

***Annual Report***  
***Fiscal Year 2014***

**BOARD OF PUBLIC ACCOUNTANCY**

***July 2014***



**DIVISION OF CORPORATIONS, BUSINESS  
AND PROFESSIONAL LICENSING**

---

This Annual Performance Report is presented in accordance with Alaska Statute 08.01.070(1) and Alaska Statute 37.07.080(b). Its purpose is to report the accomplishments, activities, and the past and present needs of the licensing program.

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY  
FY 2014 ANNUAL REPORT**

**TABLE OF CONTENTS**

	<b><u>Page #</u></b>
IDENTIFICATION OF BOARD.....	1
IDENTIFICATION OF STAFF.....	2
NARRATIVE STATEMENT.....	3
BUDGET RECOMMENDATIONS.....	4-5
PROPOSED LEGISLATIVE RECOMMENDATIONS.....	6
REGULATION RECOMMENDATIONS.....	7-8
GOALS AND OBJECTIVES.....	9-11
SUNSET AUDIT RECOMMENDATIONS.....	12
STATISTICAL OVERVIEW.....	13-15

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY  
FY 2014 ANNUAL REPORT  
IDENTIFICATION OF BOARD**

<b><u>Board Member</u></b>	<b><u>Date Appointed</u></b>	<b><u>Term Expires</u></b>
Jeffrey L. Johnson, CPA/PA	March 1, 2011	March 1, 2015
Kathleen Thompson, CPA/PA	October 16, 2008	March 1, 2014
Leslie Schmitz, CPA/PA	March 1, 2014	March 1, 2018
Andre Horton, Public	March 1, 2011	March 1, 2015
Karen Brewer-Tarver, CPA/PA	March 1, 2012	March 1, 2016
Wayne Don, Public	March 1, 2012	March 1, 2016
Donovan Rulien II, CPA/PA	March 1, 2013	March 1, 2017
Craig Chapman, CPA/PA	March 1, 2013	March 1, 2017

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY**

**FY 2014 ANNUAL REPORT**

**IDENTIFICATION OF STAFF**

**Cori Hondolero, Executive Administrator**

Department of Commerce Community and Economic Development  
Division of Corporations, Business and Professional Licensing  
550 West 7<sup>th</sup> Avenue, Suite 1500  
Anchorage, AK 99501-3567  
Work: (907) 269-4712  
Fax: (907) 269-8156

**Al Kennedy, Investigator**

Department of Commerce Community and Economic Development  
Division of Corporations, Business and Professional Licensing  
550 West 7<sup>th</sup> Avenue, Suite 1500  
Anchorage, AK 99501-3567  
Work: (907) 269-0056  
Fax: (907) 269-8195

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY**  
**FY 2014 ANNUAL REPORT**  
**NARRATIVE STATEMENT**

The Board continued with its normal business activities of reviewing and approving applications and supporting documents to license Certified Public Accountants, reviewing and approving applications for reinstatements and Out-of-State permits to practice, approving candidates to sit for the Uniform CPA Examination, and auditing CPE. Disciplinary matters were dealt with in accordance to Alaska State statutes and all regulatory matters were accomplished following established procedures.

Some of the significant issues arising in fiscal year 2014 were:

- The Board continued to experience delays when waiting for travel approval of Out-of-State trips to attend Board approved functions; items specifically listed in the FY13 annual report. In one case, the delay resulted in the Executive Administrator being unable to attend the one NASBA training during FY14 that was specifically geared for Board staff.
- At the close of FY14 there are still pending CPE compliance cases from both the 2011 and 2013 renewals. With turnover in the Division's paralegal position, we recommended transferring some of this work to the Executive Administrator, who assisted in closing a large number of cases, but there still remain a substantial number of open cases. The Board has discussed its concerns with Division repeatedly over the last couple fiscal years.
- The Board approved a fee increase that went into effect prior to the 2013 renewal. Based on current budget information the implemented budget increase may not be sufficient during the next renewal cycle.
- The Board approved a CPAES (exam) contract fee increase that was to go into effect during FY14; it did not happen. At the close of FY14, the Board anticipates this change will be in effect for FY15.
- HB 302 was passed by the Legislature and signed by the Governor during FY14.
- The Board identified statutes/regulations that it would like to review during FY15 and reached out to the State Society of CPAs, so that they can be involved in the discussion prior to any changes being made.

