board could maintain the two years of required experience for licensure by examination and still meet the mobility provisions of UAA. Mr. Cox replied that is correct, but that a change to reciprocity would help move Alaska closer to the UAA provisions. Mr. Mertz noted that a change to reciprocity requirements may prevent the mobility bill from moving as there is a lot of support within the state for the current reciprocity statutes and regulations. Mr. Bishop stated that for reciprocity, the UAA standard is that people are required to do attest work in order to be licensed. Mr. Bishop noted that a common question from other states is why is it ok for a licensee to come in from another state and obtain a reciprocal license with fewer years of experience. Mr. Bishop stated that although a person may have fewer years of experience, if all licensees are required to know the same information, there is not a real disparity among reciprocal applicants and UAA mobility reciprocal applicants.

The Board reviewed the change to the substantial equivalency statute. Mr. Cox explained that the substantial equivalency statute was modified to be more compliant with UAA. Mr. Cox stated that these changes were made in order for people to easily understand that Alaska is a substantial equivalent and mobility state. Ms. Schneider noted that the State Department of Law may not approve of these changes as the statute is referencing a document, and would require that document to be a specific version and would not allow for a continually changing document to be referenced. Mr. Mertz clarified that in the recent changes to the statutes and regulations many of the general references requested by the Board were tightened so that the references referenced a specific volume or edition of a document. The Board stated that it would rather see specific requirements instead of references to an ever changing document such as the UAA in order for the bill to be more receptive to lawmakers. Mr. Bishop said that many other states have done this and it would be possible to rewrite this section to meet the Board's needs. Ms. Landau-Painter noted that many states had written statutes that document the requirements to be substantial equivalent which lays out the requirements for education, examinations, and experience.

Ms. Schneider stated that in previous meetings with the ASCPA, many of the members did not believe that there would need to be changes to the current substantial equivalency statutes in order to instate mobility. Ms. Schneider noted that making changes to the substantial equivalency statutes may be an entirely different issue to members of the ASCPA. Ms. Schneider noted her concern that members who do not agree on the changes to substantial equivalency could potentially stall the entire mobility bill. Ms. Schneider noted that making changes to substantial equivalency and reciprocity statutes could cause a very vocal part of the ASCPA's membership to oppose the bill. Mr. Mertz agreed that the bill being presented was more pervasive than he was expecting. Mr. Mertz stated that the suggested change to reciprocity would add a second way for people become licensed by reciprocity and he noted that he did not yet feel comfortable with that change.

Mr. Mertz asked why attest function was added as a definition to the statutes. Mr. Cox noted that 'attest functions' is heavily cross referenced throughout the statutes and regulations that centralizing the definition in the statute makes it more accessible. Mr. Mertz noted that the Department of Law had specifically taken the definition of 'attest functions' out of the definitions and into its own section when the Board was writing the regulations. Mr. Cox and Mr. Bishop stated that most states have

'attest functions' defined in statutes and not regulations. Mr. Mertz asked why this change had been included into the mobility bill. Mr. Cox replied that including the definition in statute helped clarify the requirements that firms must be able to meet in order to be substantially equivalent and mobile.

The Board discussed changes made to 08.04.420. Mr. Cox stated that the purpose of this section was to make Alaska a mobility State. Mr. Cox commented that changes to the first part of the section indicated how individuals would be mobile, changes to the middle section of the statute provided for firms, and an addition to the statute included the ability to be disciplined in Alaska. Mr. Cox noted that mobile individuals who wish to practice in Alaska must do so through a registered firm. Mr. Bishop noted that many states have taken issue with the NASBA Qualification Appraisal Services, a service that will qualify that a person from a non-mobility state as being substantially equivalent. Mr. Bishop explained that if the Board chose not to include this language that it would prevent a person from a non-mobility state from entering Alaska under the no-notification, no-fee rules. Mr. Bishop noted that there is language that allows the State to use the NASBA Qualification Appraisal Service instead of mandating the use of this service.

Mr. Mertz asked about the reasoning behind requiring other States to become substantially equivalent by 2012. Mr. Bishop replied that 2012 was chosen to allow all States a reasonable amount of time to become substantially equivalent. Mr. Bishop noted that six states have already adopted the 2012 date but the majority of States have not yet adopted the 2012 language. Mr. Webb stated that the 2012 date allows for States to grandfather in licensees who may not meet the 150 semester credit hour educational license to still be substantially equivalent and mobile. Mr. Mertz asked why States would leave out the 2012 date. Mr. Bishop replied that some States felt that by including the 2012 date, it would reward states who do not become substantially equivalent by that date and that it would allow people who came from non-substantial equivalent states to always enter another state under mobility. Mr. Gabrys asked why the updated language used the word 'may' instead of 'shall'. Mr. Webb replied that the use of 'may' allows a Board to sunset the language.

