

STATE OF ALASKA  
BOARD OF PUBLIC  
ACCOUNTANCY  
MEETING

APRIL  
23-24, 2026

**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**

April 23-24, 2026

Suite 1540, Atwood Building  
550 West 7<sup>th</sup> Ave., Anchorage, Alaska

Zoom Registration Link: <https://us02web.zoom.us/meeting/register/NJ08-EeYRjgRBQMT0oIg8A>

**TENTATIVE MEETING AGENDA**

**Thursday, April 23, 2026**

	<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	9:04 a.m.	<b>Minutes</b> • February 6, 2026	Approve minutes	Chair
3	9:06 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 Report</b>		John Rodgers or Crista Burson
6	9:30 a.m.	<b>Application Review</b>	Executive session if needed Approve/deny/table applications and other requests	Chair
	<b>Break</b>			
7	10:30 a.m.	<b>Questions/discussion on pre-read</b> • Exam Info/Surveys • Correspondence		All
8	10:40 a.m.	<b>NASBA Updates</b> • Upcoming meetings/conferences • Communications Committee		Chair Hanks & Diehl
9	10:45 a.m.	<b>Investigative Report</b> • Current Report • ICFs/CAs for review • Status of cases 2023 or earlier	Executive session if needed Approve ICFs/CAs	Roger Rouse
	<b>Break</b>			

	<b><u>EST. TIME</u></b>	<b><u>TOPIC</u></b>	<b><u>EXPECTED MOTION</u></b>	
10	12:00 p.m.	<b>Board Business</b> <ul style="list-style-type: none"> <li>• ED report</li> <li>• Revenue/Expenditure report (FY26 Q2)</li> </ul>		Chair
11	12:15 p.m.	<b>Statute/Regulation Projects</b>		Chair
12	12:30 p.m.	<b>CPE Audit Review</b>		Chair
13	4:55 p.m.	<b>Administrative Business</b> <ul style="list-style-type: none"> <li>• Confirm upcoming meeting schedule: <ul style="list-style-type: none"> <li>• August 21, 2026</li> <li>• November 13, 2026</li> </ul> </li> <li>• Review task lists</li> </ul> Sign minutes		
	5:00 p.m.	<b>Adjourn or Recess for the day</b>	Adjourn	

**Friday, April 24, 2026 - \*\*Day 2 if necessary to complete CPE Audit review**

	<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
14	9:02 a.m.	<b>Agenda</b>	Approve agenda	Chair
15	9:04 a.m.	<b>Continue CPE audit review if necessary</b>		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**

**February 6, 2026**

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 February 6, 2026.

**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.**

**Call to Order/Roll Call**

The meeting was called to order by Beth Stuart, at 9:02 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)  
Kim Lilly, Paralegal (agenda item #9)  
Sharon Blosser, Paralegal (agenda item #9)

Visitors present included:

Crista Burson, Alaska Society of CPAs (AKCPA)  
Julia Vaughn  
Sarah Breedlove

**Agenda Item 1 – Review Agenda**

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

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

**Agenda Item 2 – Review Meeting Minutes**

The Board reviewed the minutes of the last meetings.

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

**RESOLVED to approve the minutes of the November 14, 2025 and December 15, 2025 meetings as written.**

**Agenda Item 3 – Ethics Report**

It was determined that there was nothing to report.

**Agenda Item 4 – Public Comment**

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

**Agenda Item 5 - Alaska Society of Certified  
Public Accountants (ASCPA)**

Crista Burson provided a list of current Society activities:

1. AKCPA & SBOPA Luncheon that was held Friday, November 14th included SBOPA and over 25 AKCPA members. Positive feedback from members.
2. Bi-weekly Tax Round Table Meetings virtual – next meeting is Tuesday, February 17th at noon. MAP (Managing an Accounting Practice) meets monthly, the 4th Thursday of each month at 5:30pm at Serrano’s on Tudor Road. Next meeting is Thursday, February 26th.
3. Advocacy –
  - Alaska bills being tracked:  
SB 277 – Tax Compact; Sales Tax; Oil & Gas Tax – Feb 6th (today @ 3:30pm)  
HB 284 – Tax Compact; Sales Tax; Oil & Gas Tax – Feb 12th @ 1:30pm House Finance Committee
  - Department of Education professional degree definition update to not include accounting – impacts school loans
  - Outreach to community members regarding the open SBOPA public seats and application process
  - Prometric Test Center Tours – Book a Test Drive appointment for \$30. Allows candidates to visit the Prometric test center and experience what exam day will be like from the check in process to using the equipment.

4. Scholarships – Five \$3,000 scholarships were awarded from the Paul Hagelbarger Memorial Scholarship Fund. Three attend the University of Alaska Anchorage, one recipient attends Matanuska-Susitna College and the fifth recipient attends University of Alaska Fairbanks. All recipients intend to pursue careers in public accounting in Alaska.
5. AICPA Regional Council meetings are virtual this year (March 17th – 19th). AICPA Spring Meeting of Council & Annual Members meeting are May 19th – 21st in New Orleans, LA.
6. Crista Burson is serving on the NASBA State Society Relations Committee and will be attending the 2026 Annual Conference for State Board Executive Directors with State Society CEOs March 24th – 26th in Austin, TX.
7. 2026 Annual Meeting is Wednesday, May 27th – Friday, May 29th at the Wedgewood Resort / Taiga Center in Fairbanks.
8. Alaska Society of CPAs Board of Directors meets on February 25th.

**Agenda Item 6 – Application Review**

**Upon a motion duly made by Mr. Doughty, 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 9:13 a.m.  
The Board went back on the record at 11:02 a.m.

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

**RESOLVED to deny the score reinstatement request from Ahmed Daqa; 12 AAC 04.200(i).**

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

**RESOLVED to approve Sarah Breedlove, Rolando Cosio, Sarah Fuerst, Olijanna Kind and Jarek Kupczynski for licensure by exam.**

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

**RESOLVED to approve Kevin McNamara for licensure by exam pending receipt of a clear criminal history report from his primary state of residence.**

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

**RESOLVED to approve Pepper Cooper, Jerry Koester and Yan Xiong for licensure by reciprocity.**

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

**RESOLVED to approve the reinstatement applications for Nikkia Atkins, Jia Li and Charles Pohland.**

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

**RESOLVED to table the reinstatement applications for Elena Begojevic and Mladen Begojevic; more information required from the CPE provider to confirm that the requirements have been met (12 AAC 04.310 – 50 minutes constitutes one hour).**

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

**RESOLVED to forward all licensees who did not have at least 20 hours of CPE per year and/or were short of the 80-hour CPE requirement to the paralegal; standard conditions apply.**

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

**RESOLVED to refer Jamil Eldar to the paralegal for CPE non-compliance. Not all the courses listed on the transcript meet the CPE requirements; licensee is short of the 20 hours per year requirement for the 2024/2025 license period.**

Ms. Hanks agreed to remain the reviewing Board member for CPE matters.

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

A copy of a recent exam survey and recent exam data was 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**

### Meetings

ED conference – Austin, TX – March 24-26, 2026  
Western Regional Meeting – Park City, UT – June 23-25, 2026  
Annual Meeting – Litchfield Park, AZ – October 25-28, 2026

### Committees

Ms. Hanks & Mr. Diehl – both are still on the Communications Committee.

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

Investigator Rouse, Senior Investigator Summers, Kim Lilly and Sharon Blosser joined the meeting.

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

The current report covered the period October 30, 2025 to January 22, 2026.

- 47 open cases
- 15 closed cases

There was annual investigative training for Board members.

**Upon a motion duly made by Mr. Doughty, 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 11:31 a.m.

The Board went back on the record at 12:24 p.m.

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

**RESOLVED to accept the Consent Agreements (CA) for case #2024-000729.**

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

**Upon a motion duly made by Mr. Doughty seconded by Mr. Neal, and approved unanimously by the voting members, it was:**

**RESOLVED to accept the Consent Agreement (CA) for case #2021-000081.**

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

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

**RESOLVED to accept the Imposition of Civil Fine (ICFs) for cases #2025-000117 and 2025-000118.**

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

### **Agenda Item 10 – Board Business**

#### **ED Report**

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

AO360 update – additional information in the packet under item #11.

Miscellaneous renewal information – multiple licensees that did not complete at least 20 hours per year including a few that are already under an existing consent agreement. Ms. Hanks completed the mandatory audit reviews and works with Ms. Hondolero when CPE items need review. Ms. Hondolero indicated that CPE random audit letters would go out soon, so the files could be reviewed at the April meeting.

#### **Annual Elections**

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

**RESOLVED to nominate Ms. Stuart to continue to serve as Chair and Ms. Hanks to continue to serve as secretary/treasurer.**

#### **Revenue/Expenditure Report & Fees**

FY26 Q2 revenue/expenditure report was included in the meeting packet.

The Board noted that the revenue for the current fiscal year seems to be down from prior renewal years and requested that Ms. Hondolero confirm that the figures are correct.

### **Agenda Item 11 – Statutes/Regulations**

#### **Regulations - AO360**

The Board reviewed draft updates that were emailed to members. There was discussion about peer review only applying to permit holders and it was noted that since legislative audit does not hold a permit, they would not be subject to peer review. It was noted that the peer review section draft was updated to reflect this. The current project draft includes both changes related to the last Board legislation (HB121) and the current AO360 requirements.

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

**RESOLVED to approve the AO360 plan as written/reviewed today. The Board did a complete review of its regulations as part of this process.**

**Agenda Item 13 – Administrative Business**

Confirm Upcoming Meeting Dates/Locations

- April 23-24, 2026 – starting @ 9 am
- August 21, 2026
- November 13, 2026

Task Lists

Cori Hondolero

- Send calendar invites for upcoming Board meetings.
- Confirm all renewal revenue was included in the FY26 Q2 report.
- See if there is anything Board can do to assist moving regulations project forward.
- Request approval for in-person meeting for April.

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

**RESOLVED to adjourn the meeting.**

There being no further business, the meeting adjourned at 1:39 p.m.

Respectfully Submitted:

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Cori Hondolero  
Executive Administrator

Approved:

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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.

