

STATE OF ALASKA  
BOARD OF PUBLIC  
ACCOUNTANCY  
MEETING

JUNE  
5, 2025

**STATE OF ALASKA  
BOARD OF PUBLIC ACCOUNTANCY**

**MISSION STATEMENT**

*The mission of the  
Board of Public Accountancy  
is to protect  
the public interest  
by insuring that  
only qualified persons are licensed  
and appropriate standards  
of competency and practice  
are established  
and enforced.*

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

**BOARD OF PUBLIC ACCOUNTANCY**

June 5, 2025

Zoom Information:

Registration Link: <https://us02web.zoom.us/meeting/register/vzMmNS2KTb25Lst99k522Q>

Dial In: 253-215-8782 or 408-638-0968

Meeting ID = 825 8964 0544

**TENTATIVE MEETING AGENDA**

	<b><u>EST. TIME</u></b>	<b><u>TOPIC</u></b>	<b><u>EXPECTED MOTION</u></b>	
	9:00 a.m.	<b>Call to Order/Roll Call</b>		Beth Stuart, Chair
1	9:02 a.m.	<b>Agenda</b>	Approve agenda	Chair
2	9:05 a.m.	<b>Minutes</b> • April 25, 2025	Approve minutes	Chair
3	9:07 a.m.	<b>Ethics Report Disclosures</b>		All
4	9:08 a.m.	<b>Public Comment</b> • 3-minute time limit		Chair
5	9:15 a.m.	<b>Alaska Society of CPAs update</b>		AKCPA
6	9:20 a.m.	<b>Application Review</b>	Executive session if needed Approve/deny/table applications and other requests	Chair
	<b>Break</b>			
7	10:15 a.m.	<b>Investigative Matters</b> • ICFs/CAs for review	Executive session if needed Approve/deny/table ICFs/CAs	Chair
8	10:40 a.m.	<b>Statute/Regulation Projects</b> • Legislation update • Regulation project – review public comments & adopt	Motion to approve regulation change	Chair
9	11:40 a.m.	<b>Administrative Business</b> • Administrative Order 358 • Confirm upcoming meeting schedule: • August 22, 2025 • November 14, 2025 • Review task lists • Sign minutes		Chair
	12:00 p.m.	<b>Adjourn</b>	Adjourn	

MINUTES

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

**BOARD OF PUBLIC ACCOUNTANCY**

**MINUTES OF MEETING**

**April 25, 2025**

***These draft minutes were prepared by staff of the Division of Corporations, Business and Professional Licensing. They have not been reviewed or approved by the Board.***

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 April 25, 2025.

**Call to Order/Roll Call**

The meeting was called to order by Beth Stuart, at 9:30 a.m. Those present, constituting a quorum of the Board were:

Mark Diehl, CPA  
Rachel Hanks, CPA  
Beth Stuart, CPA  
Donovan Neal, CPA  
James Doughty, CPA

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

Cori Hondolero, Executive Administrator  
Roger Rouse, Investigator III (agenda item #9)  
Jennifer Summers, Senior Investigator (agenda item #9)  
Sylvan Robb, Director (agenda item #12)

Visitors present included:

Crista Burson, Alaska Society of CPAs (AKCPA)  
Andrew Bergene  
Daniel Rosano  
Ayush Gajadien

**Agenda Item 1 – Introductions**

The Board welcomed new member James Doughty and all members/staff present provided brief introductions.

### **Agenda Item 2 – Review Agenda**

**Upon a motion duly made by Mr. Doughty, seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to approve the agenda as written.**

### **Agenda Item 3 – Review Meeting Minutes**

The Board reviewed the minutes of the last meeting.

**Upon a motion duly made by Mr. Diehl, seconded by Ms. Hanks, and approved unanimously, it was:**

**RESOLVED to approve the minutes of the February 7, 2025 meeting as written.**

### **Agenda Item 4 – Ethics Report**

It was determined that there was nothing to report.

### **Agenda Item 5 – Public Comment**

There was no one present that made a request to address the Board.

### **Agenda Item 6 - Alaska Society of Certified Public Accountants (ASCPA)**

Ms. Burson was present and provided a listing of current Society activities:

1. Alaska Society of CPAs Board of Directors met Wednesday, April 23rd.
2. 2025 Annual Meeting is Wednesday, May 28th – Friday, May 30th at Windsong Lodge in Seward. Request a member of the State Board of Public Accountancy to speak on Friday, May 30th.
3. AICPA Spring Council is May 13th – 15th, 2025 in Washington, D.C. We will meet with our U.S. Senators and Representative to lobby for issues impacting the profession including:
  - Tax Policy: As Congress begins contemplating tax policy changes as part of the 2025 reconciliation bill, we will share framework to analyze proposals and change tax rules.
  - STEM: The profession supports reintroduction of House and Senate bills that would allow existing K-12 STEM grant funding to be used for accounting education.
  - 529 Savings Plan: The profession supports the *Freedom to Invest In Tomorrow's Workforce Act*, which will expand the use of 529 savings plans to cover postsecondary credentials.
  - IRS Issues

4. Bi-weekly Tax Round Table Meetings virtual – next meeting is Tuesday, April 29th at noon.

5. 2025-2026 AKCPA Board of Directors Election Results

President-Elect: Kelly Mayes

Treasurer: Dominique Kurth

Secretary: Glen Dunn

Directors: Meghan Carson Munoz, Alyssa Larsen, Grant Todd & Kelly Ward

Hagelbarger Scholarship Director: Margaret Hernandez

6. Advocacy –

- Proposed Regulation Changes – The AKCPA Legislative Committee reviewed and provided feedback to our Board of Directors. A comment letter is forthcoming.

- Alaska Bills Tracked

HB 121 – Accounting; Practice Privilege

AKCPA Board of Directors sent letter of support on March 10th and continue to assist with coordinating expert, invited and public testimony.

SB 99 – CPA as Private Professional Conservators

Introduced by Senator Robert Myers, SB 99 allows a licensed CPA to qualify automatically for licensure as a professional conservator.

SB 73 – Marijuana: Tax/Registration; Income Tax

Introduced by Senator Matt Claman. While most language contained in the bill pertains to Marijuana businesses there is language included that would reinstate the small corporate exemption that sunset in 2024 and impacted Alaska based C Corps.

- 2025 Proposed Uniform Accountancy Act Changes Exposure Draft – The latest exposure draft issued on March 4th with comments due by May 3<sup>rd</sup>. The AKCPA Board of Directors are responding with a comment letter.

### **Agenda Item 7 – Pre-Read Items (CPA Exam & Correspondence)**

Copies of recent exam surveys were included in the meeting packet.

The Board reviewed the correspondence in the meeting packet and noted that none of the items required response.

### **Agenda Item 8 – NASBA Updates**

#### **UAA Exposure Draft**

The Board reviewed the exposure draft and determined that a response was not necessary.

#### **Meetings**

Western Regional meeting – June 17-19, 2025 - Mr. Neal, Mr. Doughty and Ms. Hondolero designated to attend.

Annual Meeting – Chicago, IL – October 26-29, 2025 – Ms. Hanks and Ms. Hondolero designated to attend.

### Committees

Ms. Hanks & Mr. Diehl – Communications Committee – The committee is working on the amount of emails being sent by NASBA. The communications department at NASBA can assist with newsletters; Boards need to create all content. There are also one-page infographics that can be created and other free services.

### **Agenda Item 9 – Investigative Report**

Investigator Rouse and Senior Investigator Summers joined the meeting.

Investigator Rouse provided a summary of the investigative report in the packet.

The current report covered the period January 24, 2025 to April 14, 2025.

- 49 open cases
- 9 closed cases

The Board inquired about the oldest cases; Investigator Rouse indicated that he hoped to have some of those cases closed soon.

**Upon a motion duly made by Ms. Hanks, seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to enter into executive session for the purpose of reviewing investigative matters.**

The Board entered executive session at 10:37 a.m.  
The Board went back on the record at 10:52 a.m.

**Upon a motion duly made by Ms. Hanks seconded by Mr. Neal, and approved unanimously, it was:**

**RESOLVED to accept the Imposition of Civil Fine (ICF) for case #2022-000046.**

\*Mr. Diehl was the reviewing Board member and abstained from voting.

**Upon a motion duly made by Ms. Hanks seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to accept the Imposition of Civil Fine (ICFs) for cases #2024-000083, 2024-000165 and 2024-000330.**

\*Ms. Stuart was the reviewing Board member and abstained from voting.

**Upon a motion duly made by Ms. Hanks seconded by Mr. Neal, and approved unanimously, it was:**

**RESOLVED to accept the license surrender for cases #2024-001190, 2024-000119, 2022-000869 and 2022-000870.**

The Board thanked the investigators for the report that was presented.

#### **Agenda Item 10 – Disciplinary Matrix**

The Board reviewed the updated version of the matrix that had been emailed to all members. A few additional edits were noted. Senior investigator Summers stated that once adopted, the matrix should be posted to the Board website.

**Upon a motion duly made by Ms. Hanks seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to adopt the disciplinary matrix and add today's date to it.**

#### **Agenda Item 11 – Board Business**

##### ED Report

Board vacancy – two seats vacant (2 public members).

Division staffing – Ms. Hondolero is assisting with other programs; time worked on other programs is charged accordingly. The Division is down to one regulations specialist, so there may be delays in processing projects.

##### Revenue/Expenditure Report & Fees

The FY25Q2 report was included in the meeting packet.

##### AKCPA Annual Meeting

The Society annual meeting will be held in Seward May 28-30; the business meeting will take place on May 30<sup>th</sup>. Mr. Diehl will be attending the meeting and will provide an overview of State Board activities during the business meeting.

#### **Agenda Item 13 – Application Review**

**Upon a motion duly made by Ms. Hanks, seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to enter into executive session for the purpose of reviewing applications.**

The Board entered executive session at 11:25 a.m.  
The Board went back on the record at 11:42 a.m.

**Upon a motion duly made by Ms. Hanks seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to approve Andrew Bergene, Luke Fulp, Jane Salgado, Abram Tooyak and Alana Wheaton for licensure by exam.**

**Upon a motion duly made by Ms. Hanks seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to table the licensure by exam application of Jackson French; applicant has not met the requirements of 12 AAC 04.185(b) and 12 AAC 04.151(a).**

**Upon a motion duly made by Ms. Hanks seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to deny the licensure by exam application of Chitra Shamnani; applicant does not meet the requirements of 12 AAC 04.151.**

**Upon a motion duly made by Ms. Hanks seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to approve the reinstatements of Akinbayo Akinpelu, Oliver Bussiek, Sasha Alexander Haggemuller and Wolf-Heinrich Werling.**

**Upon a motion duly made by Ms. Hanks seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to approve the firm permits of Baldwin Moffitt Behm LLP and Financial Fairy LLC.**

### **Agenda Item 13 – Administrative Business**

#### **Confirm Upcoming Meeting Dates/Locations**

- June 5, 2025 – teleconference to review/adopt regulations.
- August 22, 2025
- November 14, 2025

**Agenda Item 12 – Statutes/Regulations**

**Legislation**

Ms. Stuart provided an update – HB121 has passed the House; Senate hearings will start soon.

Sylvan Robb, Division Director joined the meeting to discuss some current legislation with the Board.

HB158/SB145 – Universal Temporary Licensure – Establishes a pathway for the Division to issue temporary licenses to qualified professionals. Eliminates need for professionals to submit applications for both temporary and permanent licenses.

Nurse Licensure Compact (NLC) – Portability for licensing; 43 US jurisdictions have joined the NLC and 6 more have bills pending. The nursing Board and licensees support this legislation.

**Regulations**

The project currently out for public comment closes on May 9, 2025. The Board will review comments received and act on the project at the June 5<sup>th</sup> teleconference.

There was discussion about goals for the next year. The Board determined that it wanted to restart participating in joint luncheons with the State Society. The Board will coordinate the luncheon as part of the next in-person meeting in November.

**Upon a motion duly made by Mr. Doughty; seconded by Mr. Diehl, and approved unanimously, it was:**

**RESOLVED to adjourn the meeting.**

There being no further business, the meeting adjourned at 12:57 p.m.

Respectfully Submitted:

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Cori Hondolero  
Executive Administrator

Approved:

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Board of Public Accountancy  
April 25, 2025  
Page 8 of 8

Beth Stuart, Chair  
Alaska Board of Public Accountancy

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

ETHICS  
INFORMATION

State of Alaska  
DEPARTMENT OF LAW

# ETHICS ACT PROCEDURES FOR BOARDS & COMMISSIONS

All board and commission members and staff should be familiar with the Executive Branch Ethics Act procedures outlined below.

## Who Is My Designated Ethics Supervisor (DES)?

Every board or commission subject to the Ethics Act<sup>1</sup> has several ethics supervisors designated by statute.