The Board discussed potential changes to the Out-of-State Permit and majority ownership. Mr. Bishop noted that the current Board statute regarding out of state permitting is not as stringent as the UAA, but that in-state practice privileges are more stringent than UAA. Mr. Cox noted that requiring one hundred percent ownership of CPA firms would be a hurdle to mobility. Mr. Bishop asked if Alaska would consider relaxing that requirement to majority ownership. Mr. Bishop noted that most States have moved to majority ownership. Ms. Landau-Painter noted that there only five States that have one hundred percent ownership requirements for firms, Alaska being among them. Mr. Mertz stated that this might be a completely different project as he was not expecting it to come up with mobility. Ms. Schneider responded that she was unsure of how the ASCPA membership would respond to this type of change. Mr. Bishop asked the Board and the ASCPA to think about why it is requiring a higher standard for Alaska firms than out-of-state firms in terms of firm ownership. With the current statutes there is a disparity between the requirements for in-State firms opposed to out-of-State firms. Mr. Mertz suggested that the Board separate this section out of the mobility bill in case there are many opponents to the firm ownership section. Ms. Landau-Painter stated that there is literature out there that she could provide that shows how and why it is advantageous for States to implement the majority ownership laws. Mr. Gabrys clarified that majority ownership is determined by percentage of company owned. Mr. Bishop and Mr. Webb stated that is the case. Mr. Gabrys agreed with Mr. Mertz suggestion to separated firm ownership out of the mobility bill in case there are opponents to this change.

Ms. Schneider noted that 'compilation' had been added as a definition to the statutes. Ms. Schneider reminded the Board that the Alaska Society of Independent Accountants has been very vocal to statutory and regulatory changes that would limit an independent accountant's ability to do compilations. Ms. Schneider asked if including this language would affect the range of work an independent accountant is able to do. Mr. Cox stated that in his opinion moving the definition of compilation from its current location would not change the intent of the current statute.

Ms. Landau-Painter asked the Board if it would like to see completely new draft bills that include the changes discussed at this meeting. Mr. Mertz replied that would be good.

The Board discussed the timeline for this project. The Board determined that if it received the updated draft from Gibson Dunn at the December meeting, there would not be sufficient time to present it to the ASCPA and then have it submitted to the legislature on time for the upcoming session. The Board decided to hold a teleconference to discuss the revised draft bill at a teleconference before the December meeting. The Board decided to hold a teleconference to discuss this bill on September 17, 2007 at 1:30 pm Alaska time. The Board determined that this would be a full meeting of the Board and that all members should be in attendance.

Ms. Landau-Painter, Mr. Bishop, Mr. Webb, Mr. Cox, and Mr. Cook left the meeting at 3:30 pm.

Agenda Item 7 - Correspondence

Missouri Supreme Court Ruling

Ms. Forrest noted that she only put in this piece of correspondence because of the wording 'shall' versus 'may'. Ms. Forrest noted that Alaska statute states that the Board 'shall' issue a license to a qualified individual for initial licensure, and 'may' issue a license to a qualified individual who applies by reciprocity. Ms. Forrest also stated that in statute 'shall' means 'must' and 'may' means optional. Ms. Forrest also noted that 'shall' is standard language in licensing statutes.

08Q2 State Board Summary Report – CPA Exam

The Board discussed the State Board Summary Report as provided by NASBA.

08Q1 Candidate Care Report

The Board discussed the 08Q1 Candidate Care Report as provided by NASBA.

Agenda Item 12 – NASBA Services

The Board discussed the services provided by NASBA. Mr. Mertz asked Ms. Forrest how much time she spends on license applications. Ms. Forrest replied that she spends about one day a week working on applications for the Board of Public Accountancy. Ms. Forrest stated that she does not feel like most of her time is spent working on license applications. Ms. Forrest stated that of the services that NASBA offers, she would be most inclined to want to use the License Renewal service and the CPE Tracking Tool. Ms. Forrest stated that her concern about using the Licensure Services is that the Board would lose control over who is becoming licensed. Ms. Forrest noted that in some of the past applications that were denied, it was only the Board that could make that determination, and that the Licensing Services should not be given that authority. Mr. Mertz asked if Ms. Forrest felt that the review of licenses would be more consistent. Ms. Forrest stated that she believed that would

be the case because it would be professional license application reviewers reviewing the licenses, and that changes in Board member views would not interfere with the licensing process.