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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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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, Board liaison

OR

Crista Burson, AKCPA CEO

APPLICATION  
REVIEW

(WILL BRING LIST TO MTG)

PRE-READ  
ITEMS

# CPA EXAM

## **AK Exam Test Centers**

January – March 2026 exam questionnaire for AK test locations emailed out and no responses received back.

No complaints or issues have been reported recently.

# **Correspondence**

- 1) NASBA – State Board Report – Winter 2026
- 2) NASBA – Quarterly Communications – January 2026
- 3) AICPA – Discipline/Drop List
  - March 2026
  - February 2026
  - January 2026
- 4) North Carolina State Board of Certified Public Accountant Examiners
  - March 2026
  - February 2026
- 5) Connecticut State Board of Accountancy – February 2026
- 6) Texas State Board of Accountancy – February 2026
- 7) Virginia Board of Accountancy – Winter 2026
- 8) Oregon Board of Accountancy – March 2026
- 9) Oklahoma Accountancy Board – March 2026

## Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Alaska

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	1,153	799	420	305	470	241	112	44	102
Sections	1,335	863	472	344	487	246	112	44	102
% Pass	56.3%	62.5%	45.1%	49.4%	52.6%	73.6%	42.0%	43.2%	77.5%
Average Score	73.1	74.4	70.6	72.5	69.9	77.1	71.5	73.4	81.8
Average Age	31.8	30.8	33.5	32.1	31.9	31.3	32.8	31.5	30.2

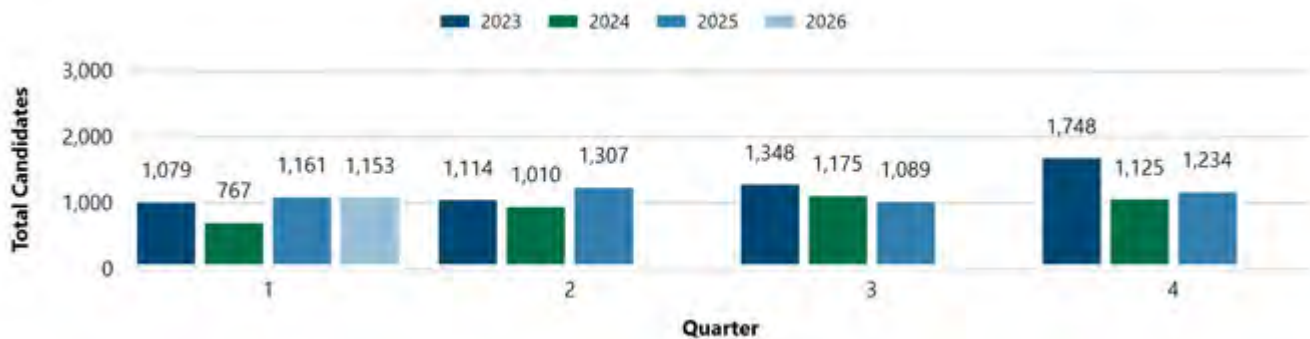
### Jurisdiction Ranking

<b>24</b> Overall Pass Rate	<b>19</b> Overall Avg. Score
<b>10</b> Core Pass Rate	<b>47</b> Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2026	2025	2024	2023	<22	22-23	24-25	26-27	28-29	30+
Candidates	404	708	41	47	204	902	306	80	15	9	24	98	123	157	127	627
Sections	466	822	47	51	243	1,041	334	93	17	12	26	122	147	179	149	710
% Pass	53.6%	57.9%	55.3%	37.3%	60.1%	56.4%	54.2%	55.9%	41.2%	58.3%	73.1%	56.6%	53.7%	53.6%	58.4%	56.5%
Average Score	71.7	73.8	74.3	68.0	74.4	73.0	69.7	73.2	70.4	74.3	78.0	72.9	73.6	72.9	72.1	73.1
Average Age	31.0	32.4	28.6	30.3	29.1	32.5	30.2	30.7	39.1	35.0	20.8	22.5	24.6	26.5	28.5	37.3

### Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



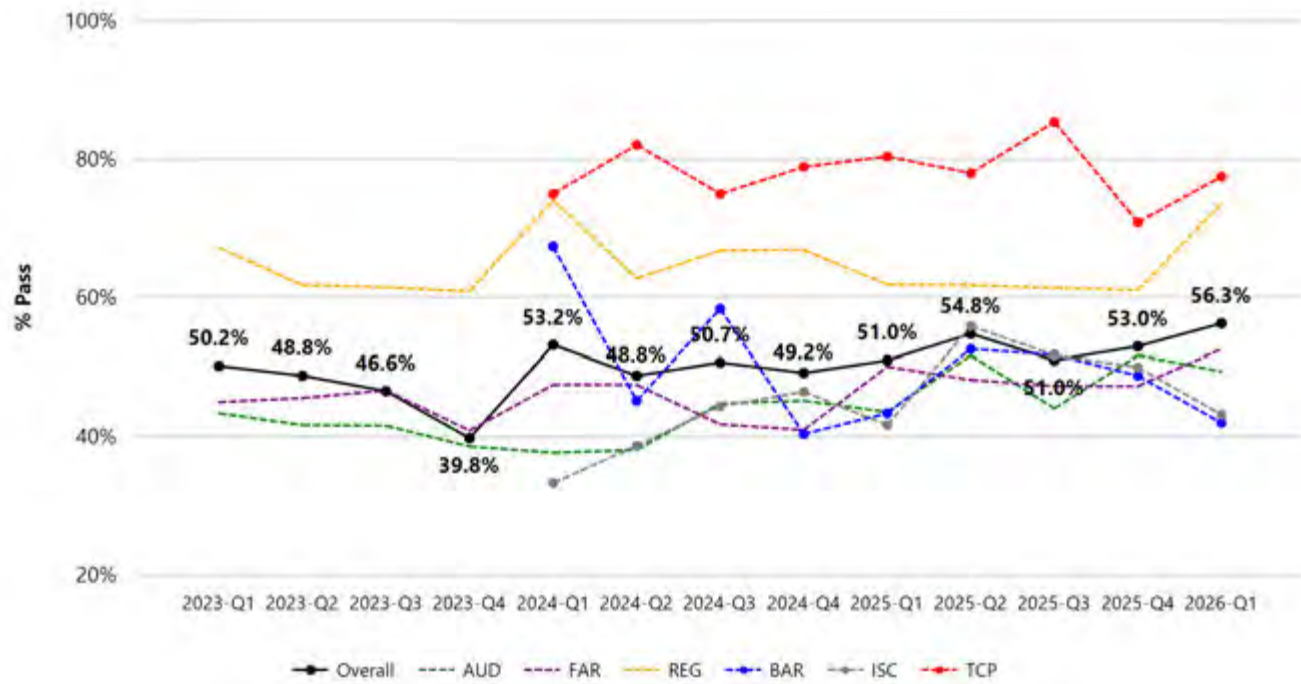
### Total Sections by Section Type\*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



## % Pass

The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2026-Q1	56.3%	49.4%	52.6%	73.6%	42.0%	43.2%	77.5%
2025-Q4	53.0%	51.7%	47.3%	61.1%	48.8%	50.0%	70.9%
2025-Q3	51.0%	44.1%	47.3%	61.4%	51.8%	51.7%	85.4%
2025-Q2	54.8%	51.7%	48.2%	61.8%	52.6%	55.9%	78.0%
2025-Q1	51.0%	43.6%	50.1%	61.9%	43.4%	41.7%	80.4%
2024-Q4	49.2%	45.2%	41.0%	66.9%	40.4%	46.5%	78.9%
2024-Q3	50.7%	44.8%	41.8%	66.8%	58.4%	44.4%	75.0%
2024-Q2	48.8%	38.1%	47.5%	62.8%	45.2%	38.7%	82.1%
2024-Q1	53.2%	37.7%	47.5%	74.1%	67.4%	33.3%	75.0%
2023-Q4	39.8%	38.6%	40.9%	60.9%	-	-	-
2023-Q3	46.6%	41.6%	46.7%	61.5%	-	-	-
2023-Q2	48.8%	41.7%	45.6%	61.8%	-	-	-
2023-Q1	50.2%	43.4%	45.0%	67.2%	-	-	-

## Quarterly CPA Examination Report: Overall Performance - First Time Jurisdiction: Alaska

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	799	-	191	290	187	75	29	91
Sections	-	863	-	191	290	187	75	29	91
% Pass	-	62.5%	-	54.5%	54.8%	78.6%	50.7%	51.7%	83.5%
Average Score	-	74.4	-	73.3	70.1	78.7	72.8	75.0	83.2
Average Age	-	30.8	-	30.9	30.7	30.9	31.9	31.0	29.9



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2026	2025	2024	2023	<22	22-23	24-25	26-27	28-29	30+
Candidates	270	494	35	28	144	627	306	80	15	9	21	82	98	104	95	402
Sections	291	535	37	28	162	673	334	93	17	12	23	94	112	110	106	418
% Pass	56.7%	65.4%	64.9%	46.4%	67.9%	61.8%	54.2%	55.9%	41.2%	58.3%	73.9%	59.6%	57.1%	63.6%	60.4%	64.1%
Average Score	72.2	75.5	76.3	70.6	75.9	74.2	69.7	73.2	70.4	74.3	77.7	73.5	73.7	76.1	72.7	74.7
Average Age	30.5	31.1	29.1	29.0	28.3	31.5	30.2	30.7	39.1	35.0	20.7	22.5	24.6	26.5	28.5	36.7

### New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



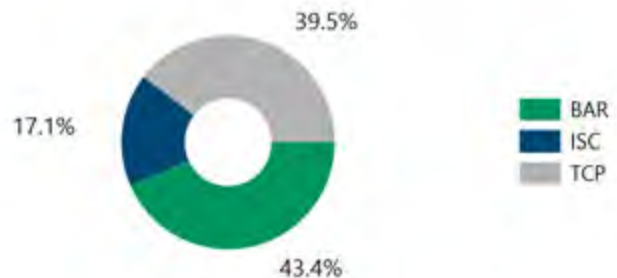
### Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	535	46.4%
Advanced Degree	70	6.1%
Enrolled/Other	548	47.5%

### Disciplines

Breakdown of what percentage of candidates are taking which disciplines



## Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
4. A cohort is the year in which a candidate enters the CPA Exam pipeline. The candidate's cohort is determined by the very first section attempt on the CPA Examination.
5. The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

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## Overall Statistics by Jurisdiction

Year-Quarter: 2026-Q1

Summary of Examination data for each Jurisdiction with 15\* or more candidates.

Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	430	559	418	141	63.3%	74.3	25.6
Alaska	1,153	1,335	863	472	56.3%	73.1	31.8
Arizona	393	472	280	192	50.8%	71.2	29.4
Arkansas	265	334	218	116	61.4%	74.6	26.0
California	4,674	5,510	3,308	2,202	50.7%	70.9	29.8
Colorado	485	562	348	214	57.7%	73.6	29.0
Connecticut	369	452	241	211	46.5%	70.5	28.3
Delaware	74	79	36	43	39.2%	67.7	34.1
District of Columbia	96	123	75	48	48.8%	70.3	26.8
Florida	1,306	1,537	986	551	56.5%	73.4	28.6
Georgia	951	1,138	747	391	54.7%	72.1	28.1
Guam	1,634	1,884	1,264	620	54.4%	72.1	28.8
Hawaii	86	114	59	55	51.8%	70.8	28.8
Idaho	132	153	86	67	47.1%	70.9	31.1
Illinois	1,612	1,875	1,281	594	57.5%	72.7	27.3
Indiana	388	424	276	148	55.2%	72.2	27.5
Iowa	288	355	279	76	66.2%	76.0	24.9
Kansas	70	75	50	25	60.0%	73.8	27.7
Kentucky	229	272	168	104	57.4%	72.6	28.0
Louisiana	260	297	167	130	43.8%	68.8	29.1
Maine	323	382	230	152	59.7%	73.3	34.2



<b>Jurisdiction</b>	<b>Total Candidates</b>	<b>Total Exam Sections</b>	<b>Sections FT</b>	<b>Sections RE</b>	<b>Average Pass Rate</b>	<b>Average Score</b>	<b>Average Age</b>
Maryland	386	442	259	183	45.5%	69.0	30.9
Massachusetts	920	1,050	683	367	60.4%	74.2	26.6
Michigan	681	788	471	317	52.9%	71.4	27.7
Minnesota	493	559	360	199	60.8%	73.8	26.2
Mississippi	176	222	134	88	59.5%	75.2	27.1
Missouri	565	688	454	234	57.3%	73.0	26.0
Montana	557	673	438	235	56.5%	73.2	28.6
Nebraska	124	140	103	37	65.7%	77.2	26.1
Nevada	196	226	128	98	48.7%	69.5	31.7
New Hampshire	166	184	75	109	41.3%	68.2	35.4
New Jersey	924	1,098	604	494	46.8%	69.8	28.5
New Mexico	80	89	43	46	47.2%	70.2	32.7
New York	3,479	4,067	2,443	1,624	53.1%	71.8	27.9
North Carolina	823	990	705	285	56.3%	72.9	27.1
North Dakota	223	256	171	85	48.4%	70.0	28.2
Ohio	947	1,088	686	402	55.8%	72.7	26.9
Oklahoma	245	296	183	113	46.6%	70.1	29.2
Oregon	261	290	199	91	58.3%	73.2	30.7
Pennsylvania	1,285	1,482	957	525	51.8%	71.1	27.2
Puerto Rico	252	282	140	142	44.7%	66.8	28.7
Rhode Island	70	80	48	32	48.8%	71.2	29.3
South Carolina	230	278	175	103	57.2%	72.7	27.1
South Dakota	61	67	52	15	62.7%	72.4	27.0

# NASBA

<b>Jurisdiction</b>	<b>Total Candidates</b>	<b>Total Exam Sections</b>	<b>Sections FT</b>	<b>Sections RE</b>	<b>Average Pass Rate</b>	<b>Average Score</b>	<b>Average Age</b>
Tennessee	625	745	488	257	56.5%	73.4	27.5
Texas	2,903	3,580	2,413	1,167	56.2%	72.6	28.6
Utah	444	511	347	164	60.5%	74.3	28.8
Vermont	78	94	56	38	56.4%	73.3	28.0
Virginia	979	1,170	676	494	53.4%	71.9	29.5
Washington	1,654	1,903	1,299	604	60.7%	74.1	31.8
West Virginia	60	70	44	26	50.0%	69.1	28.1
Wisconsin	332	366	249	117	61.5%	74.6	25.6
Wyoming	28	31	16	15	45.2%	67.7	27.4

*\*30 or more candidates is the cutoff for the annual performance report.*

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Overall

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	35,464	24,087	13,186	9,931	13,222	8,460	1,034	2,370	4,475
Sections	41,737	26,479	15,258	10,848	14,165	8,845	1,034	2,370	4,475
% Pass	54.6%	63.0%	40.0%	47.8%	43.5%	66.6%	41.3%	66.8%	79.3%
Average Score	72.2	74.2	68.8	71.5	66.9	75.7	70.9	78.1	81.1
Average Age	28.6	27.5	30.5	29.0	28.4	28.5	31.9	27.1	28.5

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2026	2025	2024	2023	<22	22-23	24-25	26-27	28-29	30+
Candidates	15,455	17,570	2,439	25,154	4,953	5,358	9,394	2,029	468	393	1,120	9,846	5,824	4,247	3,019	11,536
Sections	18,148	20,659	2,930	29,621	5,922	6,194	10,963	2,291	532	480	1,360	11,854	6,578	4,911	3,560	13,426
% Pass	50.9%	57.3%	59.0%	53.5%	58.9%	55.9%	52.7%	59.2%	51.5%	41.3%	71.5%	65.2%	52.2%	49.8%	49.7%	47.8%
Average Score	70.9	73.2	73.7	71.7	74.0	72.7	69.6	74.3	72.2	69.1	77.4	75.4	71.1	70.9	70.9	70.2
Average Age	28.9	28.4	27.8	28.3	27.9	30.7	26.5	28.2	29.8	29.9	20.9	22.5	24.4	26.5	28.5	37.7

**Total Candidates by Quarter**

Number of unique candidates per quarter who have taken at least one section of the Examination.



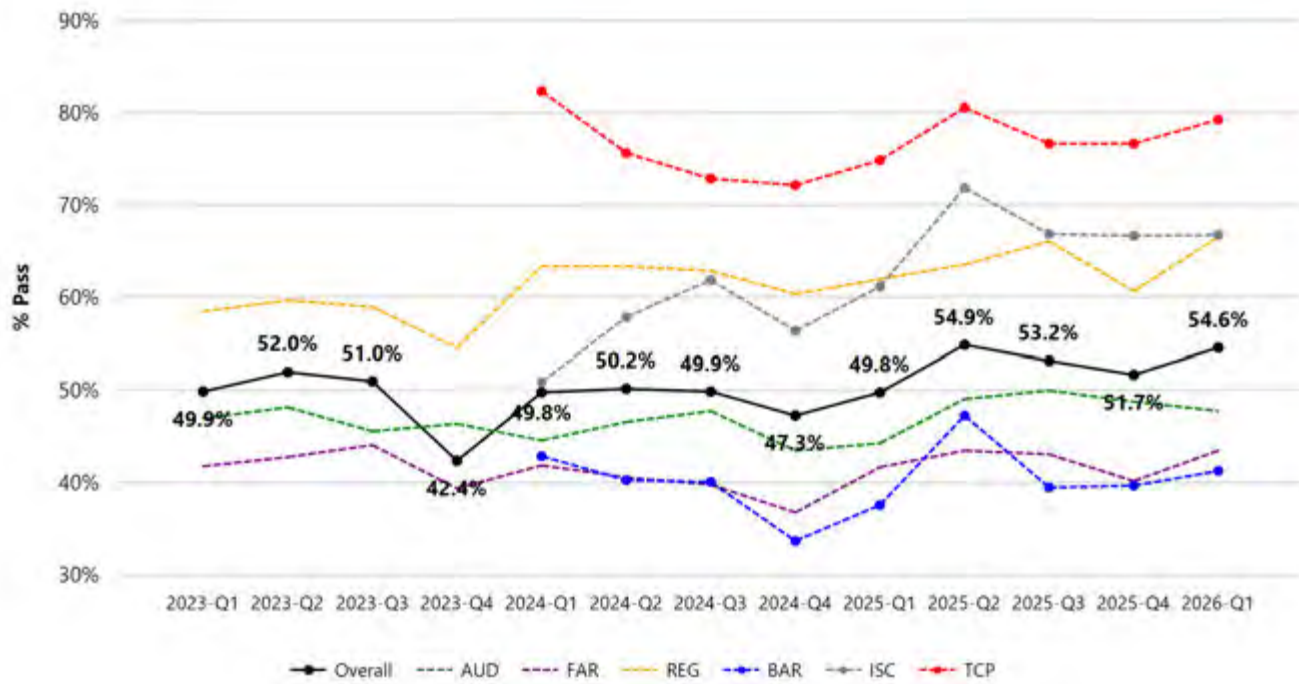
**Total Sections by Section Type\***

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



## % Pass

The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2026-Q1	54.6%	47.8%	43.5%	66.6%	41.3%	66.8%	79.3%
2025-Q4	51.7%	48.8%	40.2%	60.7%	39.7%	66.7%	76.7%
2025-Q3	53.2%	50.0%	43.1%	66.1%	39.5%	66.9%	76.7%
2025-Q2	54.9%	49.1%	43.5%	63.6%	47.3%	71.9%	80.6%
2025-Q1	49.8%	44.3%	41.7%	62.0%	37.6%	61.2%	74.9%
2024-Q4	47.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
2024-Q3	49.9%	47.8%	39.8%	62.9%	40.1%	61.9%	72.9%
2024-Q2	50.2%	46.6%	40.6%	63.4%	40.3%	57.9%	75.7%
2024-Q1	49.8%	44.6%	41.9%	63.4%	42.9%	50.9%	82.4%
2023-Q4	42.4%	46.4%	39.4%	54.6%	-	-	-
2023-Q3	51.0%	45.6%	44.1%	59.0%	-	-	-
2023-Q2	52.0%	48.2%	42.8%	59.7%	-	-	-
2023-Q1	49.9%	47.0%	41.8%	58.5%	-	-	-

## Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: Overall

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	24,087	-	5,990	7,870	6,224	618	1,877	3,900
Sections	-	26,479	-	5,990	7,870	6,224	618	1,877	3,900
% Pass	-	63.0%	-	56.8%	48.8%	72.7%	45.6%	74.1%	83.2%
Average Score	-	74.2	-	73.1	67.4	77.5	71.0	79.7	82.2
Average Age	-	27.5	-	27.3	27.2	27.5	31.4	26.6	28.2



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2026	2025	2024	2023	<22	22-23	24-25	26-27	28-29	30+
Candidates	10,154	12,158	1,775	16,931	3,428	3,728	9,394	2,029	468	393	1,040	8,285	3,786	2,583	1,800	6,632
Sections	11,128	13,349	2,002	18,572	3,841	4,066	10,963	2,291	532	480	1,214	9,469	4,017	2,735	1,925	7,086
% Pass	59.1%	65.7%	66.9%	61.8%	68.8%	63.2%	52.7%	59.2%	51.5%	41.3%	74.4%	70.1%	59.2%	57.2%	58.5%	57.3%
Average Score	72.6	75.3	75.7	73.7	76.6	74.4	69.6	74.3	72.2	69.1	78.1	76.7	72.6	72.4	72.9	72.2
Average Age	27.7	27.5	26.7	27.2	26.5	29.8	26.5	28.2	29.8	29.9	20.9	22.5	24.4	26.5	28.5	37.3

### New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



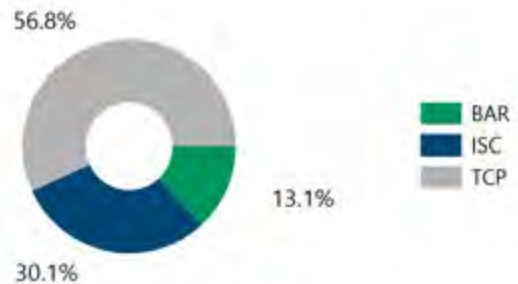
### Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	21,107	59.5%
Advanced Degree	5,368	15.1%
Enrolled/Other	8,989	25.3%

### Disciplines

Breakdown of what percentage of candidates are taking which disciplines



## Notes

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# From Diagnostic to Strategy: Shaping NASBA’s Future Together

Following a yearlong Diagnostic, NASBA wants its strategic plan—and the North Star it points to—to be different. Discover how the next phases will translate insight into action and how collective feedback will help define the organization’s future.

Read the update on page 2.

## IN THIS EDITION

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 Editor-in-Chief: Cassandra A. Gray  
 Production Editor: Anthony E. Cox  
 Tel: 615.880.4200 Fax: 615.880.4290  
 Web: <https://nasba.org>  
 150 Fourth Avenue North, Suite 700  
 Nashville, TN 37219-2417



## From Diagnostic to Strategy: Shaping NASBA’s Future Together

On December 15, 2026, NASBA launched its strategic planning process with a half-day retreat that brought together the two groups that will help guide it. These groups include a 10-person volunteer task force representing state board members and executive directors from NASBA’s eight regions, along with three current members of the Board of Directors, and a 13-person staff task force composed of new and longtime NASBA leaders. To ensure candor, encourage innovative thinking, and avoid groupthink, a dual-track process has been established. Each group will separately explore the seven key areas or “rooms” of the NASBA “house” identified by NASBA’s yearlong Diagnostic study: brand, meetings, communications and engagement, the internal landscape at the association, governance, deregulation, and the alignments the Diagnostic also revealed among stakeholders.

Each task force member—after revisiting the rich feedback provided by a remarkable 90 percent of NASBA’s membership during the 2025 Diagnostic—will propose near-and far-thinking recommendations that address the conclusions in each room. To balance the thoughtfulness with momentum, the task forces will address one room per month. The recommended initiatives will then be reconciled and prioritized by the two groups, harnessing the

strengths of the individual and the collective, and ensuring the plan is integrated and cohesive.

Rather than creating a plan that merely outlines aspirations, NASBA will map out how and when each initiative will move forward. To maintain the spirit of the Diagnostic, task force members will be invited to share their perspectives at every stage, helping to shape and strengthen what NASBA is calling a “responsible reinvention.”

“The Diagnostic showed us what taking risks and doing things differently can achieve. We don’t want that momentum to stop with this project. Too often in processes like these, the outcome falls short when the hard work isn’t done. That’s why I’m encouraged by how strategically this process has been designed. We’re staying grounded in member feedback, while also giving ourselves the time and structure to think creatively—first as individuals with diverse expertise, then boldly as representative groups, before bringing those perspectives together in a practical way that truly transforms aspirations into action,” said NASBA President and CEO Daniel Dustin.

Have questions? Write to [strategicplanning@nasba.org](mailto:strategicplanning@nasba.org).

## NASBA Members Earn National Appointments

NASBA is proud to recognize three members – Susan Eickhoff (MO), Emily Rollins (TX) and Wilhelmus (Wim) Schaffers (AL) whose recent appointments to national accounting and standard-setting bodies underscore the organization’s continued leadership and influence across the profession.

**Susan Eickhoff** was appointed to the *Financial Accounting Standards Board’s (FASB) Not-for-Profit Advisory Committee (NAC)*. As a member of the NAC, Eickhoff will help shape and improve the FASB’s development of standards that serve the needs of those stakeholders who use, prepare, and audit not-for-profit financial statements. Her appointment reflects her depth of knowledge and commitment to the profession.

**Emily Rollins** was one of 13 new members appointed to the *Financial Accounting Standards Advisory Council (FASAC)*. FASAC advises the FASB on strategic and technical issues, project priorities, and other matters that affect standard-setting. Rollins’ expertise and leadership will contribute meaningfully to the advancement of high-quality financial reporting.

NASBA Southeast Regional Director **Wilhelmus (Wim) Schaffers** has been appointed to the *Financial Accounting Foundation’s Private*



**Susan Eickhoff**



**Emily Rollins**



**Wim Schaffers**

*Company Council (PCC)*. His three-year term is effective January 1, 2026 through December 1, 2028. The PCC advises the FASB on the appropriate treatment for private companies within U.S. GAAP, ensuring standards remain relevant and practical for private entities. Schaffers’ experience will provide valuable perspective to the Council’s important work.

Please join NASBA in congratulating Eickhoff, Rollins and Schaffers on these well-deserved appointments and for their continued leadership in advancing the accounting profession through service to NASBA, their respective Boards of Accountancy, and the broader standard setting community.

# PRESIDENT'S MEMO

## What's a Profession for?

by Daniel J. Dustin, CPA, President & CEO



Over the last several years, I've experienced a recurring conversation among friends and colleagues. These exchanges vary, but the common refrain in them is the bewilderment the speaker describes at the increasing lack of competency he or she encounters in professional settings. Increasing incompetency and—correspondingly—diminishing evidence of the human qualities that make competency steadfast: attention, curiosity, a dedication to a high standard, and the self-discipline to reach it. The bafflement these folks express has followed everything from visits to the doctor and interludes on a company helpline, to airline flights or check-ins at a hotel. Identifying what might be responsible has become a darkly humorous parlor game: Is it the plague of mobile phones and social media? A lingering symptom of the pandemic? Is it because the “professional class” has lost sight of whom they serve and therefore expertise as a concept has become more suspect? Whatever the cause, the wish remains the same: a deep and abiding hunger to find, and restore, expertise. As one colleague put it to me: “Where have all the professionals gone?”

That question is one for which the Department of Education (DOE) recently provided an answer. A perplexing one, as it happens, particularly from an agency whose very name suggests an unswerving belief in expertise. If you're not aware, this past November, the DOE downgraded some experts—well, whole professions, really—as non-professional. Accountancy was one such field, as was engineering, nursing and architecture. The redesignation is not merely cosmetic; it affects how much aspiring professionals can borrow to be educated in their complex subjects. In dollars and cents, beginning in July 2026, promising young CPAs from all walks of life will face a reduced borrowing limit of \$20,500 per year—compared to \$50,000 for degrees the DOE continues to label “professional.” Imagine the talent drain here; then imagine your future standard of service as a consumer on the other end. This all comes at a time when the intricacy of global markets, business and retirement portfolios require a robust, educated workforce on whose expertise and integrity we all depend.

All this has me thinking. What exactly is a profession? What separates a profession from a trade? Why must one be pitted against the other when both are essential? And why is public accountancy, which has been a licensed profession since 1896, not seen in the same way as those fields excluded from the DOE reclassification? You may recall in the Diagnostic analysis that was presented at our Annual Meeting just a month before the DOE's announcement that one underlying force affecting NASBA turned out to be accountancy's “identity crisis,” or whether we consider ourselves to be a profession or trade.

Having reflected on these questions for most of my career, there are, in my view, three factors that define a profession:

### 1. The amount of knowledge needed.

- Professions tend to crop up in subject areas that are too layered to fully comprehend within a short exposure. Only repeated, in-depth engagements with the subject matter will allow those wanting to become an expert to fully see that subject's pieces and parts—and how to apply them in

constantly evolving scenarios.

Which leads to the second factor:

### 2. The rate of change in the knowledge needed.

- One reason most professions require continuing education is because there's a constancy of change in the field. Accountancy in 1946 was different from the one in 1896, as 1996 differed from 1946, and 2026 will differ from them all. The expectations of those who hire CPAs change commensurately, too—and rightly so. Only those willing to put in the work to gain the amount of knowledge a profession demands—and to stay current with the pace of “knowledge-change” that same profession observes—can truly call themselves professionals. Not coincidentally, it's only a person with this caliber of dedication who can, and will, ensure our financial systems remain valid and trustworthy.

### 3. A commitment that goes beyond transaction or personal advancement/enrichment.

- A job is one thing, and of course we all need to provide for ourselves and our families. In my three decades as a CPA, I've found that professions—and professionals—are motivated by something more. These are “callings” for a reason. Professionals want to give something back, advance humanity in some vital way, whether through scientific research, academic breakthrough, or innovations that change how we think or live. The CPAs I know tend to be motivated as much by a desire to uphold the integrity of our financial ecosystems as they are by earning a livelihood.

In these ways, professionals and trades are distinct, though both are essential to a functioning society. I have a deep respect for the skill and contribution of tradespeople. The distinction I'm drawing is not about dignity or worth, but about structure and obligation.

Licensed professionals are built upon extended formal education, rigorous entry standards, ongoing oversight, and more. Their knowledge base is layered and continually evolving. That framework—education, licensure, regulation—is what differentiates a profession from other vital forms of work.