- The chair serves as DES for board or commission members.
- The chair serves as DES for the executive director.
- The executive director serves as DES for the staff.
- The governor is the DES for a chair.<sup>2</sup>

## What Do I Have To Disclose?

The Ethics Act requires members of boards and commissions to disclose:

- Any matter that is a potential conflict of interest with actions that the member may take when serving on the board or commission.
- Any circumstance that may result in a violation of the Ethics Act.
- Any personal or financial interest (or that of an immediate family member) in a state grant, contract, lease or loan that is awarded or administered by the member's board or commission.
- The receipt of certain gifts.

The executive director of the board or commission and its staff, as state employees, must also disclose:

- Compensated outside employment or services.
- Volunteer service, if any compensation, including travel and meals, is paid or there is a potential conflict with state duties.

- For more information regarding the types of matters that may result in violations of the Ethics Act, board or commission members should refer to the guide, *"Ethics Information for Members of Boards and Commissions."* The executive director and staff should refer to the guide, *Ethics Information for Public Employees.* Both guides and disclosure forms may be found on the Department of Law's ethics website.

## **How Do I Avoid Violations of the Ethics Act?**

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- Make timely disclosures!
- Follow required procedures!
- Provide all information necessary to a correct evaluation of the matter!<sup>3</sup>
- When in doubt, disclose and seek advice!
- Follow the advice of your DES!

## **What Are The Disclosure Procedures for Board and Commission Members?**

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The procedural requirements for disclosures by members are set out in AS 39.52.220 and 9 AAC 52.120. One goal of these provisions is to help members avoid violations of the Ethics Act. The procedures provide the opportunity for members to seek review of matters in advance of taking action to ensure that actions taken will be consistent with the Act.

### **Procedure for declaring actual or potential conflicts.**

Members must declare potential conflicts and other matters that may violate the Ethics Act on the public record and in writing to the chair.

*Disclosure on the public record.* Members must identify actual and potential conflicts orally at the board or commission's public meeting in advance of participating in deliberations or taking any official action on the matter.

- A member must always declare a conflict and may choose to refrain from voting, deliberations or other participation regarding a matter.<sup>4</sup>
- If a member is uncertain whether participation would result in a violation of the Act, the member should disclose the circumstances and seek a determination from the chair.

*Disclosure in writing at a public meeting.* In addition to an oral disclosure at a board or commission meeting, members' disclosures must be made in writing.

- If the meeting is recorded, a tape or transcript of the meeting is preserved and there is a method for identifying the declaration in the record, an oral disclosure may serve as the written disclosure.
- Alternatively, the member must note the disclosure on the Notice of Potential Violation disclosure form and the chair must record the determination.

*Confidential disclosure in advance of public meeting.* Potential conflicts may be partially addressed in advance of a board or commission's public meeting based on the published meeting agenda or other board or commission activity.

- A member identifying a conflict or potential conflict submits a Notice of Potential Violation to the chair, as DES, in advance of the public meeting.
- This written disclosure is considered confidential.
- The chair may seek advice from the Attorney General.
- The chair makes a written determination, also confidential, whether the disclosed matter represents a conflict that will result in a violation of the Ethics Act if the member participates in official action addressing the matter.<sup>5</sup>
- If so, the chair directs the member to refrain from participating in the matter that is the subject of the disclosure.
- An oral report of the notice of potential violation and the determination that the member must refrain from participating is put on the record at a public meeting.<sup>6</sup>

*Determinations at the public meeting.* When a potential conflict is declared by a member for the public record, the following procedure must be followed:

- The chair states his or her determination regarding whether the member may participate.
- Any member may then object to the chair's determination.
- If an objection is made, the members present, excluding the member who made the disclosure, vote on the matter.
- *Exception:* A chair's determination that is made consistent with advice provided by the Attorney General may not be overruled.
- If the chair, or the members by majority vote, determines that a violation will exist if the disclosing member continues to participate, the member must refrain from voting, deliberating or participating in the matter.<sup>7</sup>

*If the chair identifies a potential conflict,* the same procedures are followed. If possible, the chair should forward a confidential written notice of potential violation to the Office of the Governor for a determination in advance of the board or commission meeting. If the declaration is first

made at the public meeting during which the matter will be addressed, the members present, except for the chair, vote on the matter. If a majority determines that a violation of the Ethics Act will occur if the chair continues to participate, the chair shall refrain from voting, deliberating or participating in the matter. A written disclosure or copy of the public record regarding the oral disclosure should be forwarded to the Office of the Governor for review by the chair's DES.

## **Procedures for Other Member Disclosures**

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A member's interest in a state grant, contract, lease or loan and receipt of gifts are disclosed by filling out the appropriate disclosure form and submitting the form to the chair for approval. The disclosure forms are found on the Department of Law's ethics website.

## **What Are The Disclosure Procedures for Executive Directors and Staff?**

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Ethics disclosures of the executive director or staff are made in writing to the appropriate DES (chair for the executive director and the executive director for staff).

- Disclosure forms are found on the ethics website, noted above.

*Notices of Potential Violations.* Following receipt of a written notice of potential violation, the DES investigates, if necessary, and makes a written determination whether a violation of the Ethics Act could exist or will occur. A DES may seek advice from the Attorney General. If feasible, the DES shall reassign duties to cure a potential violation or direct divestiture or removal by the employee of the personal or financial interests giving rise to the potential violation.

- These disclosures are not required to be made part of the public record.
- A copy of a determination is provided to the employee.
- Both the notice and determination are confidential.

*Other Disclosures.* The DES also reviews other ethics disclosures and either approves them or determines what action must be taken to avoid a violation of the Act. In addition to the disclosures of certain gifts and interests in the listed state matters, state employees must disclose all outside employment or services for compensation.

- The DES must provide a copy of an approved disclosure or other determination the employee.

## **How Are Third Party Reports of Potential Violations or Complaints Handled?**

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Any person may report a potential violation of the Ethics Act by a board or commission member or its staff to the appropriate DES or file a complaint alleging actual violations with the Attorney General.

- Notices of potential violations and complaints must be submitted **in writing and under oath**.
- Notices of potential violations are investigated by the appropriate DES who makes a written determination whether a violation may exist.<sup>8</sup>
- Complaints are addressed by the Attorney General under separate procedures outlined in the Ethics Act.
- **These matters are confidential**, unless the subject waives confidentiality or the matter results in a public accusation.

## **What Are The Procedures for Quarterly Reports?**

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Designated ethics supervisors must submit copies of notices of potential violations received and the corresponding determinations to the Attorney General for review by the state ethics attorney as part of the quarterly report required by the Ethics Act.

- Reports are due in April, July, October and January for the preceding quarter.
- A sample report may be found on the Department of Law's ethics website.
- An executive director may file a quarterly report on behalf of the chair and combine it with his or her own report.
- If a board or commission does not meet during a quarter and there is no other reportable activity, the DES advises the Department of Law Ethics Attorney by e-mail at [ethicsreporting@alaska.gov](mailto:ethicsreporting@alaska.gov) and no other report is required.

If the state ethics attorney disagrees with a reported determination, the attorney will advise the DES of that finding. If the ethics attorney finds that there was a violation, the member who committed the violation is not liable if he or she fully disclosed all relevant facts reasonably necessary to the ethics supervisor's or commission's determination and acted consistent with the determination.

## **How Does A DES or Board or Commission Get Ethics Advice?**

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A DES or board or commission may make a **written request** to the Attorney General for an opinion regarding the application of the Ethics Act. In practice, the Attorney General, through the state ethics attorney, also provides **advice by phone or e-mail** to designated ethics supervisors, especially when time constraints prevent the preparation of timely written opinions.

- A request for advice and the advisory opinion are confidential.
- The ethics attorney endeavors to provide prompt assistance, although that may not always be possible.
- The DES must make his or her determination addressing the potential violation based on the opinion provided.

It is the obligation of each board or commission member, as well as the staff, to ensure that the public's business is conducted in a manner that is consistent with the standards set out in the Ethics Act. We hope this summary assists you in ensuring that your obligations are met.

<sup>1</sup> The Act covers a board, commission, authority, or board of directors of a public or quasi-public corporation, established by statute in the executive branch of state government.

<sup>2</sup> The governor has delegated the DES responsibility to Guy Bell, Administrative Director of the Office of the Governor.

<sup>3</sup> You may supplement the disclosure form with other written explanation as necessary. Your signature on a disclosure certifies that, to the best of your knowledge, the statements made are true, correct and complete. False statements are punishable.

<sup>4</sup> In most, but not all, situations, refraining from participation ensures that a violation of the Ethics Act does not occur. Abstention does not cure a conflict with respect to a significant direct personal or financial interest in a state grant, contract, lease or loan because the Ethics Act prohibition applies whether or not the public officer actually takes official action.

<sup>5</sup> The chair must give a copy of the written determination to the disclosing member. There is a determination form available on the Department of Law's ethics web page. The ethics supervisor may also write a separate memorandum.

<sup>6</sup> In this manner, a member's detailed personal and financial information may be protected from public disclosure.

<sup>7</sup> When a matter of particular sensitivity is raised and the ramifications of continuing without an advisory opinion from the Attorney General may affect the validity of the board or commission's action, the members should consider tabling the matter so that an opinion may be obtained.

<sup>8</sup> The DES provides a copy of the notice to the employee who is the subject of the notice and may seek input from the employee, his or her supervisor and others. The DES may seek advice from the Attorney General. A copy of the DES' written determination is provided to the subject employee and the complaining party. The DES submits a copy of both the notice and the determination to the Attorney General for review as part of the DES' quarterly report. If feasible,

the DES shall reassign duties to cure a potential violation or direct divestiture or removal by the employee of the personal or financial interests giving rise to the potential violation.

6/14

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The Attorney General and Department of Law staff may not provide legal advice to private citizens or organizations. Please contact an attorney if you need legal advice. The Alaska Lawyer Referral Service or your local bar association may be able to assist you in locating a lawyer.

**Alaska Department of Law**

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State of Alaska  
DEPARTMENT OF LAW

# ETHICS INFORMATION FOR MEMBERS OF BOARDS & COMMISSIONS (AS 39.52)

## Introduction

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This is an introduction to AS 39.52, the *Alaska Executive Branch Ethics Act*. This guide is not a substitute for reading the law and its regulations. State board and commission members who have further questions should contact their board chair or staff.

The Ethics Act applies to all current and former executive branch public employees and *members of statutorily created boards and commissions*.

## Scope of Ethics Act (AS 39.52.110)

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Service on a state board or commission is a public trust. The Ethics Act prohibits substantial and material conflicts of interest. Further, board or commission members, and their immediate family, may not improperly benefit, financially or personally, from their actions as board or commission members. The Act does not, however, discourage independent pursuits, and it recognizes that minor and inconsequential conflicts of interest are unavoidable.

## Misuse of Official Position (AS 39.52.120)

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Members of boards or commissions may not use their positions for personal gain or to give an unwarranted benefit or treatment to any person. For example, board members may not:

- use their official positions to secure employment or contracts;
  - accept compensation from anyone other than the State for performing official duties;
  - use State time, equipment, property or facilities for their own personal or financial benefit or for partisan political purposes;
  - take or withhold official action on a matter in which they have a personal or financial interest; or
  - coerce subordinates for their personal or financial benefit.
- attempt to influence outcome of an administrative hearing by privately contacting the hearing officer.



Terry knew that a proposal that was before the board would harm Terry's business competitor. Instead of publicly disclosing the matter and requesting recusal, Terry voted on the proposal.



Board member Mick has board staff employee Bob type an article for him that Mick hopes to sell to an Alaskan magazine. Bob types the article on State time.

## **Improper Gifts (AS 39.52.130)**

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A board member may not solicit or accept gifts if a person could reasonably infer from the circumstances that the gift is intended to influence the board member's action or judgment. "Gifts" include money, items of value, services, loans, travel, entertainment, hospitality, and employment. All gifts from registered lobbyists are presumed to be improper, unless the giver is immediate family of the person receiving the gift.

A gift worth more than \$150 to a board member or the board member's immediate family must be reported within 30 days if:

- the board member can take official action that can affect the giver, or
- the gift is given to the board member because he or she is on a state board.

The receipt of a gift worth less than \$150 may be prohibited if a person could reasonably infer from the circumstances that the gift is intended to influence the board member's action or judgment. Receipt of such a gift should be disclosed.

Any gift received from another government, regardless of value, must be reported; the board member will be advised as to the disposition of this gift.

*A form for reporting gifts is available at [www.law.alaska.gov/doclibrary/ethics](http://www.law.alaska.gov/doclibrary/ethics) or from the board or commission staff.*

This restriction on gifts does not apply to lawful campaign contributions.