Ms. Forrest stated that if the Board is to follow through with the Licensing Service it is her suggestion that the Board review all of the application that the Service reviewed to see if it agrees with the Services decision. Mr. Mertz stated that he agrees that this would be a prudent approach.

Mr. Mertz asked about the flow of information within Licensing Services. Mr. Mertz noted concern that the Board would not received additional information if there is a discrepancy in an application. Mr. Mertz asked Ms. Forrest if she would research the costs of these services, how many other states are using this type of service, and to see how the Board would be notified in the case of a discrepancy or question.

Mr. Mertz asked what Ms. Forrest thought about the Licensing Renewal Services. Ms. Forrest stated that she liked the idea of this service the best as license renewals are incredibly time consuming. Ms. Forrest stated that if the Board used this service in conjunction with the continuing education audit services, it would free up a substantial amount of the licensing examiners time, and allow her to concentrate more on the Board.

Ms. Forrest asked the Board if would like to use the wall certificate programs. Mr. Mertz stated that he likes the Alaska issued wall certificates better. Ms. Forrest stated that CPAES offers a certificate to examinees that pass the exam indicating that the examinee has passed all four sections. Mr. Mertz asked if the Board currently issues a congratulatory letter. Ms. Forrest replied that it does not. Ms. Forrest stated that she was instructed not to provide a congratulatory letter as it may confuse an employer or the public into thinking that the person holds a license to practice. Mr. Gabrys agreed that providing a person with a certificate of completion may lead the public to believe that that person is a CPA. Ms. Forrest informed the Board that the current practice for someone who wants verification that they completed the exam is to submit an exam score verification request. These verification requests do not state that the person has completed the exam; it only provides the scores that they have achieved and specifically states that the person does not hold a license or certificate to practice.

Agenda Item 15 – Continuing Education

The following licensees continuing education audit documents were reviewed by the Board:

#	Licensee	#	Licensee
336	Ted Leonard	1522	Kristy West
452	David Owen	1698	Gregory French
684	Catherine Smith	1844	Margie Karl
736	N. Fejes	1900	Kevin Buckland
1151	Parker Nation	1909	Richard Olt
1204	Kim Garner	1940	Daniel Mitchell
1213	James Worthington	2093	Gerald Fujimoto
1470	Myron Dosch	2170	Tara Wolfington
1516	Jane Walker		

The Board reviewed the additional information provided by the employees of KPMG N. Fejes, Gregory French, and Daniel Mitchell. The Board determined that it would not verify that the documents provided are original documents. The Board stated that it would like to see a signature from the continuing education verification officer at KPMG verifying that the information provided to the Board by these licensees are correct and original documentation.

Upon a motion by Gabrys, seconded by Bassler, and approved unanimously, it was;

RESOLED to approve the continuing education audit for N. Fejes #736, Gregory French #1698, and Daniel Mitchell #1940 pending the receipt of a signed letter from the continuing education supervisor at KPMG verifying that the information provided by the licensees is true and correct.

The Board discussed the continuing education provided by Margie Karl. The Board asked if it is possible to get over 40 hours of continuing education from an online provider in one day. Ms. Williamson stated that she had taken a few online courses and that she believes it is possible to earn that amount of credit in one day.

Upon a motion by Gabrys, seconded by Bassler, and approved unanimously, it was;

RESOLVED to approve the continuing education audit for Ted Leonard #336, David Owen #452, Kristy West #1522, and Richard Olt #1909.

Upon a motion by Gabrys, seconded by Bassler, and approved unanimously, it was:

RESOLVED to approve the continuing education audit for Catherine Smith #684, Parker Nation #1151, Kim Garner #1204, Myron Dosch #1470, Kevin Buelke #1819, and Tara Wolfington #2170.

Upon a motion by Gabrys, seconded by Bassler, and approved unanimously, it was:

RESOLVED to approve the continuing education audit for James Worthington #1213, Jane Walker #1516, Kevin Buckland #1900, and Gerald Fujimoto #2093.