It's no coincidence that the increasing attacks on professions—and the movements to dilute requirements to qualify as a professional—are contributing to the social bewilderment people keep experiencing and talking about. More troubling than these outcries, however, are the public disasters and public distrust that emanate from incompetence. Whether it's the Boeing 737 Max catastrophes (faulty engineering) or the Surfside condo tragedy (ignored building codes), we abandon our covenant with professions at our peril.

We have reached a point where the reassertion of professions is both timely and necessary. I don't believe we're too late to this conversation, but we've lost time and ground in not speaking full-throated about who—and why—we are. Frankly, accountancy can't afford an identity crisis. Too much—and too many—depend on us.

# California Celebrates 125th Anniversary

This year, the California Board of Accountancy (CBA) has reached a historic milestone: 125 years of service to the citizens of California.

Founded by statute in 1901, the CBA was established with a clear mandate – protection of the public as its highest priority. For more than a century, that mission has guided the licensing, regulation, and discipline of the state’s accounting profession.

On February 2, 2026, the California Senate formally recognized the CBA through the passage of Senate Concurrent Resolution 111 (Niello), honoring the Board’s 125th anniversary. The resolution acknowledges the Board’s enduring role in promoting integrity, objectivity, and due care in the practice of public accountancy—principles that underpin trust in the financial systems relied upon by individuals, businesses, nonprofit organizations, and governments.

Today, the CBA, under the leadership of Executive Director Dominic Franzella, regulates more than 115,000 licensees, including nearly 67,000 active certified public accountants and 5,900 accounting firms ranging from sole proprietorships to globally recognized entities.

In a recent release, CBA President Kristian Latta (CA) expressed her pride with the Board’s contributions and recent recognition. “I am pleased the Senate has recognized the CBA’s long and valued service to the state. The CBA has grown from its humble beginnings at the start of the 20th century to become the largest state accountancy regulatory body in the nation.”

Congratulations to the staff and Board members of the CBA on reaching 125 years of service.

## Advancing Ethical Leadership in 2026



W. Michael Fritz



Jennifer Bouchard



Donald Burkett



Linda Biek



Ruben Davila



Terri Herron



Marcus Rayner



C. Turney Stevens



**Course:**

The Hermitage Golf Course, President’s Reserve (Old Hickory, TN)

**Date:**

May 18, 2026

**Shotgun Start:**

1:00 pm

(Dinner and awards ceremony to follow)

As 2026 begins, the NASBA Center for the Public Trust (CPT) is welcoming new leadership to its Board of Directors while advancing its commitment to developing the next generation of ethical leaders.

**Strengthening Board Leadership**

In January and February, [the CPT announced](#) new officers and appointments to its Board of Directors for 2026. Recently appointed officers and Board members include W. Michael Fritz (chair), Jennifer Bouchard (vice chair), Donald Burkett (ex-officio chair), Linda Biek, Ruben Davila, Marcus Rayner, C. Turney Stevens, Jr., and Terri Herron. To see the full Board of Directors roster, visit: <https://thecpt.org/about-us/leadership/>.

**Supporting Young Professionals**

Each year, the CPT hosts its annual CPT Golf Classic, uniting sponsors and golf enthusiasts for a day on the green in support of CPT programming. The 2026 Classic will return to The Hermitage Golf Course on May 18, 2026.

Proceeds from this year’s event will support the launch of a new CPT initiative, The Young Professionals Program, aimed to ease the transition of young professionals from college to the workplace. The program will focus on mentorship, skill-building webinars, Q&A sessions with experienced professionals, and additional resources to help emerging leaders succeed. Through support of the Classic, the CPT can further its mission of empowering and promoting ethical leaders for years to come.

**To Register and Secure Sponsorship, visit:**  
<https://cpt.secure.nonprofitsoapbox.com/golf2026>

Interested in joining the CPT for a day of golfing for a meaningful cause? Visit <https://thecpt.org>.

# Professional Standards Spotlight: Revisions on SSAE Engagements

Most independence interpretations in the AICPA Code of Professional Conduct (the Code) have been written from the perspective of performing a financial statement audit or review engagement. However, these interpretations apply to any attest engagement. The AICPA's Professional Ethics Executive Committee (PEEC) has undertaken a project to determine how independence interpretations should be applied when the attest engagement is not a financial statement attest engagement, such as an engagement performed under the Statements on Standards for Attestation Engagements (SSAEs).

In December 2025, the PEEC adopted [clarifying revisions for engagements subject to the SSAEs](#), representing phase 1 of the project. The most notable of the revisions for State Boards of Accountancy is the new definition of the term *period covered by the attest report*. The new term will replace the phrase *period covered by the financial statements* in the Code. The definition provides greater clarity and promotes consistency in application for any attest engagement. The new definition includes several examples to demonstrate that the *period covered by an attest report* can vary

among types of attestation engagements.

During the public comment period for the proposed revisions, NASBA performed a limited review of a sample of state boards' rules and regulations that are publicly available through their websites. This limited review focused on the use of the phrase *period covered by the financial statements* and a time/reporting period reference to an attest report.

While there were a few state boards in which the phrase or a time/reporting period to an attest period were referenced, the context of their use was different than the proposed revisions. Therefore, NASBA believes that the change to replace the phrase *period covered by the financial statements* with the new term *period covered by the attest report* will not have a significant regulatory impact for state boards.

The revisions are effective for engagements performed in accordance with the SSAEs commencing on or after June 15, 2026, and early implementation is allowed.

## EXTENDED OPPORTUNITY



## Share Your Insight on Private Equity

To inform discussions on private equity and its growing impact on the accounting profession, NASBA's Private Equity Task Force (PE Task Force) invites interested parties to review and submit insight on the group's white paper, *"Alternative Practice Structures & Private Equity: Considerations and Questions for Boards of Accountancy."*

Released in October 2025, the paper explores the rapidly growing trend of private equity (PE) investment in the accounting profession and the resulting implications for the regulatory responsibilities of Boards of Accountancy. As alternative ownership models continue to evolve, the paper examines how these developments may affect public protection, auditor independence, and adherence to professional standards. It provides background, analysis, and discussion questions to assist boards and policymakers in evaluating these considerations. Stakeholders are encouraged to review the full document by clicking the link below.

NASBA's PE Task Force was established to assess the potential impacts of PE investment in CPA firms and to support member

boards in understanding and addressing related regulatory challenges. The paper includes background on Board of Accountancy regulation of CPAs and CPA firms, an overview of alternative practice structures involving PE investment, and discussion of three key areas of focus: independence and professional standards; disclosure and public understanding; and regulatory oversight and enforcement. Within each area, the document outlines core questions intended to guide thoughtful discussion among boards, regulators, and other stakeholders.

NASBA invites State Boards of Accountancy and other interested stakeholders to submit feedback on the topics and questions presented. Comments are requested by **February 28, 2026**, and may be submitted to [petaskforce@nasba.org](mailto:petaskforce@nasba.org). Feedback received will inform the PE Task Force's ongoing work and may contribute to future recommendations.

Link to White Paper: [Microsoft Word - 2025-1031 -- PE Task Force white paper\\_final](#)

# Understanding APS and Private Equity

On February 4, NASBA hosted a webinar on the “PEEC Exposure Draft on Alternative Practice Structures (APS)” featuring Jessica Luttrull (NASBA) and Steven Platau (FL). The overall attendance and volume of questions submitted through Q&A demonstrated the importance of APS and the profession’s growing interest in this complex topic.

For those who would like to view the presentation for either the first time or as a refresher, links to the webinar recording and slide deck are now available below.

- Webinar Recording: [Key Learning Opportunity Webinar on the PEEC Exposure Draft on Vimeo](#)
- Slide Deck: [PowerPoint Presentation](#)

On February 24 at 12:00 p.m. CT, NASBA members are encouraged to attend a separate educational webinar, “Private Equity in Accounting: It’s Complicated,” which will explore how private equity structures work, how they enter accounting firms, and what regulators should watch for.

The webinar will be led by Dr. Maria Borysoff, Assistant Professor

of Accounting at George Mason University. As an expert on the intersection of private equity and the accounting profession, Dr. Borysoff regularly advises and engages with regulators and industry leaders on the implications of evolving ownership structures for audit quality and professional oversight. She has served as an external expert to the PCAOB’s Investor Advisory Group and as a keynote speaker at the PCAOB’s International Institute on Audit Regulation.

Webinar Highlights:

- How private equity structures, capital flows and contracts work in practice
- The growing scale and pace of PE investment in accounting firms
- Governance, compensation and operational pathways of PE influence
- Considerations for regulators

Please note that this webinar will not address the PEEC’s exposure draft on alternative practice structures.

To register, visit: [Event - NASBA Nation](#).

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## NASBA Welcomes New Executive Leaders

NASBA is pleased to announce the addition of two accomplished leaders to its executive team: Brant Beard as chief information officer (CIO) and Tyler Nelson as vice president, public relations.

### **Brant Beard, Chief Information Officer**

Beard joins NASBA following a distinguished 21-year career with HCA Healthcare, one of the nation’s largest healthcare systems. During his tenure, he held progressively senior leadership roles, including more than 13 years as an assistant vice president, leading large-scale initiatives in application development, infrastructure, IT governance, vendor management and enterprise transformation.

As CIO, Beard will lead NASBA’s technology strategy, IT governance, cybersecurity, data analytics and technology-enabled services supporting member Boards of Accountancy, CPAs, CPA candidates and other stakeholders. He will also oversee key vendor relationships and ensure our technology investments align with NASBA’s strategic and operational priorities.

A graduate of Western Kentucky University, Beard has also served as an adjunct instructor for Vanderbilt University’s Human Organizational Development (HOD) program and Lipscomb University’s Master of Science in Healthcare Informatics program, reflecting his strong commitment to leadership development and mentorship.

### **Tyler Nelson, Vice President, Public Relations**

With more than a decade of experience in strategic communications, public relations and association leadership, Nelson most recently served as vice president of communications at the Tennessee Bankers Association, where he led statewide communications, media

relations, marketing and advocacy messaging, and oversaw major initiatives spanning financial literacy, education, publications, digital strategy and member engagement.



