

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

BOARD OF PUBLIC ACCOUNTANCY

MINUTES OF MEETING

November 10-11, 2010

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 November 10-11, 2010 in Anchorage, Alaska.

Wednesday, November 10, 2010

Agenda Item 1 – Call to Order/Roll Call

The meeting was called to order by Carla Bassler, Chair, at 10:10 a.m. Those present, constituting a quorum of the Board were:

Carla Bassler, Chair, CPA – Anchorage
Max Mertz, CPA – Juneau
Elaine Williamson, CPA – Fairbanks
Kathleen Thompson, CPA – Fairbanks
Bruce Gabrys, CPA – Eagle River
Rebecca Jensen, Public Member – Pedro Bay

Board member John Floyd (public member – Anchorage) was unable to attend the meeting. Board member Rebecca Jensen (public member – Pedro Bay) joined the meeting at 2:00 p.m.

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

Debora Stovern, Licensing Examiner – Juneau

Visitors present included:

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

Agenda Item 2 – Review Agenda

The Board reviewed the tentative agenda for the meeting and determined to move exchange Agenda Item 6 Board Business with Agenda Item 11 Regulations Projects, and to move Agenda Item 19 New Business to Wednesday afternoon.

Upon a motion duly made by Mr. Gabrys, seconded by Ms. Thompson, and approved unanimously, it was:

RESOLVED to approve the agenda, as amended.

Agenda Item 3 – Review Meeting Minutes

The Board reviewed the minutes of the August 26-27, 2010 meeting and corrected maker of the motion on page 6 regarding adoption of a consent agreement.

Upon a motion duly made by Mr. Mertz, seconded by Ms. Thompson, and approved unanimously, it was:

RESOLVED to approve the minutes of the August 26-27, 2010 meeting, as amended.

Agenda Item 4 – Executive Secretary Position

Review duties and qualifications

The Board reviewed proposed regulations as drafted by Ms. Bassler and edited by Human Resources and by the Department of Law. They determined to revise the following qualifications in section (b):

- (2) experience and background in accounting or auditing, or experience in the management or administration of a state accountancy board or related national accountancy organization
- (3) management experience in an accounting, governmental, or other appropriate environment

They also determined to revise the following duties and responsibilities in section (c):

- (1) managing the operations of the board and the efficient function of the board office

Upon a motion duly made by Mr. Mertz, seconded by Ms. Thompson, and approved unanimously, it was:

RESOLVED to approve the proposed regulation 12 AAC 04.145 with the changes to sections (b)(2), (b)(3), and (c)(1).

The Board reviewed a proposed Executive Secretary position description drafted by Mr. Mertz and determined to revise the fifth bullet under the “Key Responsibilities” section, to read:

- Works with and supports the Division’s investigative unit staff, who receive complaints regarding the practice of public accountancy, through

analyzing potential violations and providing technical and other support as necessary.

They also determined to revise the first and third bullets under the "Desirable Qualifications" section, to match the approved regulations, to read:

- Certified Public Accountant or other relevant experience and background in accounting or auditing, or experience in the management or administration of a state accountancy board or related national accountancy organization
- Management experience in an accounting, governmental, or other appropriate environment

Upon a motion duly made by Mr. Mertz, seconded by Ms. Thompson, and approved unanimously, it was:

RESOLVED to approve the proposed position description, as amended.

Hiring process

At the last meeting, the Division Operations Manager had reported that she had begun the process to establish the new position in the state system; once the process was completed, then recruitment for candidates could begin.

Ms. Stovern reported that recruitment had been delayed because the legislation establishing the position required the Board to establish the duties and qualifications by regulation. In addition, the position had been targeted for a classification study, which may take up to 12 months to complete. To expedite the hiring process, the Division has received approval for a long-term non-permanent position and will be able to start recruitment upon the Board's formal approval of the regulations and positions description.

Don Habeger, Division Director, joined the meeting by teleconference. He reported that the recruitment process would include non-traditional methods, such as posting with the National Association of State Boards of Accountancy, and would include solicitation of out-of-state applicants.

Nicki Neal, Director of the Personnel Division, Department of Administration, joined the meeting by teleconference. She was not personally familiar with the Board's Executive Administrator position, but discussed classification studies, in general.

The Board took a short break, while Ms. Bassler and Mr. Mertz visited Curtis Thayer, Deputy Commissioner of the Department of Commerce. Mr. Mertz reported that Mr. Thayer is committed to recruiting for the permanent position

as soon as the regulations go out for public comment, even if the classification study is in progress.