The commission is reviewing Roy's proposal for an expansion of his business. Roy invites all the board members out to dinner at an expensive restaurant. He says it will be okay, since he isn't excluding any of the members.



Jody receives a holiday gift every year from Sam. Jody was recently appointed to a state board, but Sam has no business that is before the board. Jody may accept the gift.

## Improper Use or Disclosure of Information (AS 39.52.140)

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No former or current member of a board may use or disclose any information acquired from participation on the board if that use or disclosure could result in a financial or personal benefit to the board member (or immediate family), unless that information has already been disseminated to the public. Board members are also prohibited from disclosing confidential information, unless authorized to do so.



Sheila has been on the board for several years. She feels she has learned a great deal of general information about how to have a successful business venture. So she sets up her own business and does well.



Delores has always advised and assisted the other doctors in her clinic on their continuing education requirements. After Delores is appointed to the medical board, she discloses this role to the board and continues to advise the doctors in her clinic.



Jim reviews a confidential investigation report in a licensing matter. He discusses the practitioner's violation with a colleague who is not a board member.

## Improper Influence in State Grants, Contracts, Leases or Loans (AS 39.52.150)

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A board member, or immediate family, may not apply for, or have an interest in a State grant, contract, lease, or loan, if the board awards or takes action to administer the State grant, contract, lease, or loan.

A board member (or immediate family) may apply for or be a party to a *competitively solicited* State grant, contract or lease, if the board as a body does not award or administer the grant, contract, or lease and so long as the board member does not take official action regarding the grant, contract, or lease.

A board member (or immediate family) may apply for and receive a State loan that is generally available to the public and has fixed eligibility standards, so long as the board member does not take (or withhold) official action affecting the loan's award or administration.

Board members must report to the board chair any personal or financial interest (or that of immediate family) in a State grant, contract, lease or loan that is awarded or administered by the agency the board member serves. *A form for this purpose is available at [www.law.alaska.gov/doclibrary/ethics](http://www.law.alaska.gov/doclibrary/ethics) or from the board or commission staff.*



 John sits on a board that awards state grants. John hasn't seen his daughter for nearly ten years so he figures that it doesn't matter when her grant application comes up before the board.

 The board wants to contract out for an analysis of the board's decisions over the last ten years. Board member Kim would like the contract since she has been on the board for ten years and feels she could do a good job.

## **Improper Representation (AS 39.52.160)**

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A board or commission member may not represent, advise, or assist a person in matters pending before the board or commission for compensation. A nonsalaried board or commission member may represent, advise, or assist in matters in which the member has an interest that is regulated by the member's own board or commission, if the member acts in accordance with AS 39.52.220 by disclosing the involvement in writing and on the public record, and refraining from all participation and voting on the matter. This section does not allow a board member to engage in any conduct that would violate a different section of the Ethics Act.

 Susan sits on the licensing board for her own profession. She will represent herself and her business partner in a licensing matter. She discloses this situation to the board and refrains from participation in the board's discussions and determinations regarding the matter.

## **Restriction on Employment After Leaving State Service (AS 39.52.180)**

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For two years after leaving a board, a former board member may not provide advice or work for compensation on any matter in which the former member personally and substantially participated while serving on the board. This prohibition applies to cases, proceedings, applications, contracts, legislative bills, regulations, and similar matters. This section does not prohibit a State agency from contracting directly with a former board member.

With the approval of the Attorney General, the board chair may waive the above prohibition if a determination is made that the public interest is not jeopardized.

Former members of the governing boards of public corporations and former members of boards and commissions that have regulation-adoption authority, except those covered by the centralized licensing provisions of AS 08.01, may not lobby for pay for one year.

 The board has arranged for an extensive study of the effects of the Department's programs. Andy, a board member, did most of the liaison work with the contractor selected by the board, including some negotiations about the scope of the study. Andy quits the board and goes to work for the contractor, working on the study of the effects of the Department's programs.



Andy takes the job, but specifies that he will have to work on another project.

## **Aiding a Violation Prohibited (AS 39.52.190)**

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Aiding another public officer to violate the Ethics Act is prohibited.

## **Agency Policies (AS 39.52.920)**

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Subject to the Attorney General's review, a board may adopt additional written policies further limiting personal or financial interests of board members.

## **Disclosure Procedures**

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### **DECLARATION OF POTENTIAL VIOLATIONS BY MEMBERS OF BOARDS OR COMMISSIONS (AS 39.52.220)**

A board member whose interests or activities could result in a violation of the Ethics Act if the member participates in board action must disclose the matter on the public record and in writing to the board chair who determines whether a violation exists. *A form for this purpose is available at [www.law.alaska.gov/doclibrary/ethics](http://www.law.alaska.gov/doclibrary/ethics) or from the board or commission staff.* If another board member objects to the chair's ruling or if the chair discloses a potential conflict, the board members at the meeting (excluding the involved member) vote on the matter. If the chair or the board determines a violation will occur, the member must refrain from deliberating, voting, or participating in the matter. For more information, see *Ethics Act Procedures for Boards and Commissions* available at the above noted web site.

When determining whether a board member's involvement in a matter may violate the Ethics Act, either the chair or the board or commission itself may request guidance from the Attorney General.

### **ATTORNEY GENERAL'S ADVICE (AS 39.52.240-250)**

A board chair or a board itself may request a written advisory opinion from the Attorney General interpreting the Ethics Act. A former board member may also request a written advice from the Attorney General. These opinions are confidential. Versions of opinions without identifying information may be made available to the public.

### **REPORTS BY THIRD PARTIES (AS 39.52.230)**

A third party may report a suspected violation of the Ethics Act by a board member in writing and under oath to the chair of a board or commission. The chair will give a copy to the board member and to the Attorney General and review the report to determine whether a violation may or does

exist. If the chair determines a violation exists, the board member will be asked to refrain from deliberating, voting, or participating in the matter.

## **Complaints, Hearings, and Enforcement**

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### **COMPLAINTS (AS 39.52.310-330)**

Any person may file a complaint with the Attorney General about the conduct of a current or former board member. Complaints must be written and signed under oath. The Attorney General may also initiate complaints based on information provided by a board. A copy of the complaint will be sent to the board member who is the subject of the complaint and to the Personnel Board.

All complaints are reviewed by the Attorney General. If the Attorney General determines that the complaint does not warrant investigation, the complainant and the board member will be notified of the dismissal. The Attorney General may refer a complaint to the board member's chair for resolution.

After investigation, the Attorney General may dismiss a complaint for lack of probable cause to believe a violation occurred or recommend corrective action. The complainant and board member will be promptly notified of this decision.

Alternatively, if probable cause exists, the Attorney General may initiate a formal proceeding by serving the board or commission member with an accusation alleging a violation of the Ethics Act. Complaints or accusations may also be resolved by settlement with the subject.

### **CONFIDENTIALITY (AS 39.52.340)**

Complaints and investigations prior to formal proceedings are confidential. If the Attorney General finds evidence of probable criminal activity, the appropriate law enforcement agency shall be notified.

### **HEARINGS (AS 39.52.350-360)**

An accusation by the Attorney General of an alleged violation may result in a hearing. An administrative law judge from the state's Office of Administrative Hearings serves as hearing officer and determines the time, place and other matters. The parties to the proceeding are the Attorney General, acting as prosecutor, and the accused public officer, who may be represented by an attorney. Within 30 days after the hearing, the hearing officer files a report with the Personnel Board and provides a copy to the parties.

### **PERSONNEL BOARD ACTION (AS 39.52.370)**

The Personnel Board reviews the hearing officer's report and is responsible for determining whether a violation occurred and for imposing penalties. An appeal may be filed by the board member in the Superior Court.

### **PENALTIES (AS 39.52.410-460)**

When the Personnel Board determines a board member has violated the Ethics Act, it will order the member to refrain from voting, deliberating, or participating in the matter. The Personnel Board may also order restitution and may recommend that the board member be removed from the board or commission. If a recommendation of removal is made, the appointing authority will immediately remove the member.

If the Personnel Board finds that a former board member violated the Ethics Act, it will issue a public statement about the case and will ask the Attorney General to pursue appropriate additional legal remedies.

State grants, contracts, and leases awarded in violation of the Ethics Act are voidable. Loans given in violation of the Ethics Act may be made immediately payable.

Fees, gifts, or compensation received in violation of the Ethics Act may be recovered by the Attorney General.

The Personnel Board may impose a fine of up to \$5,000 for each violation of the Ethics Act. In addition, a board member may be required to pay up to twice the financial benefit received in violation of the Ethics Act.

Criminal penalties are in addition to the civil penalties listed above.

### **DEFINITIONS (AS 39.52.960)**

Please keep the following definitions in mind:

**Benefit** - anything that is to a person's advantage regardless financial interest or from which a person hopes to gain in any way.

**Board or Commission** - a board, commission, authority, or board of directors of a public or quasi-public corporation, established by statute in the executive branch, including the Alaska Railroad Corporation.

**Designated Ethics Supervisor** - the chair or acting chair of the board or commission for all board or commission members and for executive directors; for staff members, the executive director is the designated ethics supervisor.

**Financial Interest** - any property, ownership, management, professional, or private interest from which a board or commission member or the board or commission member's immediate family

receives or expects to receive a financial benefit. Holding a position in a business, such as officer, director, partner, or employee, also creates a financial interest in a business.

**Immediate Family** - spouse; another person cohabiting with the person in a conjugal relationship that is not a legal marriage; a child, including a stepchild and an adoptive child; a parent, sibling, grandparent, aunt, or uncle of the person; and a parent or sibling of the person's spouse.

**Official Action** - advice, participation, or assistance, including, for example, a recommendation, decision, approval, disapproval, vote, or other similar action, including inaction, by a public officer.

**Personal Interest** - the interest or involvement of a board or commission member (or immediate family) in any organization or political party from which a person or organization receives a benefit.

*For further information and disclosure forms, visit our Executive Branch Ethics web site or please contact:*

State Ethics Attorney  
Alaska Department of Law  
1031 West 4th Avenue, Suite 200  
Anchorage, Alaska 99501-5903  
(907) 269-5100  
attorney.general@alaska.gov

Revised 9/2013

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The Attorney General and Department of Law staff may not provide legal advice to private citizens or organizations. Please contact an attorney if you need legal advice. The Alaska Lawyer Referral Service or your local bar association may be able to assist you in locating a lawyer.

**Alaska Department of Law**  
1031 West 4th Avenue, Suite 200  
Anchorage, AK 99501  
[attorney.general@alaska.gov](mailto:attorney.general@alaska.gov)  
Phone: (907) 269-5100 | Fax: (907) 276-3697  
TTY: 907-258-9161

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# Ethics Disclosure Form

## Receipt of Gift

TO: \_\_\_\_\_, Designated Ethics Supervisor, \_\_\_\_\_  
(Agency, Public Corporation, Board, Commission or Council)

This disclosure reports receipt of a gift to me or my immediate family member, as required by AS 39.52.130(a) or (b) or (f) or 9 AAC 52.060.

1. Is the gift valued in excess of \$150?  
 Yes  No
2. Is the gift connected to my position as a state officer, employee or member of a state board or commission?  
 Yes  No
3. Can I take or withhold official action that may affect the person or entity that gave me the gift?  
 Yes  No
4. Are there circumstances in which it could reasonably be inferred that the gift is intended to influence the performance of official duties, actions, or judgment?  
 Yes  No

*(If the answer to any question is "Yes," or if you are not sure, you must complete this form and provide it to your designated ethics supervisor.)*

The gift is \_\_\_\_\_

Identify gift giver by full name, title, and organization or relationship, if any and occasion for gift: \_\_\_\_\_

My estimate of its value is \$ \_\_\_\_\_ The date of receipt was \_\_\_\_\_

The gift was received by a member of my family. Who? \_\_\_\_\_

*If you checked "Yes" to question 3 above, explain the official action you may take that affects the giver (attach additional page, if necessary):* \_\_\_\_\_

I certify to the best of my knowledge that my statement is true, correct, and complete. In addition to any other penalty or punishment that may apply, the submission of a false statement is punishable under AS 11.56.200 - AS 11.56.240.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Division)

\_\_\_\_\_  
(Position Title)

\_\_\_\_\_  
(Location)

Ethics Supervisor Determination:  Approve  Disapproved

\_\_\_\_\_  
Designated Ethics Supervisor\*

\_\_\_\_\_  
(Date)

*\*Designated Ethics Supervisor: Provide a copy of the approval or disapproval to the employee. If action is necessary under AS 39.52.210 or AS 39.52.220, attach a determination stating the reasons and send a copy of the determination and disclosure to the attorney general with your quarterly report.*

# Ethics Disclosure Form

Receipt of Gift from Another Government

**To: Director of Administrative Services, Office of the Governor**

As required by AS 39.52.130(e), this disclosure reports receipt of a gift from another government given to me or a member of my family and accepted on behalf of the state.