Agenda Item 18 – Prometric Center Survey

The Board reviewed the responses from CPA Exam test candidates. Mr. Mertz noted that approximately twenty percent of all examinees respond to the survey. The Board noted a concern made by an examinee regarding the security of the Anchorage test site. Mr. Mertz asked if Ms. Forrest would change the wording in the email sent to examinees. Mr. Mertz suggested that she change the words 'the Board has concerns regarding' to 'the Board works to closely monitor the Prometric Testing Site'. Ms. Forrest stated that she would make that change. Mr. Gabrys volunteered to look into the security of the Anchorage test site at it was mentioned by two examinees. Ms. Forrest stated that she would get the approval for Mr. Gabrys to enter this test site.

Friday, August 29, 2008

Call to Order/Roll Call

Mr. Mertz, Chair, called the meeting to order at 8:35 a.m.

Those present, constituting a quorum of the Board:

Max Mertz, CPA, Chair – Juneau
Carla Bassler, CPA, Secretary/Treasurer – Anchorage
Bruce Gabrys, CPA – Anchorage
Elaine Williamson, CPA – Fairbanks
Rebecca Jensen, Public Member – Pedro Bay

In attendance from the Department of Commerce, Community and Economic Development, Division of Corporations, Business and Professional Licensing, was:

Mark Davis, Director – Anchorage
Veida Forrest, Licensing Examiner – Juneau

In attendance via teleconference was:

Rick Younkins, Chief Investigator – Anchorage

In attendance from the public was:

Melody Schneider – representing the Alaska Society of CPAs (ASCPA)
Bernadette Kopyy – representing the Alaska Society of Independent Accountants (ASIA)

Agenda Item 6 – Administrative and Other

Expenditure Report

Mr. Mark Davis, Director of the Division of Corporations, Business & Professional Licensing, joined the meeting to discuss the Board's expenditure report. Mr. Davis discussed the format of the Board's expenditure report. Mr. Davis explained that the format of the report is created by the State Accounting System. Mr. Davis reiterated that the accounting firm, Maximus, is currently reviewing the accounting structure of all licensing programs. Mr. Davis explained that the largest portion of costs for most Board are the contractual services received from the Department of Law, and at this time that department does not break down its service charges. Mr. Davis stated that it is his opinion that the State Accounting System, for the purposes of the Boards overseen by the Division, is deficient. Mr. Davis also explained that the Department IT Section is not set up to bill specific Board's, but instead bills the Division as a whole.

Mr. Davis explained that after speaking to Maximus, he was informed that there is computer software available to create more accurate running reports, quarterly reports, and annual reports. Mr. Davis stated that if the format is usable by most Boards, the Department should look into using new software. Mr. Davis stated that once the expenditure report is reformatted it will make it easier for Boards to control their budgets.

Mr. Mertz asked if Maximus is working at the Division level or the Department level. Mr. Davis replied that Maximus is working at the Department level. Mr. Mertz asked about Department overhead costs and how that affects the Board. Mr. Davis replied that the overhead allocation is managed by the Division of Administrative Services. Mr. Mertz asked why these costs have increased substantially in the past couple of years. Mr. Davis replied that he was unsure, but that Maximus is supposedly

looking into it. Mr. Davis noted that all Division Directors across the State are noticing that the internal Administrative Services Divisions are costing all Divisions more.

Mr. Mertz asked when Maximus is expecting to complete its review. Mr. Davis replied that the review is expected to be done by the end of October.

The Board discussed the travel budget. Mr. Davis asked who develops the travel budget. Mr. Mertz stated that the Board currently gives recommendations but that it is the Division that sets the budget. The Board explained the need to travel to national conferences to Mr. Davis. Mr. Mertz asked if it would be possible to send a third person to the NASBA Annual Conference. Mr. Davis stated that if the budget allows, a third person could attend the meeting.

The Board discussed the need to have an executive director. Mr. Davis stated that the more active the Board the more necessary it is for that Board to have an executive director. Mr. Davis stated that the Board of Public Accountancy is a candidate for an executive director. Mr. Davis noted that the Board of Public Accountancy interfaces with many national societies and associations and uses national policies and standards to protect the public. Mr. Davis stated that the licensing examiner is not a policy worker and should not be relied on to work on policy. Mr. Mertz stated that many people within the public accountancy profession would be willing to pay higher fees in order to have adequate administrative support to the Board of Public Accountancy. Mr. Mertz asked how the Division would go through the decision making process to determine if the Board of Public Accountancy needed an executive director. Mr. Davis replied that there would be research into the type of work the Board desires to do and see if that qualifies for the need to have an executive director. Mr. Davis noted that public accountancy standards are changing rapidly and so the Board structure should be looked at more closely.