Agenda Item 5 – Investigative Report

Investigator Dawn Bündick joined the meeting to review the Investigator's Report provided to the Board by. She noted three open investigations or complaints, and one closed investigation or complaint on the report.

Ms. Bündick requested guidance from the Board regarding follow up on lapsed licenses. She made the following recommendations:

- Take no action at this time for licenses that had a lapse period (renewed late) but are now in compliance.
- Take appropriate action for licensees that have not renewed and are practicing without a license.

The Board would also like to pursue a late renewal penalty fee under Alaska Statute 08.01.100(b).

Upon a motion duly made by Mr. Mertz, seconded by Ms. Williamson, and approved unanimously, it was:

RESOLVED to enter into executive session in accordance with AS 44.62.310(c)(2) and (3), and Alaska Constitutional Rights to Privacy Provisions for the purpose of discussing an open investigation.

The Board entered executive session at 11:20 a.m.
The Board went back on the record at 11:30 a.m.

Agenda Item 6 – Board Business

Agenda Item 6 was rescheduled to the afternoon.

Agenda Item 7 – Public Comment

Visitors present included:

- Melody Schneider, representing the ASCPA – she will report on ASCPA activities during Agenda Item 10.
- Bernadette Koppy, representing the Alaska Society of Independent Accountants – she extended congratulations to the Board regarding the statute project that was passed during the past legislative session.
- Jen Segelhorst, representing the Council of Petroleum Accountants Societies (COPAS) – she had questions regarding the recent continuing education audit.

- Leslie Pate, representing herself – present as an observer regarding the continuing education audit questions.

The Board discussed the recent continuing education audit and clarified the intent and application of Professional Regulation 12 AAC 04.360, as follows:

- Sections (1) through (4) relate to formal programs or courses that cover accounting and auditing subjects, and are acceptable for the 80 hours of required continuing education.
- Section (5) relates to other programs that may be relevant to an individual's practice as a CPA, but do not specifically cover accounting and auditing subjects; these are subject to the 16-hour limit under 12 AAC 04.300(a)(1).

As a courtesy to the visitors, the Board determined to take up those continuing education audit reviews from the last meeting that were tabled pending additional information. When they reviewed continuing education documentation submitted by audited licensees Lawrence A. Semmens, Bradwick S. Johnston, Jennifer L. Segelhorst, and Leslie D. Pate, it was unclear if the documentation met the continuing education requirements and/or how many hours may be awarded for the courses completed.

Ms. Stovern reported that Mr. Johnston did not respond to the request for additional information. The Board directed her to refer his audit to the Division Paralegal.

The Board reviewed the additional documentation provided by Ms. Segelhorst, Ms. Pate, and Mr. Semmens.

Upon a motion duly made by Ms. Thompson, seconded by Mr. Gabrys, and approved unanimously, it was:

RESOLVED to approve the continuing education documentation submitted by audited licensees Jennifer L. Segelhorst, Leslie D. Pate, and Lawrence A. Semmens.

Recess for lunch

The Board recessed for lunch at 12:40 p.m.

The Board resumed the meeting at 1:05 p.m. All attending members were present. Visitors present included: Melody Schneider (representing the ASCPA), and Bernadette Koppy (representing ASIA).

Agenda Item 8 – Review of Noncompliant CPE Audits

Division Paralegal Karen Wilke joined the meeting by teleconference to discuss noncompliant Continuing Professional Education (CPE) audits that had been

referred to her. Those referrals were being processed in accordance with the Board-approved disciplinary guidelines to resolve the non-compliant audits.

Upon a motion duly made by Mr. Mertz, seconded by Mr. Gabrys, and approved unanimously, it was:

RESOLVED to enter into executive session in accordance with AS 44.62.310(c)(2) and (3), and Alaska Constitutional Rights to Privacy Provisions for the purpose of discussing a proposed consent agreement.

The Board entered executive session at 1:07 p.m.
The Board went back on the record at 1:32 p.m.

Upon a motion duly made by Ms. Thompson, seconded by Mr. Mertz, and approved unanimously, it was:

RESOLVED to adopt the Consent Agreement, for Case #2010-000662.

Upon a motion duly made by Ms. Thompson, seconded by Ms. Williamson, and approved unanimously, it was:

RESOLVED to adopt the Consent Agreement, for Case #2010-000630.