The gift is:

\_\_\_\_\_

My estimate of its value is \$ \_\_\_\_\_

I received it from: \_\_\_\_\_  
*(Identify by full name, title, government)*

The date of receipt was \_\_\_\_\_

I received this gift under the following circumstances:

\_\_\_\_\_

I can take or withhold the following official action that affects the giver:

\_\_\_\_\_

The gift was received by a member of my family. Who? \_\_\_\_\_

I certify to the best of my knowledge that my statement is true, correct, and complete. In addition to any other penalty or punishment that may apply, the submission of a false statement is punishable under AS 11.56.200 - AS 11.56.240.

\_\_\_\_\_  
*(Signature)* *(Date)*

\_\_\_\_\_  
*(Printed Name)* *(Division)*

\_\_\_\_\_  
*(Position Title)* *(Location)*

\_\_\_\_\_  
*(Department/Agency/Corporation/Board/Commission)*

Designated Ethics Supervisor Review: \_\_\_\_\_

*(Signature of Ethics Supervisor and Date)*

Office of the Governor

Determination of appropriate disposition: \_\_\_\_\_

\_\_\_\_\_  
Director of Administrative Services, Office of the Governor *(Date)*

*Return a copy of this disclosure showing disposition to the designated ethics supervisor for forwarding to the gift recipient.*

# Ethics Disclosure Form

Interest in State Grant, Contract, Lease, or Loan

TO: \_\_\_\_\_, Designated Ethics Supervisor

\_\_\_\_\_  
*(Agency, Public Corporation, Board, Commission, Council)*

As required by AS 39.52.150(d), this disclosure reports a personal or financial interest held by me or a family member and awarded, executed, or administered by the agency that I serve:

contract     state grant     lease     loan

The state grant, contract, lease, loan was awarded on \_\_\_\_\_  
by: \_\_\_\_\_

Describe the grant, contract, lease, or loan:

\_\_\_\_\_  
Identify the Recipient(s) of the grant, contract, lease, or loan:  
\_\_\_\_\_

My financial or personal interest in the grant, contract, lease, or loan is:

\_\_\_\_\_  
Official action I can take regarding the grant, contract, lease or loan is:  
\_\_\_\_\_

I certify to the best of my knowledge that my statement is true, correct, and complete. In addition to any other penalty or punishment that may apply, the submission of a false statement is punishable under AS 11.56.200 - AS 11.56.240.

\_\_\_\_\_  
*(Signature)* \_\_\_\_\_  
*(Date)*

\_\_\_\_\_  
*(Printed Name)* \_\_\_\_\_  
*(Division)*

\_\_\_\_\_  
*(Position Title)* \_\_\_\_\_  
*(Location)*

\_\_\_\_\_  
*(Work Supervisor's Signature)* \_\_\_\_\_  
*(Date)*

Ethics Supervisor Determination:     Approved     Action Required    \_\_\_\_\_  
*(Date)*

\_\_\_\_\_  
Designated Ethics Supervisor\*

*\*Designated Ethics Supervisor: Provide a copy of the signed disclosure to the employee. If action is required under AS 39.52.210 or AS 39.52.220, attach a determination stating the reasons and send a copy of the determination and disclosure to the attorney general with your quarterly report.*

## Ethics Disclosure Form

<p style="text-align: center;"><b>CONFIDENTIAL</b> <b>Notification of Potential Violation</b> <b>Board or Commission Member Disclosure</b></p>
--

TO: \_\_\_\_\_, Designated Ethics Supervisor, \_\_\_\_\_  
(Chair) (Board or Commission)

In accordance with AS 39.52.220(a), I am notifying you of a situation which may result in a violation of the Code of Ethics by me.

I am requesting your determination regarding a possible violation of:

- AS 39.52.120, Misuse of Official Position
- AS 39.52.130, Improper Gifts
- AS 39.52.140, Improper Use or Disclosure of Information
- AS 39.52.150, Improper Influence in State Grants, Contracts, Leases or Loans
- AS 39.52.160, Improper Representation
- AS 39.52.180, Restrictions on Employment after Leaving State Service
- AS 39.52.190, Aiding a Violation Prohibited

The situation is as follows:

- I have provided additional information in the attached document(s).

**I understand that I should refrain from taking any official action relating to this matter until I receive your determination.** I certify to the best of my knowledge that my statement is true, correct, and complete. In addition to any other penalty or punishment that may apply, the submission of a false statement is punishable under AS 11.56.200 - AS 11.56.240.

\_\_\_\_\_  
(Member Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Printed Name)

*Note: Under AS 39.52.220, a board or commission member must disclose a potential violation of AS 39.52.110 - 39.52.190. If the chair, as designated ethics supervisor, or a majority of the board or commission, not including the subject member, determines that a violation will exist if the member continues to participate, the member shall refrain from voting, deliberating, or participating in the matter. A report of all disclosures and determinations, along with any written documentation, must be forwarded to the attorney general with the board's or commission's next quarterly report.*

## Ethics Disclosure Form

<p style="text-align: center;"><b>CONFIDENTIAL</b> <b>REQUEST FOR ETHICS DETERMINATION</b></p>
--

TO: \_\_\_\_\_, Designated Ethics Supervisor

\_\_\_\_\_  
*(Identify Your Department, Agency, Public Corporation, Board, Commission)*

I request advice regarding the application of the Executive Branch Ethics Act (AS 39.52.010 - .960) to my situation. The situation involves the following:

I have provided additional information in the attached document(s).

I believe the following provisions of the Ethics Act may apply to my situation:

- AS 39.52.120, Misuse of Official Position
- AS 39.52.130, Improper Gifts
- AS 39.52.140, Improper Use or Disclosure of Information
- AS 39.52.150, Improper Influence in State Grants, Contracts, Leases or Loans
- AS 39.52.160, Improper Representation
- AS 39.52.170, Outside Employment Restricted
- AS 39.52.180, Restrictions on Employment after Leaving State Service
- AS 39.52.190, Aiding a Violation Prohibited

**I understand that I should refrain from taking any official action relating to this matter until I receive your advice.** If the circumstances I described above may result in a violation of AS 39.52.110 - .190, I intend that this request serve as my disclosure of the matter in accordance with AS 39.52.210 or AS 39.52.220.

I certify to the best of my knowledge that my statement is true, correct, and complete. In addition to any other penalty or punishment that may apply, the submission of a false statement is punishable under AS 11.56.200 - AS 11.56.240.

\_\_\_\_\_  
*(Signature)*

\_\_\_\_\_  
*(Date)*

\_\_\_\_\_  
*(Printed Name)*

\_\_\_\_\_  
*(Division, Board, Commission)*

\_\_\_\_\_  
*(Position Title)*

\_\_\_\_\_  
*(Location)*

*Designated Ethics Supervisor: Provide a copy of your written determination to the employee advising whether action is necessary under AS 39.52.210 or AS 39.52.220, and send a copy of the determination and disclosure to the attorney general with your quarterly report.*

# **Alaska Society of CPA's**

Society update:

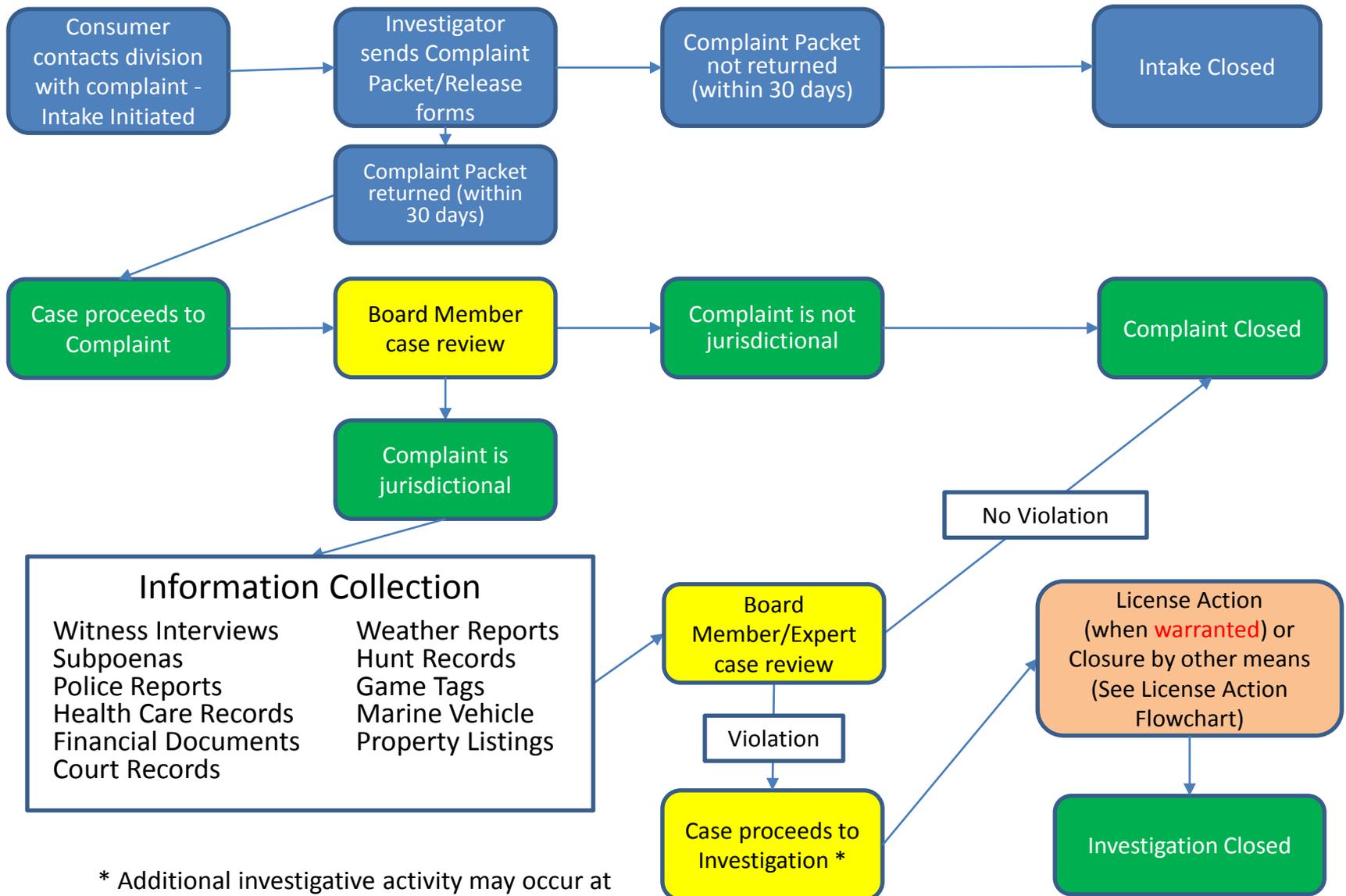
John Rodgers or Crista Burson

APPLICATION  
REVIEW

(WILL BRING LIST TO MTG)

# INVESTIGATIONS

# Investigative Process



\* Additional investigative activity may occur at this phase based upon Board Member input.

## **Overview of the Board and Division (Investigation Unit) functions:**

The Board or Commission's primary function is that of a regulatory body that makes licensure decisions and monitors compliance with the statute and regulations governing the profession. The professional statutes and regulations are found in centralized statutes of Title 8, and also in the statutes and regulations specific to each board, commission, or occupational area.

### Complaints:

All written complaints, or reports, alleging a violation of statute or regulations should provide a specific and detailed summary of the complaint; the complainant must include any documentation or witnesses they feel supports the allegation of wrongdoing and, in healthcare complaints, a release for patient records.

Upon receipt, the complaint and evidence are reviewed by investigators to ensure jurisdiction over the person named in the complaint and the alleged violation by that person. This review takes into account, informal guidelines established by the Board or Commission, and the statutes and regulations of that specific practice area. If the complaint does not appear to allege a violation that is within the Board's jurisdiction, the Division may close the complaint. If the complaint does center on a violation that is within the Board's jurisdiction, an initial letter may be sent to the licensee against whom the complaint is filed. This letter provides notice of the complaint and allegations and may request records, an interview, or other response by the licensee.

Complaints that present an immediate threat to public safety are given priority; however, all complaints are investigated as quickly as possible. The steps taken in the investigation are determined on a case by case basis by the specifics of the allegations. This portion of the investigative process may be quite lengthy and may require additional information or evidence from the complainant, licensee, businesses, other governmental agencies or state boards, witnesses, or related parties.

### Inquiry and Investigation:

The Investigators conduct an inquiry into the complaint; generally, the steps for an inquiry include the following:

- obtaining records, documentation and evidence related to the complaint;
- locating and interviewing the complainant, the client, the subject and any witnesses;
- drafting and serving subpoenas for necessary information.