**Brant Beard**



**Tyler Nelson**

As vice president, public relations, Nelson will lead NASBA’s

internal and external communications strategy, foster key media relationships and guide brand storytelling to enhance engagement and visibility that reflects NASBA’s mission.

Nelson holds a journalism degree from the University of Mississippi and is an active leader in the public relations profession. He has served the Public Relations Society of America (PRSA) Nashville Chapter in numerous leadership roles, most recently as president in 2025.

NASBA President and CEO Daniel Dustin shared, “Brant’s experience in IT governance, cybersecurity and enterprise technology innovation positions him well to lead our IT organization, while Tyler’s public relations expertise will play a key role in advancing our brand identity and communications strategy. I look forward to working with them both as we continue strengthening our technology infrastructure and elevating NASBA’s visibility and voice.”

# MAKE A MEANINGFUL IMPACT

READY TO SERVE?

**This March, NASBA opens its 2026 Committee Interest Period.**

We invite members to submit their interest in serving on a committee and helping shape the future of accountancy.



## COMMITTEE INTEREST PERIOD OPENS MARCH 2026

**NASBA committees play a critical role in advancing initiatives that support State Boards of Accountancy, advance the profession, and protect the public interest.**

Whether you're passionate about education, mobility, peer review compliance, the UAA, or the administration of the CPA Exam, there's a place for your voice and your expertise at the table.

If you've been considering getting more involved, this is your chance to make a meaningful impact.

**Additional  
information  
will be  
shared soon.**

**To learn more about NASBA Committees, visit [nasba.org](https://nasba.org).**

**NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY, INC.**

**Highlights of the Board of Directors Meeting**

**January 23, 2026 – Clearwater, FL**

At a duly called meeting of the Board of Directors of the National Association of State Boards of Accountancy, held on Friday, January 23, 2026, in Clearwater, FL, the Board took the following actions:

- Unanimously approved the minutes of October 24<sup>th</sup> and October 28<sup>th</sup>, 2025, Board of Directors meetings.
- Chair Nicola Neilon (NV) reported her activities for the quarter which included observing NASBA committee meetings and a meeting the Executive Committee had with the Relations with Member Boards Committee the prior day; previewed the preparations for the upcoming NASBA/AICPA and North American Summit meetings in early February; and provided a report on the ‘carryover’ items from the October meeting which entailed discussions around the joint CPE Task Force, the Key Person Contact program, and the NASBA diagnostic.
- Executive Vice-President Wendy Garvin announced recent external appointments including Wilhelmus (Wim) Schaffers (AL) to the Private Company Council and Emily Rollins (WA) to the Financial Accounting Standards Advisory Council.
- President and CEO Daniel J. Dustin and Executive Vice President Wendy Garvin provided an organizational update and discussed civic activities with employee participation in a Nashville area Alzheimer’s Walk, as well as employee focused activities which included active shooter training and the ‘Maintain Don’t Gain’ weight challenge. Mr. Dustin announced the hiring of Tyler Nelson, Vice-President of Public Relations. Mr. Dustin also reported on an Interim NASBA/AICPA Summit in November. Ms. Garvin discussed NASBA’s continued relevance with regulators and standard setting bodies by highlighting recent meetings with representatives from PCAOB, GASB, IAASB and IESBA.
- Chief Operations Officer William Emmer provided an operational update which included an overview of NASBA’s Client and Compliance Services by walking the Board through a revamped operations dashboard which covers key performance indicators such as application and quality assurance processing times. Mr. Emmer, along with J. Andy Bonner, Chair of the ALD Task Force, provided an update on the meetings held by the group and the work on an “ALD 2030” document which looks into the future of the ALD. Mr. Emmer reviewed the latest quarterly CPA examination statistics as well as comparing year-over-year trends in the areas of total candidates, exam section volumes, and scores. Mr. Emmer also updated the board on projects ongoing within the IT area of the organization, which included information on the new licensure webpage on the NASBA website, the CPA Mobile App, NIES credential assessments, the three phases on an AI implementation project, progress on the new licensing system, and data governance and reporting.

- The Board heard a report from Treasurer J. Andy Bonner, Jr. (TN) and Vice President and Chief Financial Officer, Troy Walker on the Administration and Finance Committee. The consolidated operating excess through the first four months of Fiscal 2026 was \$1.6 million which is \$0.9 million better than budget. Year-to-date total revenue was greater than budget primarily due to higher candidate volume for the CPA Examination. Total expenses were lower than budget, which helped contribute to the overall positive variance. Investment income was \$2.9 million through November 30, 2025, which was also better than budget. The increase to net assets through the first four months was \$4.5 million. Capital expenditures are generally tracking budget. The completion of the CPA Mobile application along with the rewrite of CPAmobility.org and the Accountancy Licensee Database occurred during the first part of Fiscal 2026. The Board unanimously approved the November 30, 2025, NASBA consolidated financial statements as presented and recommended by the Administration and Finance Committee.
- NASBA Chair Nicola Neilon provided an update on the Strategic Planning Task Force. Ms. Neilon reviewed the timeline and process for the NASBA Diagnostic project. She reported on the in-person kickoff meeting in December for all task force members; the holding of separate discussions around ‘brand identity’ for both the internal and external members in January; and cited the positive enthusiasm by both groups. Ms. Neilon emphasized the ideal outcome is for a plan to be proactive, forward-thinking, substantive and accepted by key constituents.
- Relations with Member Boards Chair Melissa Ruff (NE) reported on the activities of the committee’s recent meetings which included a discussion on how to increase outreach to the state boards of accountancy by Regional Directors, how to support state boards in responding to the PEEC Exposure Draft on Alternative Practice Structures and the preparation work for next year’s regional meetings.
- Executive Directors’ Committee Chair, Martin Pittioni (OR) provided an update on the planning for the upcoming Executive Directors and Board Staff Conference in March and the level of commitment and participation by Executive Directors on their monthly conference calls.
- The Board heard updates from various committees such as the CPE, Uniform Accountancy Act (UAA), Standard Setting and Professional Trends Advisory, Audit, Ethics, and Regulatory Response Committees.
- The Board was given a presentation regarding the AICPA PEEC Exposure Draft on alternative practice structures by NASBA’s Director of Professional Standards and Research, Jessica Luttrull.

- Center for Public Trust President (CPT) and NASBA's Chief Ethics Officer Sedrik Newbern provided an update on the CPT which detailed plans to increase enrollment in the Ethical Leadership Program, the impending addition of the 60<sup>th</sup> student CPT chapter, and an update on this year's CTP annual gold classic to be held in Nashville in May of 2026.
- The board unanimously approved the nomination of Dr. Terri Heron to be appointed to the Board of Directors for the CPT.

The next meeting of the NASBA Board of Directors will be held on April 24, 2026, in Carmel Valley, CA.

*Distribution: State Board Chairs/Presidents, Members, Associate Members and Executive Directors, NASBA Board of Directors and Past Chairs, NASBA Staff Directors and Associate Directors.*

**National Association of State Boards of Accountancy, Inc.**  
**Meeting of the Board of Directors**  
**October 24, 2025 – Chicago, IL**

Call to Order

A meeting of the Board of Directors of the National Association of State Boards of Accountancy was called to order by Chair Maria Caldwell at 9:00 a.m. CDT on Friday, October 24, 2025.

Chair Caldwell asked President and Chief Executive Officer Dan Dustin to report on the meeting's attendance.

Report of Attendance

President and CEO Dan Dustin reported the following were in attendance and a quorum present:

**Officers**

Maria E. Caldwell, CPA (FL), Chair  
Nicola Neilon, CPA (NV), Vice Chair  
Stephanie M. Saunders, CPA (VA), Past Chair  
J. Andy Bonner, Jr., CPA (TN), Treasurer  
Katrina Salazar, CPA (CA), Secretary

**Directors-at-Large**

Barry M. Berkowitz, CPA (PA)  
Alison L. Houck Andrew, CPA (DE)  
Stephen F. Langowski, CPA (NY)  
Jason D. Peery, CPA (ID)  
Michael Schmitz, CPA (ND)  
Kenya Y. Watts, CPA (OH)  
Gerald P. Weinstein, CPA (OH)

**Regional Directors**

Thuy Barron, CPA (WI), Great Lakes Regional Director  
Timothy F. Egan, CPA (CT), Northeast Regional Director  
Haley Lyons, CPA (OR), Pacific Regional Director (Attended virtually)  
Melissa Ruff, CPA (NE), Central Regional Director  
Wilhelmus Schaffers, CPA (AL), Southeast Regional Director  
Jeannette P. Smith, CPA (TX), Southwest Regional Director  
Dan Vuckovich, CPA (MT), Mountain Regional Director  
Laurie A. Warwick, CPA (VA), Middle Atlantic Regional Director

**Executive Directors' Liaison**

Nancy Glynn, Executive Director Committee Chair, Virginia Board of Accountancy

**Staff**

Daniel J. Dustin, CPA, President, and Chief Executive Officer  
Wendy S. Garvin, Executive Vice President

Troy A. Walker, CPA, Vice President, and Chief Financial Officer  
William A. Emmer, Chief Operating Officer  
John W. Johnson, Vice President – Legislative and Governmental Affairs  
Kent A. Absec, Vice President – State Board Relations  
Thomas Kenny, Chief Communications Officer

### **Guests**

J. Coalter Baker, CPA (TX), Vice-Chair Nominee  
Steven M. Platau, CPA (FL), Director-At-Large Nominee  
Martin Pittioni (OR), Executive Directors' Committee Chair 2025-2026  
Brendan Tapley, Consultant

### **Approval of Minutes**

Secretary Katrina Salazar presented the minutes for the July 25, 2025, meeting. Ms. Salazar asked if there were any revisions of the minutes. No revisions were needed. Ms. Salazar moved that the July 25, 2025, minutes be approved as presented. Mr. Peery seconded, and the motion passed unanimously.

### **Report of the Chair**

Chair Caldwell welcomed all. She reported that the Executive Committee met the prior day and several topics which were discussed would be presented to the Board later in the afternoon. She reported that the Relations with Member Boards Committee also met with the Executive Committee the prior day. Ms. Caldwell reported that she continues to be pleased with the level of engagement of committee members.