Upon a motion duly made by Ms. Thompson, seconded by Mr. Gabrys, and approved unanimously, it was:

RESOLVED to adopt the Consent Agreement, for Case #2010-000663.

Upon a motion duly made by Ms. Thompson, seconded by Mr. Mertz, and approved unanimously, it was:

RESOLVED to adopt the Voluntary Surrender Agreement, for case #2010-000629.

The adoption orders were signed by the Chair. The Board directed Ms. Stovern to notify other states of licensure of these and previous license actions taken as a result of the continuing education audit.

Agenda Item 9 – Review of Audit Procedures

The Board had previously discussed the high rate of noncompliance from the past audit and would like to consider their options for responding. They noted

that 12 AAC 02.960(d) allows for "a different percent of licensees be selected for audit, if the board that regulates the profession... finds that a different percent to be audited is necessary to protect public health and safety."

Ms. Stovern provided the following information regarding the audit for the December 31, 2009 renewal:

	Alaska Address	Out-of-state Address	Total
Total number of active licenses audited	60	17	77
Noncompliant audits:			
No AK ethics course	1	5	6
Not enough credits	-0-	1	1
Total noncompliant	1	6	7
Percentage noncompliant	1.6%	35.3%	9.1%

Options for dealing with the high level of noncompliance for this audit, as discussed at the August Board meeting:

- (1) Pulling an additional sampling of random audits from the 12/31/09 renewal roster. Ms. Stovern noted that it does not appear that this is an option under 12 AAC 02.960(d). If it is something the Board wishes to pursue, an opinion from the Department of Law would be recommended, but the Board would need to justify the need based on protection of "public health and safety."
- (2) Pulling a higher percentage of random audits for the 12/31/11 renewal. That is an option under 12 AAC 02.960(d), but the Board would need to justify the need based on protection of "public health and safety."
- (3) Requiring all 12/31/11 renewal applicants to either list their Alaska-specific ethics course on the renewal application or to submit their Certificate of Completion for that course as part of the renewal process. That would just require a Board determination and a revision to the renewal application

The Board directed Ms. Wilke to research option (2) for discussion at the next meeting. They also determined to proceed with option (3) for the 2011 renewal by requiring renewal applicants to provide information about their ethics course, including course name, date, and sponsor.

**Agenda Item 10 – Alaska Society of Certified
Public Accountants (ASCPA) Report**

Melody Schneider, the ASCPA Board liaison, was in attendance to report on the current status of ASCPA projects:

- The CPE Committee has been working to develop a new Alaska-specific ethics course. They are considering both a live and online version of the course.
- She confirmed with the Board that continuing education courses under 12 AAC 04.360(5) are subject to the 16-hour limit under 12 AAC 04.300(a)(1).

Lisa Rogers, ASCPA Legislative Committee, was unable to attend. Mr. Mertz reported that the committee was in “holding pattern” until they have more information to assist with drafting regulations regarding mobility and firm ownership.

Agenda Item 11 – Regulations Projects

Status of approved regulations project

At the last meeting the Board approved regulations to update edition cites and to include policies from their “Blue Book.” That project went out for public comment on November 3, 2010, and should be ready for Board adoption at their January meeting. A copy of the notice was included in the agenda packet for further review.

Regulations to implement recent legislation

Mr. Mertz is continuing to work with the ASCPA regarding regulations for mobility and firm ownership, and expects to have a draft for Board review at the next meeting.

Discuss potential regulation projects:

The Board had previously discussed the accounting principles in 12 AAC 04.033, qualify review oversight bodies in AS 08.04.426, use of the CPA title by inactive and retired licensees, and the lack of attest experience required for reciprocity applications. They expect to include any proposed changes in one regulations project, along with those noted above.

Added Agenda Item – NASBA Committees

Mr. Mertz serves on the International Delivery of the CPA Exam committee. He reported that it has been reformed as the CPA Exam Administration committee. He will report after their next meeting.

Ms. Bassler serves on the Enforcement Practices committee. She reported that they are developing a manual covering recommended best enforcement practices;

a copy of the draft manual was distributed for further review. She will report after their next meeting, tentatively scheduled for December 2010.

Ms. Thompson has recently been appointed to serve on the Regulatory Response Committee.

Blue Ribbon Panel – this committee has been established to discuss standard setting for small non-public companies. A copy of the information considered at their October 8, 2010 meeting was included in the Board packet for further review.

White Paper on semi-autonomous Boards – NASBA has published a position paper, including templates and model statute/regulation language. Board members will review the information and discuss it at their next meeting.