After investigators have gathered pertinent information or evidence to prove or disprove an alleged violation, the matter is reviewed with the Chief Investigator and, when appropriate, the Board or Commission's liaison, a panel of two Board Members, or an expert in the field. This review may result in a recommendation that more information be obtained, the case be closed, or that the case continue forward. The Board's liaison or review panel does not determine guilt or innocence; it simply reviews the complaint to determine whether the allegations, supported by un-contested or sufficient evidence, would warrant proceeding with disciplinary action even if contested by the licensee.

If the complaint is supported by evidence, it proceeds to a case, or investigation. Once an investigation is opened, the licensee is notified they are under official investigation by the Division on behalf of the Board or Commission. This distinguishes between allegations brought against a licensee and a matter where allegations were brought and it was determined the licensee committed a violation of statutes or regulations governing their license. This is an important step because complaints can be unfounded or determined to be unsupported by evidence, and they are closed before becoming an official investigation, protecting the subject of the complaint from unwarranted repercussions in the community or area of practice. If a violation is supported by evidence and the matter proceeds to an investigation, the next step is determining an appropriate result.

#### Disposition of Cases:

The majority of cases are resolved through a Consent Agreement, an amicable settlement of a case short of a public hearing; this Agreement spells out agreed upon disciplinary action between the Board and the licensee and allows more options in achieving a balanced resolution for both parties.

The Consent Agreement is written by the Division, in consultation with a Reviewing Board or Commission Member; they consider the nature of the violation, the standard in effect at the time it was violated, the effect of the violation on the public and the profession, whether the respondent was knowing and willful, previous violations, whether the licensee was cooperative and took responsibility for the violation, any mitigating circumstances, the disciplinary action's effect on improving the licensee's practices, precedents set by other cases for consistency from case to case, and if appropriate, a necessary deterrent for other practitioners to avoid a similar violation.

Consent Agreements may involve any of the following:

- reprimand
- revocation
- assessment of a civil penalty (fine)
- suspension (for a specific period of time)
- probation
- condition to take additional Continuing Education over and above the annual requirement
- restrictions on practice (some Boards)

If an Agreement with the licensee is unsuccessful, the case is referred to the investigators' counsel, an Assistant Attorney General (AAG), for review and possible litigation, filing an Accusation charging the violations. If an Accusation is filed, the licensee is entitled to a hearing on the charges against them. After guidance from the Board or Commission and the Division, the AAG may approach the licensee to negotiate a settlement prior to a hearing. If a settlement cannot be reached, an administrative hearing will be held. All involved parties may be requested to appear and testify at the hearing, conducted by the Office of Administrative Hearings (OAH). After the hearing, OAH provides the Board or Commission with a proposed decision and order; the Board or Commission may adopt, amend, or reject the proposed decision and issue their own Decision and Order. Any Decision and Order adopted by the Board or Commission may be appealed to the Superior Court by the licensee.

The Division does not intervene in a dispute regarding the fees charged by a licensee. Disciplinary action is considered carefully on a case-by-case basis since the action may adversely affect the licensee reputation and ability to make a living. Therefore, it takes more than a claim of wrongdoing to file a complaint with the Board; the allegation must be substantiated and must be jurisdictional to the statutes and regulations of that Board or practice area.

Confidentiality:

Investigations are required by statute to be kept confidential. This often prevents the complainant, licensee, and the Board from obtaining progress reports or information that may disclose the current status of an open investigation. This also protects the reputation of licensees who may be accused of wrongdoing but the allegations against them are unproven. Cases often involve other agencies, businesses, and practices; disclosing information during an on-going case can compromise the investigation, create conflicts for reviewing Board members, or result in unnecessary hardship to the licensee.

# Board/Commission License Action Options

Circumstance	Response/Options
<p><b>Cease and Desist Order</b></p> <p>On notice of possible violation, the Commissioner may, if in public's interest, issue Cease and Desist Order. AS 08.01.087(b). The board is polled for objection.</p>	<p><b>Board can object.</b></p> <p>Must be majority, within 10 days.</p>
<p><b>Summary Suspension</b></p> <p>Investigation shows "clear and immediate threat to public health and safety", Division presents petition for summary suspension.</p>	<p><b>Board issues summary suspension; hearing to follow within 7 days.</b></p> <p>AS 08.01.075(c)</p> <p>Post-hearing there is a proposed decision (from a judge), requires adoption by board.</p>
<p><b>License Denial</b></p>	<p><b>Board issues or denies license based on Alaska statutes specific to the profession.</b></p> <p>Possible hearing if license is denied, proposed decision, and final adoption by board.</p>
<p><b>Consent Agreement</b></p> <p>Investigation Unit presents a Consent Agreement, either before or after an Accusation is filed.</p>	<p><b>Board may approve or reject.</b></p> <p>If board rejects Consent Agreement, further negotiations may follow or a hearing may be held.</p>
<p><b>Accusation</b></p> <p>Investigation informed by the professional opinion of a Reviewing Board Member leads to filing an Accusation; if requested, hearing follows, decision goes to board with proposals for action from both parties, if any.</p>	<p><b>Board determines whether to accept, reject, or modify proposed decision and determine which sanctions to impose.</b></p> <p>AS 08.01.075</p>
<p><b>Violation of Consent Agreement: Automatic Suspension</b></p> <p>Board is informed of violation warranting immediate suspension under terms of Consent Agreement.</p>	<p>Division initiates suspension (per delegated authority) within Consent Agreement. Hearing possible, after which the board considers proposed ALJ decision, and adopts, rejects or amends.</p>

BOARD  
BUSINESS

STATUTE  
&  
REGULATION  
PROJECTS

NOTICE OF PROPOSED CHANGES TO THE REQUIREMENTS AND PROCESS FOR LICENSE APPLICATIONS BY EXAMINATION AND BY RECIPROCITY, REMOVAL OF TEMPORARY LICENSES, CONTINUING EDUCATION HOURS, AND DEFINITIONS IN THE REGULATIONS OF THE ALASKA BOARD OF PUBLIC ACCOUNTANCY

BRIEF DESCRIPTION

The Board of Public Accountancy proposes to change regulations relating to the application process and requirements for licensure by examination, by reciprocity, by temporary military courtesy license, or as permitted under practice privilege, remove references to application for temporary licenses; update renewal requirements, continuing education hours; and to update definitions.

The Board of Public Accountancy (Board) proposes to adopt regulation changes in Title 12, Chapter 04 of the Alaska Administrative Code dealing with applications for licensure, and definitions, including the following:

1. **Article III. License and License Renewal Requirements (12 AAC 04.150 – 12 AAC 04.189)** is proposed to be amended to clarify the application process and clearly set out the requirements for licensure by examination, by reciprocity, by temporary military courtesy license, or as permitted under practice privilege, to include additional requirements for foreign-educated applicants; and administrative updates to remove unnecessary provisions.
2. **Article V. Permits and Practice Privileges (12 AAC 04.240 – 12 AAC 04.285)** is proposed to be amended to clarify when an individual is required to apply for licensure in the state.
3. **Article VI. Continuing Education. (12 AAC 04.300– 12 AAC 04.440)** is proposed to be amended adding a cap on the maximum number of continuing education hours obtainable in one day, not to exceed 12 hours in a day, effective as of the next licensing period starting January 1, 2026.
4. **Article VIII. Quality Review (12 AAC 04.600 – 12 AAC 04.690)** is proposed to be amended updating wording with current industry terminology, replacing all references to "quality review" with "peer review";
5. **Article IX. General Provisions (12 AAC 04.900 – 12 AAC 04.990)** is proposed to be amended to include a new section relating to the term "principal place of business"; and to provide a definition of "state".

You may comment on the proposed regulation changes, including the potential costs to private persons of complying with the proposed changes, by submitting written comments to Alison Osborne, Regulations Specialist, Division of Corporations, Business and Professional Licensing, P.O. Box 110806, Juneau, AK 99811-0806. Additionally, the Board will accept comments by facsimile at (907) 465-2974 and by electronic mail at [RegulationsAndPublicComment@alaska.gov](mailto:RegulationsAndPublicComment@alaska.gov). Comments may also be submitted through the Alaska Online Public Notice System by accessing this notice on the system using the comment link. **The comments must be received not later than 4:30 p.m. on May 9, 2025.**

You may submit written questions relevant to the proposed action to Alison Osborne, Regulations Specialist, Division of Corporations, Business and Professional Licensing, P.O. Box 110806, Juneau, AK 99811-0806 and by e-mail at [RegulationsAndPublicComment@alaska.gov](mailto:RegulationsAndPublicComment@alaska.gov). **The questions must be received at least 10 days before the end of the public comment period.** The Board will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and on the Board's website at <https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx>.

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact Alison Osborne at (907) 465-6826 or [RegulationsAndPublicComment@alaska.gov](mailto:RegulationsAndPublicComment@alaska.gov) not later than May 2, 2025 to ensure that any necessary accommodation can be provided.

A copy of the proposed regulation changes is available on the Alaska Online Public Notice System and by contacting Alison Osborne at (907) 465-6826, [RegulationsAndPublicComment@alaska.gov](mailto:RegulationsAndPublicComment@alaska.gov), or at <https://www.commerce.alaska.gov/web/portals/5/pub/CPA-0824.pdf>.

After the public comment period ends, the Board will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. **You should comment during the time allowed if your interests could be affected.**

**Statutory Authority:** AS 08.04.070, AS 08.04.105, AS 08.04.110, AS 08.04.120, AS 08.04.130, AS 08.04.150, AS 08.04.195, AS 08.04.240, AS 08.04.420, AS 08.04.422, AS 08.04.425, AS 08.04.426, AS 08.04.450, AS 08.04.680.

**Statutes Being Implemented, Interpreted, or Made Specific:** AS 01.10.055, AS 08.01.100, AS 08.04.105, AS 08.04.110, AS 08.04.120, AS 08.04.195, AS 08.04.420, AS 08.04.422, AS 08.04.426, AS 08.04.450, AS 08.04.680.

**Fiscal Information:** The proposed regulation changes are not expected to require an increased appropriation.

For each profession regulated under the Division of Corporations, Business and Professional Licensing, the Division keeps a list of individuals or organizations who are interested in the regulations of that profession. Those on the list will automatically be sent a copy of all the Division notices of proposed regulation changes for that profession. To be added to or removed from the list, send a request to the Division of Corporations, Business and Professional Licensing at P.O. Box 110806, Juneau, AK 99811-0806, giving your name, the profession for which you would like to receive notices, and either your e-mail address or mailing address as you prefer for receiving notices.

DATE: April 9, 2025

/s/  
Alison Osborne, Regulations Specialist  
Division of Corporations, Business and  
Professional Licensing



**Chapter 04. Board of Public Accountancy.**

(Words in **boldface and underlined** indicate language being added; words [CAPITALIZED AND BRACKETED] indicate language being deleted.)

12 AAC 04.151(a) is amended to read.

(a) An individual may not practice, attempt to practice, or offer to practice public accountancy in the state without a current license as a certified public accountant (CPA) **issued by the board or under a practice privilege in accordance with 12 AAC 04.251(a)**. The board may issue a license to an applicant, **including an applicant with a license in a state outside this state** who **wishes to establish** [HAS] a principal place of business [OR RESIDENCE] in **this** [THE] state, as follows:

(1) by examination under 12 AAC 04.175 [IF IT IS THE APPLICANT'S FIRST APPLICATION FOR CPA LICENSURE IN THE STATE OR ANY OTHER STATE OR TERRITORY OF THE UNITED STATES, OR COUNTRY OR FOREIGN JURISDICTION OUTSIDE OF THE UNITED STATES];

(2) by reciprocity under 12 AAC 04.165 if the applicant holds a current CPA license [,] in another state [OR TERRITORY OF THE UNITED STATES];

(3) by temporary military courtesy license under 12 AAC 04.184 if the applicant **(A)** is an active duty military member or **the** spouse of an active duty military member of the armed forces of the United States; [,]

**(B)** meets the requirements of 12 AAC 04.184; [,] and

**(C)** has submitted an application for a license by reciprocity [;

(4) BY A TEMPORARY LICENSE GRANTED TO AN APPLICANT APPLYING FOR LICENSURE BY RECIPROCITY UNDER 12 AAC 04.165(e) PENDING ISSUANCE OF A FULL LICENSE].