**Submitted by Karen Brewer-Tarver, Chair**  
**For Fiscal Year Ended June 30, 2014**

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY**

**FY 2014 ANNUAL REPORT**

**BUDGET RECOMMENDATIONS FOR FY 2015**

**TRAVEL REQUESTS:** ranked in order of the board's priority. Provide the best estimates based on past actuals and seasonal trends in travel, such as summer hotel rooms or increased fuel costs. Calculate on full costs and note any third-party fiscal offsets. Expand the tables below as needed.

**Board Meetings**

Date	Location	# of Board Members	# of Staff	Total Estimated Cost (total of airline, hotel, mileage, M&IE, parking, rental car, taxi, etc.)
8/2014	Fairbanks	7	1	\$6,400.00
11/2014	Anchorage	7	1	\$3,050.00
2/2015	Juneau	7	1	\$7,600.00
5/2015	Anchorage	7	1	\$3,050.00

**Travel Required to Perform Examinations**

Date	Location	# of Board Members	# of Staff	Total Estimated Cost (total of airline, hotel, mileage, M&IE, parking, rental car, taxi, etc.)
8/2014	Fairbanks - Prometric	2-7	1	Visit usually conducted in conjunction with Board meeting
Description of meeting and its role in supporting the mission of the board: Board conducts site visits in conjunction with Board meetings or as necessary. Unannounced visits are completed to assure that the test site is meeting all accommodation and security requirements.				
11/2014	Anchorage - Prometric	2-7	1	Visit usually conducted in conjunction with Board meeting
Description of meeting and its role in supporting the mission of the board: Board conducts site visits in conjunction with Board meetings or as necessary. Unannounced visits are completed to assure that the test site is meeting all accommodation and security requirements.				

**Out-Of-State Meetings and Additional In-State Travel**

Rank in order of the board's priority. "Reimbursement" refers to payment to cover travel costs. "Direct" refers to an offer by a company to secure travel arrangements on behalf of the board member.

Rank	Date	Location	# of Board Members	# of Staff	Total Estimated Cost		Total Potential Third-Party Offset
					(total of airline, hotel, mileage, M&IE, parking, rental car, taxi, etc.)	Conference Fee	<input type="checkbox"/> Reimbursement <input type="checkbox"/> Direct
1	11/14	Washington, D.C.	3	1	\$11,000.00	\$700.00 each	0
Description of meeting and its role in supporting the mission of the board: NASBA annual meeting - Participation required to keep Board up to date with industry standards and national trends.							
Rank	Date	Location	# of Board Members	# of Staff	Total Estimated Cost		Total Potential Third-Party Offset
					(total of airline, hotel, mileage, M&IE, parking, rental car, taxi, etc.)	Conference Fee	<input checked="" type="checkbox"/> Reimbursement <input checked="" type="checkbox"/> Direct
2	Spring 2015	Unknown at this time	0	2	\$5,000.00	\$700.00 each	(\$3,200.00)
Description of meeting and its role in supporting the mission of the board: NASBA ED/Legal counsel conference – special conference specifically for Board Executive Directors and Investigative/legal staff. Investigator may be eligible for a scholarship for first time attendance at the conference (airfare & hotel reimbursed; conference fee waived).							
Rank	Date	Location	# of Board Members	# of Staff	Total Estimated Cost		Total Potential Third-Party Offset
					(total of airline, hotel, mileage, M&IE, parking, rental car, taxi, etc.)	Conference Fee	<input checked="" type="checkbox"/> Reimbursement <input checked="" type="checkbox"/> Direct
3	June 2015	Unknown at this time	3	1	\$11,000.00	\$700.00 each	(\$6,900.00)
Description of meeting and its role in supporting the mission of the board: NASBA Western 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 (airfare & hotel reimbursed; conference fee waived).							