Agenda Item 6 – Board Business

Ethics Reporting

There were no ethics conflicts to report. A printout from the Governor's Office website regarding office activities, online applications, and Ethics Act information, was included in the agenda packet for further review.

Review Goals and Objectives

The Board reviewed the 2011 Goals and Objectives that were revised at the last meeting. They corrected the terms "EA" and "Executive Secretary" to read "Executive Administrator."

Board member terms

Ms. Bassler had contacted Boards and Commissions regarding the potential to change the term expiration date for Ms. Thompson. She reported that term expiration dates are controlled by statute and cannot be changed. She was assured that, when seeking reappointments for expiring terms, they would be sensitive to geographic representation, and continuity regarding CPA members. Mr. Mertz volunteered to write a letter regarding these concerns.

Mr. Gabrys will notify Boards and Commissions of his interest in reappointment. Ms. Jensen will not be seeking reappointment.

Agenda Item 19 – New Business

Federal guidelines regarding client records/confidentiality

Ms. Bassler reported that there are new federal banking rules that may apply to CPAs, including a requirement for encrypted information on networks and in email communications, locked work spaces and file cabinets, etc.

Swearing in ceremonies for new licensees

Mr. Mertz volunteered to research swearing-in ceremonies for newly licensed CPAs and report at the next meeting.

Agenda Item 12 – Division Updates

Budget Report

The Board reviewed the report on Board expenditures prepared by Catherine Mason, the Division Administrative Manager.

Exam Surveys

The Board reviewed responses to the exam survey sent out by Ms. Stovern to candidates who sat for the exam during the third quarter of 2010.

Website Updated

Ms. Stovern reported on website updates requested by the Board, as follows:

- She will continue to work with the Investigative Unit to update the website with investigative activities after each Board meeting
- The website now includes a link to information about the investigative process and the license action process
- The Board Business page has been updated to include the current Goals and Objectives, meeting schedules, and approved minutes
- The ethics course information page has been updated to include courses accepted by the Board for the current Continuing Education Audit

Update forms

At their last meeting, the Board determined that they would like to review and update the application for resident firm permit and out-of-state permit. This was tabled until they work on regulations for mobility and firm ownership.

Agenda Item 13 – CPA Exam

Update on exam site issues

The Board had previously noted comments regarding construction noise at the Anchorage exam site. Recent exam surveys did not include those types of comments.

Update on new ProMetric site in Anchorage

Although the Board had some concerns about the noise complaints, they noted that Prometric was in the process of contracting a new exam site in Anchorage. Ms. Bassler reported that they had not extended their lease on the current site.

The meeting was adjourned at 4:40 p.m., until Thursday, November 11, 2010.

Thursday, November 11, 2010

Agenda Item 14 – Call to Order/Roll Call

The meeting was called to order by Elaine Williamson, Chair, at 9:03 a.m. Those present, constituting a quorum of the Board were:

Elaine Williamson, CPA – Fairbanks
Bruce Gabrys, CPA – Anchorage
Kathleen Thompson, CPA – Fairbanks
Rebecca Jensen, Public Member – Pedro Bay

Board members Max Mertz (CPA – Juneau) and John Floyd (public member – Anchorage) were unable to attend the meeting. Board Chair Carla Bassler (CPA – Anchorage) joined the meeting at 10:10 a.m.

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

Debora Stovern, Licensing Examiner – Juneau

Visitors present included:

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

Agenda Item 14 – Review Agenda

The Board made no changes to the previously approved agenda.

Agenda Item 15 – Continuing Professional Education (CPE) Audit Review

The board reviewed the following continuing education documentation submitted by audited licensees and their recommendations were read into the record:

- Mary A. Van Dyken, License #575 – Approve 91 continuing education hours
- Karola J. Moore, License #681 – Approve 80 continuing education hours
- Lisa M. Pusich, License #1464 – Approve 106.5 continuing education hours
- Cathleen S. Hahn, License #1881 – Approve 95 continuing education hours
- Andrea D. Rhyner, License #2061 – Approve 90 continuing education hours
- John P. Fabiano, License #2159 – Approve 94 continuing education hours
- John Sidney Morrison, License #2167 – Approve 80 continuing education hours

Upon a motion duly made by Mr. Gabrys, seconded by Ms. Jensen, and approved unanimously, it was:

RESOLVED to approve action taken on the continuing education audit documentation, as read into the record.