12 AAC 04.151(b) is repealed:

(b) Repealed \_\_\_\_/\_\_\_\_/\_\_\_\_\_. [FOR ELIGIBILITY TO APPLY FOR A LICENSE IN THE STATE, SUBMISSION BY A FOREIGN-EDUCATED APPLICANT WHO RECEIVED AN EDUCATION OUTSIDE OF THE UNITED STATES MUST SUBMIT VERIFICATION SATISFACTORY TO THE BOARD THAT THE APPLICANT

(1) GRADUATED WITH A QUALIFYING DEGREE FROM A SCHOOL OUTSIDE OF THE UNITED STATES WITH AN EDUCATIONAL PROGRAM THAT MEETS THE REQUIREMENTS OF 12 AAC 04.185(e)(2);

(2) MEETS ALL REQUIREMENTS FOR LICENSURE UNDER AS 08.04 AND 12 AAC 04.165;

(3) IF THE STATE IS

(A) NOT THE FIRST JURISDICTION FOR LICENSURE, VERIFICATION OF A CURRENT CPA LICENSE IN GOOD STANDING FROM A JURISDICTION WITH LICENSING REQUIREMENTS EQUIVALENT TO THE REQUIREMENTS OF AS 08.04 AND THIS CHAPTER; OR

(B) THE FIRST JURISDICTION FOR LICENSURE, VERIFICATION THAT ALL REQUIREMENTS OF 12 AAC 04.175 HAVE BEEN MET; THE APPLICANT'S SCHOOL TRANSCRIPTS SHALL BE SENT TO THE BOARD DIRECTLY FROM THE SCHOOL; IF THE APPLICANT'S TRANSCRIPTS ARE

NOT WRITTEN IN THE ENGLISH LANGUAGE, TRANSCRIPTS MUST BE TRANSLATED INTO ENGLISH.]

12 AAC 04.151 is amended by adding a new subsection to read:

(c) A foreign-educated applicant or applicant from a foreign jurisdiction shall provide verification of residency in this state under AS 01.10.055. (Eff. 4/12/2024, Register 250; am \_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04 070 AS 08.04.450

12 AAC 04.160 is repealed:

**12 AAC 04.160. References.** Repealed. [(a) AN APPLICANT SHALL SUBMIT NAMES OF AT LEAST THREE INDIVIDUALS WHO CAN VOUCH FOR THE APPLICANT’S GOOD MORAL CHARACTER. THE BOARD WILL, IN ITS DISCRETION, MAKE OTHER INQUIRIES IT CONSIDERS APPROPRIATE TO SATISFY ITSELF THAT THE APPLICANT IS OF GOOD MORAL CHARACTER.

(b) REPEALED 1/1/2008.] (Eff. 9/9/72, Register 43; am 11/9/85, Register 96; am 2/23/95, Register 133; am 1/1/2008, Register 184; repealed \_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

The introductory language of 12 AAC 04.165(a) is amended to read:

(a) An applicant who holds a **current CPA** license in good standing [TO PRACTICE PUBLIC ACCOUNTING] issued by another state **that meets the substantial equivalency requirements under 12 AAC 04.285** may apply for a license to engage in the practice of public accounting in the state. The applicant

•••

12 AAC 04.165(a) is amended by adding a new paragraph to read:

(5) must hold a current CPA license for a period of at least two years from the date of issuance of the license.

((Publisher: please remove the "and" connector from the end of 12 AAC 04.165(a)(3), change the period at the end of 12 AAC 04.165(a)(4) to a semicolon, and insert "and" after that semicolon.)))

12 AAC 04.165(b) is amended to read:

(b) An applicant for a license under this section must submit

(1) verification that the applicant holds a current CPA license in good standing issued by another state within the meaning given in AS 08.04.680; the verification must include

**(A) the date of issuance of the license, to demonstrate compliance with**

**(a)(5) of this section;**

**(B) the applicant's current license status; and**

**(C) information regarding [ANY] disciplinary action or investigation taken or pending relating to the applicant;**

(2) a complete [NOTARIZED] application on a form provided by the department [THAT INCLUDES A SUMMARY OF THE APPLICANT'S PROFESSIONAL WORK EXPERIENCE];

(3) the applicable fees specified in 12 AAC 02.340;

(4) [THE NAMES OF THREE INDIVIDUALS WHO ARE EACH ABLE TO

PROVIDE A REFERENCE FOR THE APPLICANT AS VERIFICATION THAT THE APPLICANT MEETS THE GOOD MORAL CHARACTER REQUIREMENTS OF 12 AAC 04.160 AND AS 08.04.195(a)(4);

(5)] verification showing that the applicant has passed the applicable examinations required under 12 AAC 04.200(a) and (b);

**(5) a** [(6) VERIFICATION THAT THE QUALIFICATIONS REQUIRED BY THE OTHER STATE ARE SUBSTANTIALLY EQUIVALENT TO THE NATIONAL STANDARD UNDER 12 AAC 04.285; AND

(7)] criminal history information report as set out under 12 AAC 04.161; **and**

(6) verification **of all valid and current CPA licenses that the applicant currently holds or has previously held issued by another jurisdiction; for each license, the verification must include the information required under (1)(B) and (C) of this subsection.**

12 AAC 04.165(c) is amended to read:

(c) An applicant **who currently holds a valid CPA license issued by another state for a period of at least two years meets the experience requirements applicable under AS 08.04.195(a)(2)** [MUST COMPLY WITH THE APPLICABLE EXPERIENCE REQUIREMENTS UNDER 12 AAC 04.180].

12 AAC 04.165(d) is repealed:

(d) Repealed \_\_\_\_/\_\_\_\_/\_\_\_\_ [AN APPLICANT FOR LICENSURE BY RECIPROCITY UNDER THIS SECTION IS ENTITLED TO SUBMIT A REQUEST FOR A TEMPORARY LICENSE TO PRACTICE PUBLIC ACCOUNTANCY. A TEMPORARY

LICENSE UNDER THIS SECTION IS VALID FOR A THAN A PERIOD NO LONGER THAN 180 DAYS PENDING ISSUANCE OF A LICENSE. AN INDIVIDUAL MAY NOT RECEIVE MORE THAN ONE TEMPORARY LICENSE. THE TEMPORARY LICENSE EXPIRES ONCE THE BOARD ISSUES A FULL LICENSE]. (Eff. 1/1/2008, Register 184; am 9/28/2008, Register 187; am 12/25/2015, Register 216; am 2/24/2022, Register 241; am 4/12/2024, Register 250; am \_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04 070 AS 08.04.195

12 AAC 04.175 is amended to read:

**12 AAC 04.175. Application for licensure by examination.** An applicant for licensure by examination to practice public accounting must

(1) meet the requirements of AS 08.04 and this section; **and**

(2) [HAVE A CURRENT OR INTENDED PRINCIPAL PLACE OF BUSINESS IN THE STATE;

(3)] submit to the department

(A) a complete [NOTARIZED] application on a form provided by the department;

(B) the applicable fees specified in 12 AAC 02.340;

(C) a criminal history information report as set out under 12 AAC 04.161;

(D) verification showing that the applicant

(i) meets the education requirements under AS 08.04.120, 08.04.150, 12 AAC 04.185, and 12 AAC 04.187;

(ii) meets the applicable experience requirements under

AS 08.04.120 and 12 AAC 04.180; and

(iii) has passed the applicable examinations required under

12 AAC 04.200; and

(E) **verification of all valid and current CPA licenses, if any, that the applicant currently holds or has previously held issued by another jurisdiction; the verification must include the applicant's current license status and information regarding disciplinary action or investigation taken or pending relating to the applicant** [THE NAMES OF THREE INDIVIDUALS FOR VERIFICATION OF THE

APPLICANT'S GOOD MORAL CHARACTER AS REQUIRED UNDER 12 AAC 04.160]. (Eff. 9/28/2008, Register 187; am 12/25/2015, Register 216; am 2/24/2022,

Register 241; am 4/12/2024, Register 250; am \_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04.070 AS 08.04.110 AS 08.04.130  
AS 08.04.105 AS 08.04.120 AS 08.04.150

The introductory language of 12 AAC 04.180(a) is amended to read:

(a) An applicant for **licensure by examination** [INITIAL ISSUANCE OF A LICENSE] under **12 AAC 04.175** [THIS CHAPTER] must show that the applicant has had two years of experience. Under this subsection, an applicant's acceptable experience

...

12 AAC 04.180(b) is amended to read

(b) **For the purposes of meeting the requirements under (a) of this section, each** [ONE] year of experience must consist of full or part-time employment that extends over a

period of not less than a year and not more than four years and includes not fewer than 2,000 hours of performance of services described in **(a)(1)** [(a)] of this section. (Eff. 9/9/72, Register 43; am 8/3/79, Register 70; am 5/28/81, Register 78; am 4/18/82, Register 82; am 8/14/87, Register 103; am 10/1/88, Register 107; am 8/18/90, Register 115; am 11/15/96, Register 140; am 1/1/2008, Register 184; am 12/25/2015, Register 216; am 4/19/2019, Register 230; am 4/12/2024, Register 250; am \_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04 070 AS 08.04.120

12 AAC 04.187(c)(1) is amended to read:

(1) original, official transcript has been posted and can be viewed on the **Internet** website of an approved credentials evaluation service [THAT MEETS THE REQUIREMENTS OF 12 AAC 04.185(e)(3)] and the original credential evaluation is **provided** [MAILED] directly to the department by the approved credentials evaluation service; or  
(Eff. 1/18/78, Register 64; am 5/28/81, Register 78; am 2/2/94, Register 129; am 7/27/97, Register 143; am 1/1/2008, Register 184; am \_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04 070 AS 08.04.120

12 AAC 04.189 is amended by adding a new subsection to read:

(b) For a licensing period that begins on or after January 1, 2026, a foreign-educated applicant or applicant from a foreign jurisdiction shall provide

(1) the certification required under (a)(1) - (4) of this section; and

(2) verification of residence in this state or a state other than this state; in this

paragraph, "residence" has the meaning given in AS 01.10.055. (Eff. 1/1/2008, Register 184; am

Register \_\_\_\_\_, \_\_\_\_\_ 2025 PROFESSIONAL REGULATIONS

4/12/2024, Register 250; am \_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04 070 AS 08.04.105 AS 08.04.195

((Publisher: please add the letter (a) at the beginning of the introductory paragraph of 12 AAC 04.189 starting with "To renew a license to engage...".)))

12 AAC 04.251(a) is amended to read:

(a) An individual who establishes a principal place of business in the state and holds a current CPA license in another state in good standing may **only** practice public accounting in this state without a license **issued by the board** for a period of 180 days. The individual is required to **apply for** [OBTAIN] a license by **examination under 12 AAC 04.175**, reciprocity under 12 AAC 04.165, **or temporary military courtesy license under 12 AAC 04.151(a)(3) and 12 AAC 04.184** not later than 180 days after establishing a principal place of business in the state.

(Eff. 4/12/2024, Register 250; am \_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04 070 **AS 08.04.420** **AS 08.04.422**  
AS 08.04.240

12 AAC 04.300(c) is amended to read:

(c) Except as provided in 12 AAC 04.430 and 12 AAC 04.440, an applicant for renewal of a license issued by the board under this chapter shall provide verification to the board that the applicant completed not less than 80 hours of approved continuing education during the concluding biennial licensing period. At least 20 hours of continuing education must have been completed for each year of the concluding biennial licensing renewal period. **For a licensing**

**period that begins on or after January 1, 2026, the applicant may not earn more than 12 hours of continuing education in a day.**

(Eff. 1/18/78, Register 64; am 4/7/95, Register 134; am 5/10/98, Register 146; am 7/25/2001, Register 159; am 4/16/2004, Register 170; am 1/1/2008, Register 184; am 12/25/2015, Register 216; am 2/24/2022, Register 241; 4/12/2024, Register 250; am\_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04.070 AS 08.04.410 AS 08.04.425

The heading of Article 8 is changed to read:

**Article 8. Peer [QUALITY] Review.**

12 AAC 04.600(b)(1)(A) is amended to read:

(A) a state certified public accountant society authorized by the American Institute of Certified Public Accountants [(AICPA)] Peer Review Board to administer **peer**[QUALITY] reviews; or

(Eff. 7/27/97, Register 143; am 11/2/2001, Register 160; 10/16/2003, Register 168; am 12/25/2015, Register 216; am 4/12/2024, Register 250; am\_\_\_\_/\_\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04 070 AS 08.04.426

The section heading of 12 AAC 04.620 is changed to read:

**12 AAC 04.620. Exceptions to peer [QUALITY] review reporting requirements.**

12 AAC 04.620(c) is amended to read:

(c) If a firm is merged, otherwise combined, dissolved, or separated, the organization administering the **peer** [QUALITY] review shall determine which firm is considered the succeeding firm. That determination is subject to review by the board. The succeeding firm shall retain its **peer** [QUALITY] review status and its **peer** [QUALITY] review due date. (Eff. 7/27/97, Register 143; am 11/2/2001, Register 160; am 10/16/2011, Register 200; am 1/4/2017, Register 221; am 4/19/2019, Register 230; am 4/12/2024, Register 250; am \_\_\_\_/\_\_\_\_/\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04.070 AS 08.04.426

12 AAC 04 is amended by adding a new section to read:

**12 AAC 04.925. Principal place of business.** Under AS 08.04.680 and this chapter, the principal place of business that an individual designates for the purposes of substantial equivalency and reciprocity is the primary office location where a licensee directs and controls the day-to-day operations and business activities for the purposes of providing public accounting services. (Eff. \_\_\_\_/\_\_\_\_/\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04.070 AS 08.04.120 AS 08.04.240  
AS 08.04.105 AS 08.04.150 AS 08.04.680  
AS 08.04.110 AS 08.04.195

12 AAC 04.990 is amended by adding a new paragraph to read:

(16) "state" includes the territories listed in the definition of "state" in AS 08.04.680. (Eff. 9/7/72, Register 43; am 2/10/78, Register 64; am 8/3/79, Register 70; am 1/27/81, Register 78; am 4/22/83, Register 86; am 11/9/85, Register 96; am 8/18/90, Register 115; am 2/2/94, Register 129; am 1/1/2008, Register 184; readopt 12/25/2015, Register 216; am

Register \_\_\_\_\_, \_\_\_\_\_ 2025 PROFESSIONAL REGULATIONS

4/12/2024, Register 250; am \_\_\_/\_\_\_/\_\_\_\_\_, Register \_\_\_\_\_)

**Authority:** AS 08.04.070 AS 08.04.130 AS 08.04.425  
AS 08.04.110 AS 08.04.150 AS 08.04.680  
AS 08.04.120

((Publisher: please change the period at the end of 12 AAC 04.990(15)(C) to a semicolon.))

