

**ALASKA BOARD OF PUBLIC ACCOUNTANCY
RECOMMENDED DISCIPLINARY GUIDELINES
ADOPTED 4/25/2025**

The Board has the discretion to depart from the guidelines, as appropriate for individual matters. Discipline to be commensurate with the severity of the violation.

The following are common issues and violations:

VIOLATION	NON-DISC ADVISEMENT LETTER	REPRIMAND/ LICENSE ACTION	MANDATORY AUDIT	CONSENT AGREEMENT (CA)	ASSESS IMPOSITION OF CIVIL FINE (ICF)	FINE AMOUNT	COMPLETE DEFICIENT CE HOURS?
A) LICENSE APPLICATION & RENEWAL ISSUES							
1 Did applicant incorrectly answer initial license fitness question(s)?							
WARNING	X					\$0	
MINOR OFFENSE		X		X		\$250	
MAJOR OFFENSE		X		X		\$500	
2 Did applicant fail to disclose per initial license fitness question(s)?							
WARNING	X					\$0	
MINOR OFFENSE		X		X		\$250	
MAJOR OFFENSE		X		X		\$500	
3 Did applicant fail to disclose lack of license?							
WARNING	X					\$0	
MINOR OFFENSE		X		X		\$250	
MAJOR OFFENSE		X		X		\$500	
4 Did Applicant falsify application?							
MINOR OFFENSE		X		X		\$500	
MAJOR OFFENSE		X		X		\$1,000	
5 Did individual applicant submit application after deadline?							
Note: Admin Fee of \$100 if renewed after 60 days						\$0	
6 Did firm applicant submit application after deadline?							
Note: Admin Fee of \$100 if renewed after 60 days						\$0	
B) UNLICENSED PRACTICE OR ACTIVITY ISSUES							
1 Did individual CPA or CPA firm violate the code of professional conduct?							
WARNING	X					\$0	
MINOR OFFENSE		X		X		\$500	
MAJOR OFFENSE		X		X		\$1,000	
2 Did individual CPA operate without a license?							
0 - 90 DAYS AFTER DEADLINE		X			X	\$250	
91 -180 DAYS AFTER DEADLINE		X			X	\$500	
181 -364 DAYS AFTER DEADLINE		X			X	\$750	
1 YEAR AFTER DEADLINE		X			X	\$1,000	
3 Did CPA firm operate without a license?							
0 - 90 DAYS AFTER DEADLINE		X			X	\$500	
91 -180 DAYS AFTER DEADLINE		X			X	\$1,000	
181 -364 DAYS AFTER DEADLINE		X			X	\$1,500	
1 YEAR AFTER DEADLINE		X			X	\$2,000	
C) CONTINUING EDUCATION							
1 Did CPA fail complete required number of CE hours?							
VIOLATION		X	X	X		\$200/HOUR, \$2,000 MAX	x
2 Did CPA falsify number of hours?							
VIOLATION		X	X	X		\$500/HOUR, \$3,000 MAX	x
3 Did CPA fail to prove number of hours?							
VIOLATION		X	X	X		\$200/HOUR, \$2,000 MAX	x
4 Did CPA fail to complete required ethics CE hours?							
VIOLATION		X	X	X		\$500/HOUR, \$2,000 MAX	x
5 Did CPA fail to comply with random audit?							
VIOLATION		X	X	X		\$250	
6 Is there material misrepresentation?							
VIOLATION		X	X	X		\$500/HOUR, \$3,000 MAX	
D) PEER REVIEW ISSUES							
1 Did firm perform attest functions & not registered with AICPA Peer Review?							
WARNING	X					\$0	
MINOR OFFENSE		X		X		\$500	
MAJOR OFFENSE		X		X		\$1,000	
2 Did firm fail to complete peer review requirement?							
WARNING	X					\$0	
MINOR OFFENSE		X		X		\$500	
MAJOR OFFENSE		X		X		\$1,000	
3 Did firm fail to complete corrective actions as remediation ?							
WARNING	X					\$0	
MINOR OFFENSE		X		X		\$500	
MAJOR OFFENSE		X		X		\$1,000	