The Board reviewed continuing education documentation submitted by audited licensees and noted that it was unclear if the documentation submitted by Jodi Andres and Robert C. Maloney meets the continuing education requirements and/or how many hours may be awarded for the courses or activities claimed.

Upon a motion duly made by Mr. Gabrys, seconded by Ms. Thompson, and approved unanimously, it was:

RESOLVED to table action on the continuing education documentation submitted by Jodi Andres pending documentation to verify credit hours earned for the "Microsoft Project 2007 Professional" course; and to table action on the continuing education documentation submitted by Robert C. Maloney pending documentation that course instruction meets the requirements of 12 AAC 04.380(b) and (c) and that the publication credit does not exceed 20 hours, in accordance with Board policy.

Agenda Item 15 – Application Review

The board reviewed the following applications and their recommendations were read into the record:

- Agnes D. Jarocki – Exam candidate – Approve to sit for the exam.
- Jonnie M. Hanegan – Exam candidate – Approve to sit for the exam.
- Mayes E. Fuller – CPA license reinstatement – Approve.
- Susan M. Riehle – CPA license reinstatement – Approve.
- Raeanne Joy Stephens – CPA license reinstatement – Approve.
- Robert H. Tust – CPA license by reciprocity – Approve.
- Michelle R. Short – CPA license by reciprocity – Approve.
- Alexander J. Blue – CPA license by examination – Approve.
- Nicholas G. Chatham – CPA license by examination – Approve.
- Matthew P.W. Greer – CPA license by examination – Approve.
- Mi-Hi Han – CPA license by examination – Approve.
- Elena A. Hesson – CPA license by examination – Approve.
- Andree Kapaou-Djiondjang – CPA license by examination – Approve.
- Tasuku Koni – CPA license by examination – Approve.
- Devin J. Nordhagen – CPA license by examination – Approve.
- Xuan Wang – CPA license by examination – Approve.
- Ronald E. Woolf – CPA license by examination – Approve.
- Han K. Choe CPA, PC – Resident firm permit – Approve.
- Joseph Inga & Company, Inc. – Out-of-state permit – Approve.
- Johnson Stone & Pagano, PS – Out-of-state permit – Approve.

- Jefforie A. Kvilhaug – Out-of-state permit – Approve.
- LarsonAllen, LLP – Out-of-state permit – Approve.

Upon a motion duly made by Ms. Thompson, seconded by Mr. Gabrys, and approved unanimously, it was:

RESOLVED to approve action taken on the applications, as read into the record.

Exam applicant

The Board reviewed a request from exam candidate Ureta Wandmacher for an exception to the exam time limit under 12 AAC 04.200(i), which allows the Board to “extend the period of credit for examination sections passed upon a showing, to the board's satisfaction, that the credit was lost due to circumstances beyond the applicant's control.” It was noted that the applicant had taken and failed the remaining sections of the exam prior to the expiration of the passing sections of the exam. The Board determined that the military and other individual hardships claimed had occurred during a period of time during which she continued to sit for the exam, sometimes passing and sometimes failing.

Upon a motion duly made by Ms. Thompson, seconded by Mr. Gabrys, and approved unanimously, it was:

RESOLVED to deny the request for an extension to the expired exam scores for exam candidate Ureta Wandmacher.

Agenda Item 18 – National Association of State Boards of Accountancy (NASBA) Updates

CPA Exam Services (CPAES)

The Board routinely responds to focus questions posed by NASBA. During the last meeting, one of the questions under consideration referenced CPE frequently asked questions (FAQs). Ms. Jensen reported that a task force had been formed to review the FAQs and the NASBA Standards for CPE Sponsors, and they are considering whether to incorporate the FAQs into the standards or to keep them as policies/guidelines.

NASBA focus questions

Ms. Stovern distributed the most recent focus questions for Board review. Ms. Bassler volunteered to submit the information to NASBA in response to their questions regarding discipline cases for audit at a loss, international administration of the CPA exam, semi-autonomous boards, peer review transparency issues, NASBA enforcement committee, and other issues.

CPA Exam Services (CPAES) updates

Information regarding examination updates/issues was included in the Board packet for further review.

Accountancy Licensing Database (ALD)

It had been previously noted that only current licensing data was being reported to NASBA for inclusion in the Accountancy Licensing Database (ALD). Ms. Stovern reported that the Divisions IT section was working with NASBA to also provide old and expired licensing data.