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY  
 FY 2014 ANNUAL REPORT  
 BUDGET RECOMMENDATIONS FOR FY 2015 CONTINUED**

**NON-TRAVEL BUDGET REQUESTS**

**Dues/Memberships/Resources/Online Training/Teleconferences/Examination Contracts**

Provide details of the budgetary request. Break down into specific events, where applicable.

<b>Product or service:</b> Membership dues – due annually	<b>Provider:</b> NASBA	<b>Cost per event:</b> \$4240.00 *based on FY14 bill
Description of item and its role in supporting the mission of the board: National Association of State Boards of Accountancy (NASBA) is the national association that was established to help enhance the effectiveness of State Boards of accountancy and to help protect the public.		
<b>Product or service:</b> Teleconference	<b>Provider:</b> GCI	<b>Cost per event:</b> \$500.00 est.
Description of item and its role in supporting the mission of the board: Board will hold teleconferences as necessary to complete Board business. Average cost per occurrence includes public noticing as necessary and call in/per line fees. Board will typically need to hold at least 1-2 teleconferences per year.		

**Other Items with a Fiscal Impact:**

<b>Product or service:</b> N/A	<b>Provider:</b>	<b>Cost per event:</b>
Description of item and its role in supporting the mission of the board:		
<b>Product or service:</b>	<b>Provider:</b>	<b>Cost per event:</b>
Description of item and its role in supporting the mission of the board:		

**Summary of FY15 Fiscal Requests**

Board Meetings	<b>\$20,100.00</b>
Travel for Exams	<b>*done in conjunction with meetings</b>
Out-Of-State and Additional In-State Travel	<b>\$27,000.00</b>
Dues/Memberships/Resources/Online Training/Teleconferences	<b>\$4740.00</b>
Total Potential Third-Party Offset	<b>(\$10,100.00)</b>
Other	
<b>Total Requested:</b>	<b>\$41,740.00</b>

**Additional information:** The Board requests timely review and response to all travel requests and reserves the right to request 3<sup>rd</sup> party reimbursement/scholarships from NASBA if the Division denies a travel request. NASBA is willing to pay travel costs (airfare/hotel) when a request is received timely from the Board Chair.

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY**  
**FY 2014 ANNUAL REPORT**  
**RECOMMENDATIONS FOR PROPOSED LEGISLATION FOR FY 2015**

**Focus Area (Check all that apply)**

- Economic Development
- Government Within Our Means
- National Regulatory/Industry Changes
- Enhance Public Protection

Retired/Inactive Status

- Continue to monitor national trends of retired and/or inactive status for CPAs. Currently Alaska has two classifications: active or inactive. If the Board updates the statute, a regulation update will be required.

Amending/Clarifying the Definition for 'Practice of Public Accounting'

- Evaluate current definitions and use of terms in statute and regulation as it relates to the 'practice of public accounting'.
- Determine whether additional clarification is needed as it relates to work experience for licensure applicants working in public practice.

Uniform Accountancy Act

- Continue to monitor Uniform Accountancy Act changes and evaluate the areas where differences exist with State of Alaska statutes.
- Determine whether to modify to be in agreement or continue to have differences.
- Gain understanding of ASPCA member's opinions on differences identified as needing change.

Sole Proprietorship and Firm Permit Requirements

- Explore if sole proprietorships, doing business in name other than the licensed CPA's name, should be required to get a firm permit and if they meet the 'other legal entity' definition as a result of using a 'doing business as' name.

Attest Hours Requirement for Licensure

- Revisit research done regarding how Alaska's requirements for licensure compare to the other 50+ licensing jurisdictions (1 of 7 states requiring attest hours).
- Evaluate the historical reasons for the current 500 hours of attest and reasons why other state's moved away from this requirement.
- Evaluate if current requirements are inconsistent with UAA mobility and reciprocity.
- Evaluate difference between out-of-state firm and individual license approval process (firm has no evaluation of how firm's CPAs achieved their license and individual CPA's applying for licensure have their license reviewed for attest experience).
- Determine ASCPA member's views on this requirement

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY**  
**FY 2014 ANNUAL REPORT**  
**REGULATION RECOMMENDATIONS FOR FY 2015**

The Board has no active regulation projects in process at this time, but may review and start a new regulation project on the following topics during FY15:

Update Code of Professional Conduct

- General 'housekeeping' is needed to update all references to AICPA code of conduct with more recent publication dates than referenced in current regulation.
- Evaluate if additional areas should reference the AICPA code of conduct sections.