(LIMITED RUN SHOWING ALL ADDITIONAL SPONSORSHIPS)

**SENATE CS FOR HOUSE BILL NO. 121(STA)**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - FIRST SESSION

**BY THE SENATE STATE AFFAIRS COMMITTEE**

**Offered: 5/9/25**

**Referred: Labor & Commerce**

**Sponsor(s): REPRESENTATIVES SCHRAGE, Coulombe, Nelson, Stapp, Story, Costello, Galvin**

**SENATORS Myers, Kawasaki, Claman**

**A BILL**

**FOR AN ACT ENTITLED**

1 **"An Act relating to the practice of accounting; relating to private professional**  
 2 **conservators; amending Rule 17(e), Alaska Rules of Probate Procedure; and providing**  
 3 **for an effective date."**

4 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

5 **\* Section 1.** AS 08.04.120(a) is amended to read:

6 (a) The education and experience requirements for an applicant are a  
 7 baccalaureate degree or its equivalent conferred by a college or university acceptable  
 8 to the board [AND ADDITIONAL SEMESTER HOURS OR POST-  
 9 BACCALAUREATE STUDY SO THAT THE TOTAL EDUCATIONAL  
 10 PROGRAM INCLUDES AT LEAST 150 HOURS,] with an accounting concentration  
 11 or equivalent as determined by the board by regulation to be appropriate [,] and two  
 12 years of accounting experience satisfactory to the board.

13 **\* Sec. 2.** AS 08.04.240(f) is amended to read:

14 (f) An initial permit issued under (a) [OR (k)] of this section lasts for the

1 remainder of the biennial licensing period during which the initial permit was granted.

2 \* **Sec. 3.** AS 08.04.240(g) is amended to read:

3 (g) The board shall renew a permit granted under (a) [OR (k)] of this section  
4 or a renewal issued under this subsection if

5 (1) the permittee maintains all of the licensee's offices that are located  
6 in this state as required by AS 08.04.360 and 08.04.370;

7 (2) each individual who is required by (a) [OR (k)] of this section to be  
8 a certified public accountant of this state complies with the continuing education  
9 requirements of AS 08.04.425 and the peer review requirements of AS 08.04.426; and

10 (3) the permittee complies with the requirements of this chapter.

11 \* **Sec. 4.** AS 08.04.420(a) is amended to read:

12 (a) An individual who does not have a license in this state, [BUT WHO] is  
13 licensed to practice public accounting in another state, and whose principal place of  
14 business for the practice of public accounting is in the other state may engage in the  
15 practice of public accounting in this state under a practice privilege [IF THE STATE  
16 IN WHICH THE INDIVIDUAL IS LICENSED TO PRACTICE PUBLIC  
17 ACCOUNTING

18 (1) REQUIRES AS A CONDITION OF LICENSURE THAT AN  
19 INDIVIDUAL

20 (A) HAVE AT LEAST 150 SEMESTER HOURS OF  
21 COLLEGE EDUCATION, INCLUDING A BACCALAUREATE OR  
22 HIGHER DEGREE CONFERRED BY A COLLEGE OR UNIVERSITY;

23 (B) ACHIEVE A PASSING GRADE ON THE UNIFORM  
24 CERTIFIED PUBLIC ACCOUNTANT EXAMINATION; AND

25 (C) POSSESS AT LEAST ONE YEAR OF EXPERIENCE,  
26 WHICH INCLUDES PROVIDING ANY TYPE OF SERVICE OR ADVICE  
27 INVOLVING THE USE OF ACCOUNTING, ATTEST, COMPILATION,  
28 MANAGEMENT ADVISORY, FINANCIAL ADVISORY, TAX, OR  
29 CONSULTING SKILLS; THE EXPERIENCE MAY BE OBTAINED  
30 THROUGH PRACTICE WITH THE GOVERNMENT, INDUSTRY,  
31 COLLEGES, UNIVERSITIES, OR THE PUBLIC; OR

1 (2) DOES NOT REQUIRE AS A CONDITION OF LICENSURE  
 2 THAT AN INDIVIDUAL SATISFY THE REQUIREMENTS OF (1) OF THIS  
 3 SUBSECTION, BUT THE INDIVIDUAL'S QUALIFICATIONS ARE  
 4 SUBSTANTIALLY EQUIVALENT TO THE REQUIREMENTS OF (1) OF THIS  
 5 SUBSECTION; HOWEVER, FOR THE PURPOSES OF THIS PARAGRAPH, THE  
 6 EDUCATION OF AN INDIVIDUAL WHO HOLDS A VALID LICENSE TO  
 7 PRACTICE PUBLIC ACCOUNTING THAT IS ISSUED BY ANOTHER STATE  
 8 BEFORE JANUARY 1, 2013, AND WHO PASSES THE UNIFORM CERTIFIED  
 9 PUBLIC ACCOUNTANT EXAMINATION BEFORE JANUARY 1, 2013, IS  
 10 EXEMPT FROM THE EDUCATION REQUIREMENT IDENTIFIED IN (1)(A) OF  
 11 THIS SUBSECTION].

12 \* **Sec. 5.** AS 08.04.420(c) is amended to read:

13 (c) An individual **or firm that** [WHO] may engage in the practice of public  
 14 accounting in this state under [(a) OF] this section is not required to provide a notice  
 15 to the board, to pay a fee to the board, or to submit documentation to the board in  
 16 order to engage in the practice of public accounting in this state. The **individual or**  
 17 **firm** [PERSON] may engage in the practice of public accounting by mail, by  
 18 telephone, by electronic means, or in person.

19 \* **Sec. 6.** AS 08.04.420 is amended by adding new subsections to read:

20 (d) A firm that is more than one-half owned by individuals who are certified  
 21 public accountants in good standing under this chapter or in another state, has its  
 22 principal place of business in another state, and does not have an office in the state  
 23 may engage in the practice of public accounting in the state under a practice privilege.

24 (e) The board may adopt regulations establishing qualifications for an  
 25 individual or firm to engage in the practice of public accounting under a practice  
 26 privilege.

27 \* **Sec. 7.** AS 08.04.422 is amended to read:

28 **Sec. 08.04.422. Conditions of practice privileges.** An individual **or firm** with  
 29 a practice privilege **that** [WHO] engages in the practice of public accounting in the  
 30 state under the practice privilege [, A FIRM WITH A PERMIT THAT ENGAGES IN  
 31 THE PRACTICE OF PUBLIC ACCOUNTING IN THIS STATE,] and a firm that

1 hires an individual with a practice privilege shall

2 (1) consent to the personal and subject matter jurisdiction and  
3 disciplinary authority of the board;

4 (2) agree to comply with this chapter, including the regulations  
5 adopted by the board;

6 (3) agree that the individual or firm will stop offering to engage or  
7 engaging in the practice of public accounting, whether individually or on behalf of a  
8 firm, if the license from the state of the individual's or firm's principal place of  
9 business becomes invalid; and

10 (4) consent to the appointment of the state board that issued the  
11 individual's license **or firm's authorization to engage in the practice of public**  
12 **accounting in another state** as the individual's or firm's agent for service of process  
13 in a court action or in another proceeding against the individual or firm that arises out  
14 of a transaction or an operation connected with or incidental to the individual's or  
15 firm's engagement in the practice of public accounting.

16 \* **Sec. 8.** AS 08.04.480 is amended to read:

17 **Sec. 08.04.480. Grounds for discipline of a firm.** The board may revoke or  
18 suspend the permit **or practice privilege** of a firm, [MAY REVOKE, SUSPEND, OR]  
19 refuse to renew **the firm's** [ITS] permit, or may censure the firm for any of the causes  
20 enumerated in AS 08.04.450 or for any of the following additional causes:

21 (1) the revocation, suspension, or refusal to renew the license or  
22 practice privilege of an owner of a firm in this state or in another state;

23 (2) the cancellation, revocation, suspension, or refusal to renew the  
24 permit or authority of the firm to practice public accounting in another state for any  
25 cause other than failure to pay a required fee in that state.

26 \* **Sec. 9.** AS 08.04.490 is amended to read:

27 **Sec. 08.04.490. Reinstatement.** Upon application in writing and after a  
28 hearing, the board may [ISSUE A NEW LICENSE OR ALLOW A PRACTICE  
29 PRIVILEGE TO AN INDIVIDUAL WHOSE LICENSE OR PRACTICE  
30 PRIVILEGE HAS BEEN REVOKED, OR MAY ISSUE A NEW PERMIT TO A  
31 PERSON WHOSE PERMIT HAS BEEN REVOKED, OR MAY] modify the

1 suspension of or [MAY] reissue a [ANY] license, practice privilege, or permit to  
 2 practice public accounting that has been revoked or suspended.

3 \* **Sec. 10.** AS 08.04.495 is amended to read:

4 **Sec. 08.04.495. Fees.** The department shall set fees under AS 08.01.065 for  
 5 examinations, reexaminations, permits, **and** licenses [, AND PRACTICE  
 6 PRIVILEGES].

7 \* **Sec. 11.** AS 08.04.510(a) is amended to read:

8 (a) A firm may not assume or use the title or designation "certified public  
 9 accountant" or the abbreviation "CPA" or any other title, designation, word, letter,  
 10 abbreviation, sign, card, or device tending to indicate that it is composed of certified  
 11 public accountants, unless the firm

12 (1) holds a permit and is engaging in the practice of public accounting  
 13 under the name on its permit; or

14 (2) is engaging in the practice of public accounting under a  
 15 practice privilege.

16 \* **Sec. 12.** AS 08.04.530 is amended to read:

17 **Sec. 08.04.530. Firm posing as public accountant.** A firm may not assume or  
 18 use the designation "public accountant" or the abbreviation "PA" or any other title,  
 19 designation, word, letter, abbreviation, sign, card, or device tending to indicate that the  
 20 firm is composed of public accountants, unless the firm

21 (1) holds a current permit, is practicing under the name on its permit,  
 22 and its office in this state for the practice of public accounting is maintained as  
 23 required by AS 08.04.360 and 08.04.370; or

24 (2) is engaging in the practice of public accounting under a  
 25 practice privilege.

26 \* **Sec. 13.** AS 08.04.565 is amended to read:

27 **Sec. 08.04.565. Prohibited acts.** An individual licensed under AS 08.04.105  
 28 may not perform attest functions through a firm, unless the firm

29 (1) holds a valid permit issued under AS 08.04.240; or

30 (2) is engaging in the practice of public accounting under a  
 31 practice privilege.

1 \* **Sec. 14.** AS 08.26.030 is amended to read:

2 **Sec. 08.26.030. Requirements for private professional conservator license.**

3 The department shall issue a private professional conservator license to an individual

4 (1) who is at least 21 years of age;

5 (2) who has obtained a high school diploma, or a general education  
6 development diploma or its equivalent;

7 (3) who has six months' employment experience in a position  
8 involving financial management, or has at least an associate degree in accounting or a  
9 closely related field;

10 (4) who is

11 (A) certified as a guardian by a nationally recognized  
12 organization in the field of guardianships; **or**

13 (B) licensed as a certified public accountant under  
14 AS 08.04;

15 (5) whose criminal history record checks under AS 08.26.070 show  
16 that the individual has not been convicted of a felony or of a misdemeanor offense in  
17 the state or in any other jurisdiction involving fraud, misrepresentation, material  
18 omission, misappropriation, theft, conversion, or any other crime that the department  
19 determines would affect the individual's ability to provide the services of a conservator  
20 competently and safely for the protected person within 10 years before the application;  
21 and

22 (6) who satisfies the application requirements of AS 08.26.060.