### **Report of the Vice Chair**

Vice Chair Neilon began by thanking NASBA staff for the remarkable job they did while working through the committee assignments. She reported there have been approximately 180 volunteers placed on committees. Vice Chair Neilon also noted that she has named the members of the newly formed Strategic Planning Task Force and that the launching point for their work will be the NASBA diagnostic. She also stated she had observed several committee meetings since July and remains excited about the level of engagement she is witnessing.

### **NASBA Diagnostic**

President and CEO Dan Dustin introduced Brendan Tapley to the board. Mr. Tapley conducted all the work behind the diagnostic. Mr. Tapley gave the board insight into the presentation he would be giving during the Annual meeting. He reported that he spoke to 106 people for a total of 104 hours of conversation and gathered 368 pages of feedback. He also reviewed the process used for the diagnostic; the multiple phases, provided feedback on the responses and shared with the board the six 'rooms' or areas of focus for the Strategic Planning Task Force in the months ahead. The six 'rooms' are brand identity, communication and

engagement, governance, internal, meetings and deregulation.

Mr. Tapley, along with Mr. Dustin and Ms. Neilon then discussed the work ahead for the task force which included a proposed cadence of meetings and provided a plan for communicating to the member boards.

### Report of the President and CEO – Relevance and Relationships

President Dustin announced the hiring of Brant Beard as NASBA's new Chief Information Officer after an extensive search. Mr. Beard will assume his new duties on January 1, 2026.

President Dustin provided an organizational update that included several internal NASBA activities. Mr. Dustin reported to the board that NASBA will be implementing a StrengthsFinder initiative for the entire organization. StrengthsFinder is a tool used to identify and measure an individual's talents within the tools themes and will help build teams using all those skills of those in the organization. Mr. Dustin noted that NASBA currently has employees that are certified trainers of StrengthsFinder. Mr. Dustin reported that in a recent survey of NASBA employees that approximately 80% of staff have participated in engagement activities over the past year. Mr. Dustin also updated the Board on contributions made by the organization, benefiting numerous charities, including its longstanding commitment to the Jason Foundation which is focused on suicide prevention.

Executive Vice President Garvin reported that NASBA had the opportunity to gather staff and their families together for a day at the Nashville Zoo earlier in October. She also gave an update on the Leadership Development program that 41 staff members are currently participating in which is being facilitated by Derek Young, the keynote speaker at the upcoming Annual Meeting.

President Dustin indicated that NASBA participated at the latest American Accounting Association's annual meeting. Representatives from NASBA International Evaluation Services (NIES), the Center for Public Trust (CPT) and various areas of NASBA operations promoted their line of business and were able to highlight the education research grants that were approved by the Board in July. NASBA leadership also met with the AICPA at the August Summit in New York and hosted the annual The Accountants Coalition (TAC) meeting in Nashville in September. Ms. Garvin also reported that she was a presenter during an educational webinar that was hosted by AICPA from a NASBA perspective on alternative practice structures and the impact of private equity. The presentation also included an update on the PE Task Force and questions around the use of the CPA title.

President Dustin and Ms. Garvin also highlighted NASBA's involvement at the AICPA Fall Council meeting which include President Dustin serving on a panel discussing deregulation as well as Chair Caldwell making a presentation on the activities of NASBA.

President Dustin also spoke about a recent meeting he had with the CEO of CPA Canada and the status of Mutual Recognition Agreements (MRAs) particularly the tri-party agreement with Canada and Mexico as well as an update to the agreement with South Africa.

Vice-President Kent Absec reported on state board outreach. Mr. Absec reported that he interacted with several jurisdictions during the past quarter in which he gave presentations to state boards of accountancy. Mr. Absec mentioned joint visits that he made with President Dustin along with Regional Director Ruff since July. Mr. Absec stated that he will be working with Relations with Member Boards Committee Chair Ruff to focus on increasing the number of visits to state boards during the next year. He also mentioned that along with John Johnson they are reviewing legislation regarding pathways and mobility for a number of jurisdictions as we get closer to the upcoming legislative sessions.

Vice-President John Johnson provided an update on legislative activity across the jurisdictions. Mr. Johnson reported that there are currently 12 jurisdictions that are pretty active in working on legislation regarding pathways and/or mobility that will be filed shortly. He reported that of those jurisdictions that staff has reviewed he is finding that the safe harbor language from the UAA is being adopted consistently. He also provided information that 23 jurisdictions have had their legislation signed into law. Mr. Johnson reported that 38 jurisdictions will be in session in January with 12 of those convening by the first week of the month.

Executive Vice President Garvin previewed the trending topics that will be discussed during the afternoon session which include the topics of Continuing Professional Education; the activities of the Private Equity (PE) Task Force and AICPA's Professional Ethics Executive Committee (PEEC); and deregulation efforts across the jurisdictions as well as the recently produced Deregulation Toolkit and work being done by the Alliance for Responsible Professional Licensing (ARPL).

#### Report of the President and CEO – Operations

Chief Operating Officer Bill Emmer provided an update on operations within the organization and referred the board members to the operations dashboard which contained information on key performance indicators relating to the exam, licensing, and CPE Registry application process times and indicated there will be additional highlights on the dashboard when they see the report in January. Mr. Emmer reviewed the processing times for exam applications which continue to hold steady at 8-10 days. Mr. Emmer said there will now be a focus on applications submitted to NASBA's International Evaluation Services team. Mr. Emmer communicated that the NASBA Registry of CPE Sponsors exceeded 2,100. He also reported on the CPE Registry Summit that was held in September. He provided an update on the Guam testing center which is ceasing operations at the end of October but reported that the University of Guam has contracted with Prometric to continue testing on the island. Mr. Emmer reported to the Board that the current experience evaluation service is being suspended at the current time but that work is being done to evaluate the service moving forward. Mr. Emmer provided an update on CPA exam statistics both on the domestic and international fronts. He indicated that a year-over-year comparison of discipline sections taken in the first nine months of the year from 2024 to 2025 shows a 30% increase. He highlighted that NASBA is continuing to monitor both BAR and FAR as they relate to the low volume of BAR sections taken by candidates and the lower pass rates for both BAR and FAR compared to

other sections. Further regarding the exam, Mr. Emmer reported that the 2024 CPA Exam Candidate Performance book has been published; the Board of Examiners (BOE) hosted a webinar for Executive Directors and state boards; work is underway with Mr. Johnson to host a webinar on the licensure pathways for educators; and that bulk scheduling is going to be piloted with review course providers.

Mr. Emmer provided information on NASBA's activities concerning information technology, including the relaunch of the ALD which included an update to CPAVerify.org; Mr. Emmer and Mr. Bonner announced that the ALD Task Force would begin work on a 2030 vision project for the ALD; the licensing system workgroup is continuing their work on NASBA's licensing system; and NASBA's work with artificial intelligence to continue its focus on improving customer service. Mr. Emmer announced that as of the week of the board meeting there had been 16,367 downloads of the CPA Mobile App which was launched on September 8, 2025. He also reviewed the outreach that has been done to exam candidates, boards of accountancy and state societies to drive downloads of the app.

Chief Communications Officer Thomas Kenny provided an update on the locations for the 2026 board meetings.

#### Report of the Administration and Finance Committee

Treasurer J. Andy Bonner, Jr. provided a report on the recent activities of the Administration and Finance (A&F) committee. The A&F committee met virtually on September 10, 2025, to review the Fiscal 2025 actual financial results as compared to the projection from the July 2025 meeting. The A&F Committee also had the opportunity to review the initial draft of the audited financial statements. Mr. Bonner then reported that the Investment committee had a virtual meeting, including NASBA's investment advisors, on October 20, 2025. Mr. Bonner provided some economic perspective from that meeting.

Vice President and Chief Financial Officer Troy A. Walker reported on the consolidated financial statements for Fiscal 2025. The actual operating excess was \$4.7 million, which was an increase of \$0.6 million from the July projection. Mr. Walker stated that the better results were driven from \$0.4 million of additional revenue and \$0.2 million of lower expenses than projected. Mr. Walker also reported the actual investment income for Fiscal 2025 was \$5.1 million, which was \$0.4 million better than projected at the prior meeting. Overall, the increase in consolidated net assets for Fiscal 2025 was \$9.8 million. Mr. Walker also reported total Mission spending for Fiscal 2025 was \$11.8 million. This was another increase in Mission spending as compared to the prior fiscal year.

Mr. Walker also reported on the year-to-date financial update through the first two months of Fiscal 2026. Total revenue through the period was \$7.6 million, which is \$0.3 million better than budget. Mr. Walker reviewed CPA Examination section volume for the current fiscal year as compared to prior years. Total sections are higher than budgeted leading to the better than budgeted revenue. Total expenses, including Special Technology Projects, were \$6.2 million, which is \$0.4 million less than budget. The year-to-date net operating excess is \$1.4 million, which is \$0.7 million better than budget. Mr. Walker added that

investment income through September 30, 2025, was \$2.0 million, which results in an increase to net assets of \$3.4 million for the two months ending September 30, 2025.

Mr. Walker also reported on the Fiscal 2026 year-to-date capital expenditures, which primarily represents capitalized software development. Finally, Mr. Walker provided a summary investment report. The preliminary trailing five-year return for the long-term fund for the period ended September 30, 2025, was 7.0% which was 0.4% better than the benchmark. The total long-term fund balance was \$64.6 million.

### Report of the Audit Committee

Mr. Schaffers reported that the Audit Committee held its final year-end meeting in-person with the independent auditors and NASBA management on September 24, 2025. Prior to the year-end meeting, the committee reviewed two drafts of the audited financial statements and provided comments and questions to NASBA management. During the meeting, the committee heard a report from the Chief Legal Officer that there were no outstanding legal matters. The Chief Ethics Officer also provided a report to the committee that there was no communication received via the NASBA Trust and Integrity Channel since the last report to the committee in May. In addition, the committee was provided with an update on NASBA's information technology security and enterprise risk management activities. The finance staff reviewed the final drafts of the audited financial statements.

Mr. Schaffers reported that NASBA's independent auditor, LBMC, PC, stated there were no corrected or uncorrected adjustments and no difficulties or disagreements with management. Also, there were no deficiencies in internal controls considered to be material weaknesses identified. Mr. Schaffers reported the committee met with the auditors without management present and with management without the auditors present. The committee was provided with a draft of Form 990 to review prior to the meeting. The committee reviewed a compliance checklist to ensure the committee fulfilled its responsibilities in the Audit Committee Charter. Finally, the committee accepted the Independent Auditors Report for the consolidated financial statements and approved recommendation of acceptance including the audited financial statements. In addition, the committee approved the recommendation of appointing LBMC, PC, as the independent audit firm for Fiscal 2026.