Mr. Davis stated that an executive director could interact directly with the investigators. Mr. Davis also explained that he had encouraged other executive directors within the Division to create an outreach program to help consumers. Mr. Mertz stated that an executive director could also help monitor investigations and make sure cases do not get dropped when a new investigator is assigned to the Board. Mr. Mertz asked if the executive director should be a person of the profession. Mr. Davis stated that it did not have to be and that an executive director should be someone who is interested in the profession and understands policy making.

The Board discussed its investigator and licensing examiner. The Board stated that it is happy with its current licensing examiner, Veida Forrest. Mr. Davis explained that he is currently moving around investigators in order to do cross-training. The Board stated that it has been through several investigators in the past three years. The Board expressed concern that investigators may not understand what is unethical in the profession of public accountancy and may have a more difficult time pursuing a case.

Mr. Mertz asked about filling the vacant positions on the Board. Mr. Mertz explained that the positions had been vacant since March and would like for those position to be filled. Mr. Davis stated that he would contact Boards and Commissions directly.

Agenda Item 13 – Application Review

Reinstatement

Donald Hester # 1455 – Active

Barbara Rolfe #1432 – Inactive

The Board reviewed the additional information provided by Barbara Rolfe to reinstate her license. Ms. Rolfe's application had been tabled at a previous meeting.

Upon a motion by Williamson, seconded by Bassler, and approved unanimously, it was;

RESOLVED to approve the reinstatement of Barbara Rolfe's license #1432 to inactive status.

The Board reviewed and discussed the information provided by Donald Hester to reinstate his license to active status. The Board reviewed Mr. Hester's request waive the requirement of 12 AAC 04.440(b)(3) until after his license is reinstated. Mr. Hester requested to supply additional continuing education hours after the Board had reinstated his license under 12 AAC 04.440(e). Mr. Hester stated in a letter to the Board that the reasons for his request include health and retirement.

The Board discussed how it had handled previous continuing education exemption requests. Mr. Mertz noted that during his tenure the Board has not provided any exceptions for the 120 hours of continuing education. Ms. Forrest noted that she was unaware of any exemptions provided in the past year. Mr. Gabrys discussed the need for a person who has been out of the public accountancy profession to get updated training.

Ms. Forrest requested that the Board determine the number of hours that Mr. Hester has supplied toward the 120 hours as required by 12 AAC 04.440(b)(3). Ms. Forrest informed the Board that Mr. Hester had written an article, taught a course, and attended several courses. Mr. Mertz noted that Mr. Hester had not completed an Alaska specific ethics course. The Board reviewed the continuing education information provided by Mr. Hester. The Board reviewed the statutes and regulations governing continuing education. The Board noted that it had awarded three continuing education hours for writing an article under 12 AAC 04.390 in the past.

The Board determined that Mr. Hester had been given adequate time to supply the additional hours of continuing education before the August meeting. The Board determined that Mr. Hester would need to supply all of his continuing education prior to reinstating his license. The Board determined that Mr. Hester had completed 86 hours of continuing education and would need to submit 34 additional continuing education hours within the accounting field, including four hours of Alaska specific ethics and statutes and regulations.

Upon a motion by Williamson, seconded by Bassler, and approved unanimously, it was;

RESOLVED to table the reinstatement of Donald Hester's license in order to complete the 120 hours of continuing education as required by 12 AAC 04.440(b)(3). Mr. Hester's application is tabled is to provide additional time to supply 34 hours of continuing education, including four hours of Alaska specific ethics and statutes and regulations as required by 12 AAC 04.440(b).

Licensure by Reciprocity

The following are applicants for licensure by reciprocity in Alaska:

Joseph Eve

John Michel

Lori Hickox
Laura Lindal

Teresa Peterson

Upon a motion by Williamson, seconded by Bassler, and approved unanimously, it was;

RESOLVED to approve the applications for licensure by reciprocity for Joseph Eve, Lori Hickox, Laura Lindal, and Teresa Peterson

Upon a motion by Bassler, seconded by Gabrys, and approved unanimously, it was;

RESOLVED to table the application for licensure by reciprocity for John Michel until he has complied with the conditions of the MOA on his previous license.