23 \* **Sec. 15.** AS 08.26.050(a) is amended to read:

24 (a) The department shall issue a temporary license to an individual under  
25 AS 08.26.020 [OR 08.26.030] who

26 (1) is not certified by a nationally recognized organization in the field  
27 of guardianships at the time of the application but is likely to become certified within  
28 one year from the date [OF] the temporary license **is issued;** [,] and

29 (2) otherwise satisfies the licensing requirements of AS 08.26.020 [OR  
30 08.26.030; AND

31 (2) SATISFIES THE APPLICATION REQUIREMENTS OF

1 AS 08.26.060].

2 \* **Sec. 16.** AS 08.26.050(b) is amended to read:

3 (b) If **an** [THE] individual with a temporary license under (a) **or (d)** of this  
 4 section submits proof of **the required certificate or license** [CERTIFICATION BY A  
 5 NATIONALLY RECOGNIZED ORGANIZATION IN THE FIELD OF  
 6 GUARDIANSHIPS] within one year from the date of the issuance of the temporary  
 7 license, the department shall issue the individual a license under AS 08.26.020 or  
 8 08.26.030 without requiring a new application.

9 \* **Sec. 17.** AS 08.26.050 is amended by adding a new subsection to read:

10 (d) The department shall issue a temporary license to an individual under  
 11 AS 08.26.030 who

12 (1) is not certified by a nationally recognized organization in the field  
 13 of guardianships or licensed as a certified public accountant under AS 08.04 at the  
 14 time of the application but is likely to become certified or licensed within one year  
 15 from the date the temporary license is issued; and

16 (2) otherwise satisfies the licensing requirements of AS 08.26.030.

17 \* **Sec. 18.** AS 08.26.130 is amended to read:

18 **Sec. 08.26.130. Grounds for disciplinary action.** The department may take  
 19 disciplinary action against an individual under AS 08.01.075 or refuse to issue or  
 20 renew a license if the department determines that the individual

21 (1) obtained or attempted to obtain a license under this chapter through  
 22 deceit, fraud, or intentional misrepresentation;

23 (2) has not complied with the standards of conduct established by the  
 24 department under AS 13.26.001;

25 (3) forfeited a license in this or another jurisdiction as a result of  
 26 deceit, fraud, intentional misrepresentation, or professional incompetence;

27 (4) has been found by a court in this state to have engaged in  
 28 professional misconduct or incompetence;

29 (5) has advertised the individual's services in a false or misleading  
 30 manner;

31 (6) has been convicted, including a conviction based on a guilty plea or

1 plea of nolo contendere, of a felony or other crime that affects the individual's ability  
2 to provide services competently and safely for the ward or protected person;

3 (7) has been found to have abandoned, exploited, abused, or neglected  
4 a vulnerable adult; in this paragraph, "vulnerable adult" has the meaning given in  
5 AS 47.24.900;

6 (8) has failed to comply with this chapter or with a regulation adopted  
7 under this chapter;

8 (9) has continued or attempted to practice after becoming unfit due to  
9 professional incompetence;

10 (10) has failed to maintain the certification or licensure required to  
11 obtain the individual's license under AS 08.26.020(a)(3) or 08.26.030(4) [BY A  
12 NATIONALLY RECOGNIZED ORGANIZATION IN THE FIELD OF

13 (A) GUARDIANSHIPS, IF THE INDIVIDUAL WAS  
14 ISSUED A PRIVATE PROFESSIONAL GUARDIAN LICENSE; OR

15 (B) CONSERVATORSHIPS, IF THE INDIVIDUAL WAS  
16 ISSUED A PRIVATE PROFESSIONAL CONSERVATOR LICENSE]; or

17 (11) fails to maintain a bond or other surety as required by a court  
18 order.

19 \* **Sec. 19.** AS 13.26.465(g) is amended to read:

20 (g) In addition to any other requirement of this section, [WHEN  
21 APPOINTING A RELATIVE OR FRIEND OF THE PROTECTED PERSON AS  
22 THE CONSERVATOR OF THE PROTECTED PERSON,] the court shall require that  
23 a [THE] proposed conservator complete one hour of mandatory education on the  
24 basics of conservatorship before the appointment or within 30 days after the  
25 appointment if the proposed conservator is a

26 (1) relative or friend of the protected person; or

27 (2) private professional conservator who obtained a private  
28 professional conservator license by satisfying the licensure requirement provided  
29 under AS 08.26.030(4)(B) and has not previously completed the mandatory  
30 education required by the court under this subsection. [IF THE PERSON IS  
31 APPOINTED BASED ON THE PERSON'S AGREEMENT TO COMPLETE THE

1 MANDATORY EDUCATION AND THE PERSON FAILS TO COMPLETE THE  
 2 MANDATORY EDUCATION WITHIN THE 30 DAYS, THE COURT SHALL  
 3 REMOVE THE CONSERVATOR AND APPOINT A SUCCESSOR.]

4 \* **Sec. 20.** AS 13.26.465 is amended by adding a new subsection to read:

5 (h) If a person is appointed as a conservator based on the person's agreement  
 6 to complete the mandatory education within 30 days under (g) of this section and the  
 7 person fails to complete the mandatory education within 30 days, the court shall  
 8 remove the conservator and appoint a successor.

9 \* **Sec. 21.** The uncodified law of the State of Alaska is amended by adding a new section to  
 10 read:

11 DIRECT COURT RULE AMENDMENT. Rule 17(e), Alaska Rules of  
 12 Probate Procedure, is amended to read:

13 (e) **Mandatory Education.** A person required to complete one hour of  
 14 mandatory education on the basics of conservatorship under AS 13.26.465(g)  
 15 [RELATIVE OR FRIEND OF THE PROTECTED PERSON WHO IS APPOINTED  
 16 AS A CONSERVATOR] must complete the [ONE HOUR OF] mandatory education  
 17 [ON THE BASICS OF CONSERVATORSHIP] before [THE] appointment or within  
 18 30 days after [THE] appointment as provided by AS 13.26.465(g).

19 \* **Sec. 22.** AS 08.04.240(k) is repealed.

20 \* **Sec. 23.** Sections 14 - 21 of this Act take effect immediately under AS 01.10.070(c).

21 \* **Sec. 24.** Except as provided in sec. 23 of this Act, this Act takes effect January 1, 2026.

ADMINISTRATIVE  
BUSINESS



# Office of Governor MIKE DUNLEAVY

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## Administrative Order No. 358

I, Mike Dunleavy, Governor of the State of Alaska, under the authority of Article III, Sections 1 and 24 of the Constitution of the State of Alaska, implement this fiscal restraint and operational efficiency order to all state agencies.

## **BACKGROUND**

The State of Alaska relies on oil production to fund a substantial portion of the state budget. In the 1980s, revenue from oil production made up nearly 90 percent of the State's unrestricted general fund revenues. Today, revenues from oil production only make up approximately 40 percent of the state's unrestricted general fund revenues.

Largely due to the Russian invasion of Ukraine, oil prices averaged nearly \$85 per barrel in FY 2024. However, in FY 2025 the Organization of Petroleum Exporting Countries (OPEC) made a series of decisions to increase oil production, thereby causing oil prices to drop. OPEC's actions, combined with aging oil fields and production declines, have negatively impacted oil revenues and therefore the state's budget. The spring revenue forecast from the Alaska Department of Revenue recently forecasted an oil price of \$68 per barrel for FY 2026. This represents an approximate 20 percent drop in the price per barrel of oil, resulting in a reduction of hundreds of millions of dollars in revenue to the State's general fund.

The State of Alaska's main savings account, the Constitutional Budget Reserve, has a balance of approximately \$2.8 billion. The Power Cost Equalization Endowment (PCE) Fund has a value of approximately \$1.0 billion. The Alaska Higher Education Investment Fund has a value of approximately \$407 million – the combined values of these accounts would not fund state operations for even one year.

## **PURPOSE**

In light of the extensive drop in market oil prices and the projected impact on the State's budget, there is a need to take immediate and responsible action to control spending. The actions set forth in this Order are being taken to reduce the impact on available funds, to focus operations on core

government services, and to streamline processes and the State's workforce towards core mission objectives.

The purpose of this Order is to announce an immediate freeze on all out-of-state travel, hiring, and new regulations packages. These actions are being taken to reduce the impact on available funds, streamline processes, and focus operations and the State's workforce on the fulfillment of the State's core mission and services. If these actions are not taken now, the State could suffer dire consequences in the future.

## **ORDER**

### **General Applicability:**

This Order applies to all funding sources and all executive branch agencies, including departments, boards, commissions, and public corporations (hereafter referred to as "agencies").

### **Travel:**

Effective immediately, there is a freeze on all out-of-state travel by State employees and individuals traveling on behalf of the State regardless of funding source. Employees in out-of-state travel status as of the date of this Order shall return to Alaska in accordance with the employee's approved itinerary.

If an agency believes out-of-state travel is necessary to protect the safety of the public or to meet other essential State responsibilities, a request for waiver from the travel freeze may be submitted to the Governor's Office through the established travel-waiver request process.

In-state travel shall be used only as necessary for the conduct of essential business. Use of technology in lieu of travel is highly encouraged. If an agency fails to limit in-state travel to essential business, the Chief of Staff is authorized to implement an in-state travel ban for that agency.

### **Hiring:**

Effective immediately, there is a freeze on hiring for all State agencies. Offers of employment that have been made and accepted as of the date of

this Order are not affected by the hiring freeze, even if the employee's start date is after the date of this Order.

The hiring freeze applies to:

- All full-time, part-time, non-permanent, and seasonal positions in bargaining units and in the partially exempt and exempt service.
- Requests to establish new positions.
- Requests to extend non-permanent positions.
- Positions that provide administrative support and maintenance to the exempted agencies set forth below.

**Exempted Agencies:**

- The hiring freeze does not apply to positions essential to protect Alaska citizens. This category includes Alaska State Troopers, corrections and probation officers, airport police and fire officers, Office of Children Services, Division of Public Assistance, and employees that provide patient, resident, or food services at 24-hour institutions.

For purposes of this Order, the following are considered 24-hour institutions:

- Correctional Facilities
- Juvenile Justice Facilities
- Alaska Military Youth Academy
- Pioneer Homes
- Alaska Psychiatric Institute
- Alaska Vocational Technical Center
- Mt. Edgecumbe High School

Recruitments on Workplace Alaska shall remain open through the stated closing date. A notice to all applicants shall be posted on Workplace Alaska advising applicants of the hiring freeze and stating that only positions necessary to protect the health and safety of Alaskans and meet essential State responsibilities will be filled.

If an agency believes filling a position is necessary to protect the safety of the public or to meet other essential State responsibilities, a waiver from the hiring freeze may be submitted to the Office of Management and Budget

(OMB). The waiver request must be submitted using the hiring request memorandum addressed to the Director of OMB and Chief of Staff and approved by the agency head.

### **Regulations:**

In order for agencies to focus their attention on the State's core mission of providing essential services to Alaskans and maximizing operational efficiency, there is, effective immediately, a freeze on the promulgation of new regulations by all agencies. This freeze does not apply to regulations currently out for public notice.

If an agency believes a new regulations package is necessary to protect the safety of the public or to meet other essential State responsibilities, a waiver request from the regulations freeze may be submitted by the agency head to the Chief of Staff and Deputy Chief of Staff.

### **DURATION**

This Administrative Order shall remain in effect until rescinded.

DATED this 9th day of May 2025.

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# State of Alaska

## 2025 HOLIDAY CALENDAR

### State Holidays

Date	Holiday
01/01/2025	New Year's Day
01/20/2025	MLK Jr.'s Birthday
02/17/2025	Presidents' Day
03/31/2025	Seward's Day
05/26/2025	Memorial Day
07/04/2025	Independence Day
09/01/2025	Labor Day
10/18/2025	Alaska Day (observed 10/17/2025)
11/11/2025	Veterans' Day
11/27/2025	Thanksgiving Day
12/25/2025	Christmas Day

Please refer to appropriate collective bargaining unit agreement for more information regarding holidays.

  Holiday



### JANUARY

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### JULY

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### FEBRUARY

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### AUGUST

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### SEPTEMBER

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### NOVEMBER

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### JUNE

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### DECEMBER

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28	29	30	31			

**ALASKA BOARD OF PUBLIC ACCOUNTANCY**

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<b>Donovan Neal:</b> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
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<b>Mark Diehl:</b> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
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<b>Rachel Hanks:</b> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
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<b>James Doughty:</b> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
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<b>Vacant (Public Member):</b>
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