Accountancy Licensing Library (ALL)

It had been previously noted that the NASBA Accountancy Licensing Library (ALL) website included information and forms that may be out of date. Ms. Stovern had requested that NASBA stop publishing the information and provide a link to the Division website instead. She noted that the Division website is the most current information and the forms are proprietary information that should not be re-published by other entities.

NASBA Conference

The NASBA Western Regional meeting was held June 23-25, 2010 in Seattle, WA. Ms. Thompson, Ms. Williamson, and Mr. Floyd attended the meeting. Ms. Bassler and Ms. Thompson arranged for a NASBA new member scholarship for Mr. Floyd and Ms. Thompson, so the cost to the Board was decreased.

The NASBA annual meeting was held October 24-27 in San Antonio, TX. Ms. Bassler, and Mr. Mertz attended the meeting, as well as the concurrent meetings of their committees.

The Executive Directors Conference and the Legal Counsel Conference are both scheduled for March 6-9, 2011 in San Diego, CA. The Board determined to send their new Executive Administrator to the conference. However, they declined to approve attendance by the Investigator, due to reductions in the Division travel budget.

Agenda Item 20 – Correspondence

The Board reviewed the following items of correspondence:

1. Rhonda Harbeson, Texas CPA – inquiry/research project regarding educational requirements. The Board directed Ms. Stovern to respond, noting that education is acceptable if it is earned at an accredited college or university.
2. University of Colorado – inquiry/research project regarding Board member background. Ms. Stovern distributed individual letters to each CPA Board member for their consideration.

3. AICPA – Highlights of October 1-2 Board of Examiners meeting.
4. AICPA – Update re: upcoming exam revisions.
5. AICPA – Update re: standard setting process.
6. AICPA – Fall 2010 newsletter (“State Regulatory Update”).
7. PCAOB – Press releases re: advisory group members.
8. PCAOB – Press release re: auditing inspections.
9. PCAOB -- Press release re: disciplinary proceedings.
10. NASBA – Fall 2010 quarterly communications.
11. NASBA – Press release re: new accounting products.
12. NASBA – August, September, October 2010 newsletters.
13. NASBA Center for Public Trust – Ethics Matters newsletter.
14. NASBA Center for Public Trust – Press release re: ethics challenge.

Agenda Item 26 - Administrative Business

Confirm Meeting Schedule

The board confirmed the schedule for upcoming meetings: January 24-25, 2011 in Juneau; April 28-29, 2011 in Anchorage; August 4-5, 2011 in Fairbanks; and November 3-4 in Anchorage

Review Task List

All members – review list of lapsed license provided by the Investigator.

Mr. Mertz – research swearing-in ceremonies for newly licensed CPAs; draft letter to Boards and Commissions regarding geographic diversity for new appointments; work with Division Paralegal regarding increasing audit percentages on the next renewal.

Ms. Thompson – update 2011 Goals and Objectives.

Ms. Stovern – send copies of Board orders from audit to other states of licensure; add “fill-in” area for ethics course for the 2011 renewal application.

Agenda for January 2011 meeting – elect new officers; discuss late renewal penalty fee; discuss NASBA White Paper on Semi-autonomous Boards.

Wall Certificates

Ms. Bassler and Ms. Williamson signed wall certificates for the following licensees: Bruce D. Cain, Jenny L. Koenig, Olena M. Eichinger, William A. Leonard, Wesley G.W. Smith, Kelly M. Grissom, Emmanuel P. Gwatidzo, Sara K. Lasell, Grigory Minaev, Elena A. Nemets, Rustamzhan Sattarov, Christopher G.A. Tuffin, Avazkhodja Usmanov, Annie P. Yu, Elizabeth Mary Simmons, Ekaterina A. Popova, and Christopher L. Sopp.

Sign Minutes

The Chair signed the minutes from the August 26-27, 2010 meeting.

Sign TAs and collect receipts

Board members signed Travel Authorization forms and will submit receipts.

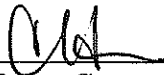
There being no further business,

Upon a motion duly made by Ms. Williamson, seconded by Ms. Thompson, and approved unanimously, it was:

RESOLVED to adjourn the meeting of the Alaska Board of Public Accountancy.

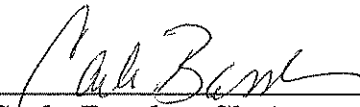
The meeting adjourned at 12:40 p.m.

Respectfully Submitted:



for Debora Stovern
Licensing Examiner

Approved:



Carla Bassler, Chair
Board of Public Accountancy

Date: 1/25/11