Retired/Inactive Status

- Continue to monitor national trends of retired and/or inactive status for CPAs. Currently Alaska has two classifications: active or inactive. If the Board updates the statute, a regulation update will be required.

Testing/Licensure Fees

- Review and analyze domestic (Alaskan) verses non-domestic (foreign and/or non-Alaskan US citizens) ratios for exam application and licensure.
- Evaluate the administrative time/costs for domestic verses non-domestic applicants.
- Evaluate our fee structure compared to other testing and licensing jurisdictions.

Amending/Clarifying the Definition for 'Practice of Public Accounting'

- Review the current definition with UAA and our statutory/regulatory use for consistency and clarity.
- If the Board updates the statute, a regulation update will likely be required.

Uniform Accountancy Act

- Continue to monitor Uniform Accountancy Act changes and evaluate the areas where differences exist with State of Alaska regulations.
- Determine whether to modify to be in agreement or continue to have differences.
- Gain understanding of ASPCA member's opinions on differences identified as needing change.

Sole Proprietorship and Firm Permit Requirements

- Evaluate with Division whether a firm permit is required for a sole proprietorship "doing business as" rather than using their name with the CPA designation.
- If the Board updates the statute, a regulation update will be required.

Renewal Timing

- Research and evaluate timing of licensure renewal and continue education (CE) cut off to try to minimize time that a practitioner may operate without being licensed when there are CE audit or other licensure issues.
- Evaluate renewal verses reinstatement timing and impact this has on unlicensed activity by practitioners.

Attest Hours Requirement for Licensure

- Analysis of whether requiring 500 attest hours as part of the work experience for licensure is still the best practice.
- If the Board updates the statute, a regulation update will be required.

### Partial Hour Credit for Continuing Education

- Review current regulation (allows only full 50 minute credit of CE to be claimed) with national and CE provider practice (allows partial 50 minute credit).

### Alaska Specific Ethics

- Revisit research done regarding how Alaska's requirements for State specific ethics fits with other licensing jurisdiction practices.
- Evaluate the historical reasons for the current Alaska specific ethics requirement and reasons why other state's moved away from this requirement.
- Evaluate if other methods (such as 1 page summary of Alaska specific requirements with application and renewal) might be as effective without the administration burden.
- Determine ASCPA member's views on this requirement.

### Unprofessional Conduct

- Review the possibility of adding a new regulation to define unprofessional conduct.

### Foreign Education

- Review the possibility amending 12 AAC 04.185(e)(3) to allow for the acceptance of a 'Board approved foreign credential evaluation service.'

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY  
FY 2014 ANNUAL REPORT  
BOARD GOALS AND OBJECTIVES**

**FY14 goals and objectives and how they were met:**

**Goal 1. Monitor legislation, evaluate and review statutory/regulatory changes needed to:**

- a. Complete implementation of statute/regulation projects:
  - AS 08.04.080
  - AS 08.04.680(15)
  - AS 08.04.680(21)
  - 12 AAC 04.033
  - 12 AAC 04.036
  - 12 AAC 04.130
  - 12 AAC 04.185(e)(3)(C)
  - 12 AAC 04.440(a)
  - 12 AAC 04.440(b)(2)
  - 12 AAC 02.340 – various Division fees
- b. Continue to review and implement sections of the UAA through a coordinated effort with the ASCPA including developing an approach to the use of the CPA title by inactive or retired licenses.
- c. Review and implement (if needed) sections of the UAA as modified for “attest” functions.
- d. Review license period and renewal cycle.

- a) House Bill 302 was passed; this amended AS 08.04.080. Amendments to AS 08.04.680 were dropped from the bill and may be revisited by the Board in the future. Changes to 12 AAC 04.033, 04.036, 04.130, 04.185, 04.440 and 12 AAC 04.340 were all made during FY14.