Licensure by Examination

The following are applicants for licensure by examination in Alaska:

Aufderheide, Kevin
Blackwell, Anna
Giroux, Bela
Granberry, Keith
Grass, Jason
Green, Pamela
Guo, Jin
Hermanns, Midge
Jeong, Seong Jun

Kalchenko, Dimitriy
McIntyre, Katie
McLinn, Genefer
Morehouse, Laurena
Pokharel, Jeevan
Sitnikov, Roman
Starostina, Irina
Stevens, Janiese
Vickery, Jennifer

Upon a motion by Williamson, seconded by Bassler, and approved unanimously, it was;

RESOLVED to approve the applications for licensure by examination for Kevin Aufderheide, Anna Blackwell, Bela Giroux, Keith Granberry, Jason Grass, Pamela Green, Jin Guo, Midge Hermanns, Seong Jun Jeong, Dimitriy Kalchenko, Katie McIntyre, Genefer McLinn, Laurena Morehouse, Jeevan Pokharel, Roman Sitnikov, Irina Starostina, Janiese Stevens, and Jennifer Vickery.

Out-of-State Permits

The following applications for Out-of-State permits were reviewed by the Board.

Guinn, Smith & Co., Inc
Scott A Ewing
Paul W Brajcich

Lindquist, LLP
Barlow, Camara and Rowland, CPA's
Brian Scott Kazemba

Upon a motion by Bassler, seconded by Gabrys, and approved unanimously, it was;

RESOLVED to the approve the applications for Out-of-State Permits for Guinn, Smith & Co., Inc; Lindquist, LLP; Scott A Ewing; Barlow, Camara and Rowland, CPA's; Paul W Brajcich; and Brian Scott Kazemba.

Veida Forrest

- Get information to Bruce and Carla regarding the CLEAR Conference
- Get approval for Bruce to attend the Annual Conference in Boston
- Set up and public notice teleconference set for September 17, 2008 at 1:30 pm to discuss the Gibson Dunn revised bill.
- Include the executive director position on December agenda
- Set up December meeting
- Include ethics training on agenda if new members are appointed to the Board
- Get Bruce permission to visit Anchorage Prometric Test Site
- Pay for NASBA Conference Registration for Max, Elaine, and Bruce
- Follow up on Chartered Accountant and how to implement that policy
- Look into regulations that may need change
- Get a copy of Mark Davis' report to the Board to Melody Schneider of ASCPA
- Get information on NASBA Services

Rick Younkins

- Complete IRS Questionnaire and obtain more information on the information being requested
- Gather additional information on KPMG case and what actions, if any, the PCAOB may be taking
- Inquire with other states to determine if any actions are being considered
- Write a letter to Jason Giaimo and CC Max Mertz, NASBA, the AICPA, and the ASCPA

Max Mertz

- Email Cathy Landau-Painter regarding the Gibson Dunn mobility statutes
- Email Mark Davis regarding additional attendance at the NASBA Annual Conference
- Email Mark Davis regarding the two empty seats on the Board
- Reconvene Board Structure committee, request Mr. Davis to attend this committee meeting

Bruce Gabrys

- Follow up on exam candidate concern about security at the Anchorage Prometric Test Site

Carla Bassler

- Attend Board Structure committee meeting

Agenda Item – Annual Report

The Board reviewed the Annual Report. Mr. Mertz commented on the number of active licensees in FY 2008. Ms. Bassler noted that the investigative statistics did not appear to be correct. Ms. Forrest affirmed that she had accidentally included the incorrect report and would be sending out the correct report at a later date. Ms. Bassler also noted a few spelling corrections. Ms. Jensen noted that Goal 6 of the FY09 Goals and Objectives had been omitted from the Annual Report.

Agenda Item – NASBA Sally Flowers

The Board waited for Ms. Sally Flowers, NASBA Regional Director for the Pacific Region, to attend the meeting. Ms. Flowers did not appear for the meeting.

Lunch 11:45 off record. The Board attended the Alaska Society of Certified Public Accountants luncheon and gave an update of Board actions in Fiscal Year 2008.

Agenda Item 17 – Prometric Site Visit

The Board visited the Prometric Testing Location at the University of Fairbanks, 207B Gruening Building, Fairbanks, AK at 1:30 pm. The Board reviewed the check-in procedures and biometric imaging management system. The Board also toured the new testing facility that will be operational in October of 2008.

There being no further business, the meeting adjourned at 2:15 p.m.

Respectfully Submitted:

Veida Forrest
Licensing Examiner

Approved:

Max Mertz, Chairman
Board of Public Accountancy

Date: _____