The Board extended a request to work with the Alaska Society of CPAs on items b, c and d. This work will continue in FY15.

**Goal 2. Review and evaluate National Association of State Board of Accountancy (NASBA) services.**

- a. Continue to monitor NASBA CPA Exam Services (CPAES).
- b. Evaluate and analyze other services offered by NASBA.

The Board approved an amendment to the exam contract in the fall of FY14 for immediate implementation, which did not happen during FY14. The Board hopes that the contract amendments will be in place at the start of FY15.

**Goal 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 ASCPA and the public abreast of new developments.

The Board continues to conduct unannounced visits at the Alaska Prometric test sites (Anchorage/Fairbanks). The Board notified NASBA (candidate care) regarding issues at the Fairbanks test site. The Board continues to send out quarterly questionnaires to exam candidates who test at Alaska test sites (Anchorage/Fairbanks). The Board will forward notice of any testing visit site issues to NASBA.

**Goal 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.
  - 1. 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.
  - 2. 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.
- c. Mentor executive administrator in developing procedures and goals for timely response to public, CPAs and CPA candidate requests.

The Board has participated in national and regional meetings, but not at its desired level. The opportunity to participate in these conferences and meetings has allowed the Board the ability to have input in the national regulatory aspect of our profession and provide Board member and staff exceptional educational opportunities. The Board has continued to endeavor to participate in and actively monitor NASBA activities. In doing so, Board members volunteer for NASBA committees and attend NASBA regional, annual and special meetings. During FY14, Jeffrey Johnson participated as a member of Legislative Support Committee and Don Rulien participated as a member of the Uniform Accountancy Act Committee. The Board encourages staff and Board members to participate in NASBA and to attend both regional and annual meetings in order to stay abreast of the quickly changing accounting environment.

During fiscal year 2014 the Board's travel was restricted, with some Board approved requests being denied or not being reviewed in a timely fashion. The inability of the Board to travel to attend NASBA meetings can be detrimental to the Board and the Board's mission to protect the public. The accounting profession is constantly changing, new laws are implemented and jurisdictions throughout the nation are experiencing a wide range of issues. By not attending these meetings and conferences, our Board is not able to keep up to the pace of changes regulating the industry.

The Board feels that it is extremely important for its members to attend the regional, national/annual, and special NASBA meetings. These meetings are very informative and educational to Board members. They are the only practical way for the Board to stay informed on issues regarding how Boards administer their duties, and changes that other Boards are facing. Much of what a Board does is determining the licensure of out-of-state candidates. The conferences provide technical education for new Board members which assist the Board with their duty of protection of the public. These conferences provide the information needed to stay abreast in regard to the ever-changing accounting environment; members are able to interact with NASBA staff and request a wide range of assistance from NASBA for legislative drafting to services that they provide.

## **Goal 5. Work with the Division regarding**

- a. Future licensee fee structure;
  - b. Board and staff travel and participation on NASBA meetings including:
    1. Executive Administrator attendance at NASBA annual and regional meetings and the NASBA Executive Director conference.
    2. No less than three (3) Board members will attend the NASBA regional conference and three (3) Board members will attend the annual NASBA meeting.
    3. One Board member or the Executive Administrator will attend any special NASBA meeting as they arise.
    4. Investigator will attend NASBA ED/Legal counsel conference.
  - c. Ongoing maintenance of the Board website.
  - d. Timely review and resolution of CPE audits.
- 
- a) Fees were updated prior to the 2013 renewal.
  - b) See Goal 4 above for more detail regarding travel. The Board did not meet the travel goals as outlined due to lack of timely approval/denial by the Division.
  - c) There are still changes that the Board would like to see on the Board website. The Division has been made aware of the improvements the Board would like implemented.
  - d) There are still outstanding audit issues from both the 2011 and 2013 renewals. The Board continues to work the Division to try to reduce the amount of time it takes to resolve CPE cases.

## **Goal 6. Pursue public awareness of enforcement activities.**

- a. Timely update of investigative information and statistics on the Board website.
- b. Interact with the investigative unit regarding consistency and monitoring of cases.
- c. Continue participation with the NASBA Accountancy Licensee Database (ALD).
- d. Executive Administrator to provide enforcement decisions to the general public.

The Board was pleased with the activities of the investigator during FY14 and took action on items that were presented. The Board designated a new liaison to work with the investigator as needed.

The executive administrator uses the NASBA/ALD system to search for all new applicants as a part of the application checklist that is presented to the Board for review with each application. The ALD system will show any licensing issues for all participating states.

The Board is still working with the Division to update the listing of license action information on the Boards website on a more timely fashion. The Board was advised during FY14 that although this used to be done by investigative staff, it may now be the responsibility of the Board to maintain its own list for posting.

### **FY15 goals and objectives:**

The Board will review/amend FY15 Goals and Objectives at its August 2014 meeting.

**ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY  
FY 2014 ANNUAL REPORT  
SUNSET AUDIT RECOMMENDATIONS**

Date of last Legislative Audit: FY13

Board sunset date: June 30, 2021

**Audit Recommendation #1: DCBPL's Director should continue to address deficiencies in the investigative case management system.**

Action taken:

A task force of investigative staff and IT professionals was formed to identify weaknesses and propose solutions.

Next Steps:

Continue to monitor the case management system.

Date completed:

Ongoing, but some items have been fixed.

# FISCAL YEAR 20\_\_\_\_ STATISTICAL OVERVIEW

Program: \_\_\_\_\_

AS 08. \_\_\_\_\_

12 AAC \_\_\_\_\_

Name of Individual Completing Report: \_\_\_\_\_

Date: \_\_\_\_\_

FY14 LICENSEES	NEW-ISSUED FY 20____	TOTAL AS OF 6/30/____

**A. Current Active Licenses, Endorsements, Permits**

List type and if issued by examination or credential, as applicable.

LICENSE TYPE & PROGRAM CODE	Lic. Type Code	Status Code	NEW-ISSUED FY 20____	TOTAL AS OF 6/30/____	LICENSURE BASIS
Example: Civil Engineer - AEL	C	AA	10	250	Exam: 6 Credentials: 4
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
<b>TOTAL</b>					

**B. Temporary Licenses**

LICENSE TYPE & PROGRAM CODE	Lic. Type Code	Status Code	NEW-ISSUED FY 20____	TOTAL AS OF 6/30/____	NOTES
Example: Physical Therapist - PHY	R	AA	4	24	
1.					
2.					
3.					
4.					
<b>TOTAL</b>					

**C. Current Licenses Issued as Inactive (not lapsed licenses)**  
 (Only Medical, Chiropractic, CPA, and Real Estate)

LICENSE TYPE & PROGRAM CODE	Lic. Type Code	Status Code	TOTAL AS OF 6/30/____
Example: Salesperson - REC	S	II	64
1.			
2.			
3.			
4.			
<b>TOTAL</b>			

**D. Retired Licenses**

CATEGORY & PROGRAM CODE	Lic. Type Code	Status Code	RETIRED DURING FY 20____	TOTAL AS OF 6/30/____	NOTES
Example: Osteopath - MED	O	RR	1	8	
1.					
2.					
3.					
<b>TOTAL</b>					

**E. Examination Detail**

(List each examination administration separately. Write "See Attached" and attach a separate sheet if necessary.)

EXAM TYPE	LOCATION	DATE	CANDIDATES	NO. PASSED	NO. FAILED
<b>Number of Postponed Exams</b>					
<b>Number of Exam Reviews</b>					

**F. Miscellaneous Program Activity**

List all instances of fee-related work performed under Centralized Regulations per 12 AAC 02.105 (tracked by each program's fee ticker)

DESCRIPTION	TOTAL
Example: License Verification	62

**G. Miscellaneous Program Activity**

List all instances of fee-related work performed under the licensing program's regulations that is not included above

DECSRIPTION	TOTAL
Example: Course Approval	16

**H. Board Meetings and Teleconferences**

DATE	LOCATION ( <i>indicate if teleconference</i> )