Mr. Schaffers made a motion to approve the consolidated financial statements for NASBA. The motion was seconded by Mr. Berkowitz and the motion passed unanimously.

Mr. Schaffers made a motion for the Fiscal 2026 auditor appointment of LBMC, PC. Ms. Houck Andrew seconded and the motion passed unanimously.

Mr. Walker stated if any Board member had additional questions or comments on the Form 990 that was previously distributed to the Board to please let him know. Mr. Walker also informed the Board members that the Conflict-of-Interest form for the upcoming year would be distributed electronically for their signature.

### Report of the Center for Public Trust

CPT President Sedrik Newbern provided an update to the board on the activities of the CPT. Mr. Newbern reported that shifting a focus from the traditional approach of student chapters to identifying various tiers or touch points for colleges and universities to be involved with the CPT is working which is backed by the number of students who are afforded the opportunity to attend the student leadership conference. Mr. Newbern also reported on the CPT Speaker Series, the video competition that began in September, and the Ethical Leadership Training that 19 boards of accountancy are currently utilizing. Mr. Newbern also gave a progress report on their current fundraising efforts and the activities which will be held during the NASBA Annual Meeting.

Mr. Newbern brought the names of four nominees for consideration to be appointed to the CPT board of directors. Those nominees were Dr. Linda Biek, Dr. Ruben Davila, Marcus Rayner and Turner Stevens. Mr. Berkowitz moved to accept the four individuals as new members to the CPT board. Mr. Langowski seconded the motion. The motion passed unanimously. Mr. Newbern then announced the proposed officers for the CPT: Mike Fritz (Chair), Jennifer Bouchard (Vice-Chair), Donnie Burkett (Ex-Officio), Kymberly Messersmith (Secretary) and Barry Berkowitz (Treasurer). Mr. Bonner made a motion to accept the slate of officers. Mr. Vuckovich seconded. The motion passed unanimously.

Mr. Newbern also presented changes to the CPT Bylaws which included the creation of an Ex-Officio Role, and more clearly defining the terms for the leadership positions within the CPT board of directors. Mr. Schaffers moved to accept the changes to the CPT Bylaws as presented. Mr. Berkowitz seconded the motion. The motion passed unanimously.

#### Report of the Committee on Relations with Member Boards

Ms. Smith reported that the committee spent considerable time at their meeting yesterday on how to better engage member boards; fine tuning the new board member orientation; how to utilize the Inclusion Committee to welcome new state board members; and ways to help cultivate the next round of future leaders for the NASBA board. Ms. Smith also reported that the regional calls held in August and September were very well attended and successful. Topics covered during those calls included the new CPA licensure pathway, the definition of an accounting concentration, use of title, and discussions around Continuous Professional Education (CPE). She also gave an overview of the discussion the committee had with the Executive Leadership team which included topics such as how to increase outreach to state boards when there are a number of states with travel restrictions and the role of a Regional Director when it comes to the NASBA Diagnostic.

Ms. Neilon then provided a high-level review of the composition of the Strategic Planning Task Force and outlined a tentative schedule for when the task force would be meeting. She indicated that an initial in-person meeting would take place in December followed by monthly virtual meetings in which the group would address one of the six 'rooms' or topic areas at each meeting. It is anticipated that the first 'room' would be completed by the January NASBA Board meeting.

#### Report of the Executive Director Committee

Ms. Glynn reported that executive directors are appreciative of the updates they have been given by NASBA on legislation involving pathways and mobility. She also reported that the monthly ED calls have covered topics such as the ALD Task Force, updates on alternative practice structures and additional NASBA initiatives that ED's have been asked to be involved. Ms. Glynn reported that in a recent survey she conducted, it does not appear that many states are going to be responding to the AICPA Exposure Draft on Peer Review. Ms. Glynn mentioned that some states are actively discussing annual CPE requirements as well as education requirements for a candidate to sit for the CPA exam. Ms. Glynn also reported that executive directors are consulting with their legal counsel on their ability to participate in the CPAverify API. Mr. Emmer then gave a brief overview of the CPAverify API explaining that it would allow firms to search for multiple licensees at one time providing a time-saving tool for users.

#### Alerts from Other Committees:

##### Peer Review Compliance Committee

Mr. Schmitz reported that the committee worked with the Regulatory Response Committee to respond to the recent exposure draft on the peer review standards. Mr. Schmitz stated that while the committee generally supported the material in the exposure draft there are items, they are asking AICPA to consider, particularly the timing of implementation. Mr. Langowski, chair of the Regulatory Response Committee, also emphasized the importance of public interest and getting the implementation correct.

##### Uniform Accountancy Act (UAA) Committee

Mr. Vuckovich reported that he met with the AICPA's new chair of their UAA Committee to discuss the issues and frequency of meetings for the joint committee. Mr. Vuckovich also reiterated that the rules will continue to be under the purview of the NASBA UAA Committee and he reviewed the area of the rules that will be under consideration in the months ahead. Those areas include changes to Continuous Professional Education (CPE) as a result of any revisions to the CPE Statement on Standards; accounting and business course concentrations; and any rules that may be impacted due to the work of the PE Task Force and/or PEEC.

##### Policy Discussions

Ms. Garvin led a discussion surrounding CPE. Ms. Garvin reviewed the activities that occurred in two states during the last legislative session in which one piece of legislation proposed eliminating CPE for all occupations and professions and a reduction in half of the requirement in another jurisdiction. Ms. Garvin made the point that helping states take more of a proactive approach to being prepared should legislation come to their jurisdiction is important. She emphasized that NASBA and AICPA are establishing a joint task force to look at the issue of CPE from many different aspects beyond the yearly requirement such as whether a licensee is in public practice versus business and industry; and the makeup of courses to meet a requirement such as technical versus non-technical courses, for example. A comprehensive study and work on the issue from the joint task force with supporting facts to substantiate any

conclusions will be important as work is done alongside and in conjunction with state boards of accountancy and that uniformity among the states will be a vital consideration. The board was also given a review of how CPE reciprocity rules are written should changes in the requirements within some jurisdictions occur.

Ms. Garvin, with the assistance of Mr. Vuckovich led the board through a discussion on the Private Equity Task Force which includes the release of the whitepaper. Ms. Garvin reviewed the white paper explaining that it is broken into the three key topic areas. The topic areas are Independence and Professional Standards, Disclosure and Public Understanding, and Regulatory Oversight and Enforcement. Within these topic areas are questions for boards of accountancy to discuss as they consider how to regulate private equity investments in CPA firms. Mr. Vuckovich informed the board that the questions are also designed to be an avenue for boards of accountancy to provide feedback which will help determine the next course of action for the task force. The board members were encouraged to review the document and note the scope of the language used is from a public protection lens. Mr. Vuckovich reminded the board that the AICPA Professional Ethics Executive Committee (PEEC) will be soon releasing its exposure draft on alternative practice structures and that the task force will be closely monitoring the release of that exposure draft. One of the many items of interest to the task force on the PEEC exposure draft is the length of time stakeholders will have to comment. Mr. Vuckovich emphasized that it will be very important for boards of accountancy to be aware of the length of the comment period to make sure they are able to respond should the comment period be shorter than the typical 90 days.

Mr. Johnson addressed deregulation efforts that are being reported nationwide. Mr. Johnson updated the board on the activities of the Alliance for Responsible Professional Licensing (ARPL) explaining that it has recently been engaging Florida stakeholders about potential deregulatory legislation that is expected to occur in the state in January. Mr. Johnson also reported that the Florida Society will be leading the initiative to fight any legislative efforts such as those introduced during the 2025 session. He also reported that NASBA will stand by to aid where needed or asked. Mr. Johnson concluded his presentation by sharing the activities of the Legislative Support Committee which includes the deregulation toolkit that was recently released as well as efforts to continue a focus on the Key Person Contact Program which is used to identify legislators and key individuals who can be called upon in the various states should the need arise to counter deregulation efforts.

### New Business

There was no new business to be discussed.

### Meeting Summary

Ms. Saunders did a high-level recap of the items that were discussed during the meeting. The items mentioned included the diagnostic, the CPE and Private Equity Task Forces, the impending PEEC exposure draft, proactively developing the Key Person Contact program and the deregulation toolkit.

### Future Meetings

Chair Caldwell provided the logistics for the meeting on Tuesday, October 28<sup>th</sup>. Ms. Caldwell recognized Mr. Langowski and Ms. Watts for their work and contributions to the board during their terms. Ms. Caldwell also thanked Ms. Glynn for her participation as the liaison to the board on behalf of the Executive Directors and Ms. Saunders for her commitment and achievements while serving NASBA in her numerous roles over the years, which included a year as Chair of the Board of Directors.

Ms. Neilon recognized Chair Caldwell and thanked her for a successful year and her strong commitment to the board.

### Adjournment

Chair Caldwell asked for a motion to adjourn the meeting. Ms. Barron moved to adjourn the meeting. Mr. Berkowitz seconded the motion. Chair Caldwell adjourned the meeting at 3:50 p.m. EDT.

**National Association of State Boards of Accountancy, Inc.**

**Meeting of the Board of Directors  
October 28, 2025 – Chicago, IL**

Call to Order

A meeting of the Board of Directors of the National Association of State Boards of Accountancy was called to order by Chair Nicola Neilon at 11:53 a.m. CDT on Tuesday, October 28, 2025.

Report of Attendance

President and CEO Dan Dustin reported that a quorum was present:

**Officers**

Nicola Neilon, CPA (NV), Chair  
J. Coalter Baker, CPA (TX), Vice Chair  
Maria E. Caldwell, CPA (FL), Past Chair

**Directors-At-Large**

Alison L. Houck Andrew, CPA (DE)  
Barry M. Berkowitz, CPA (PA)  
J. Andy Bonner, Jr., CPA (TN)  
Jason D. Peery, CPA (ID)  
Steven M. Platau, CPA (FL)  
Katrina Salazar, CPA (CA)  
Michael Schmitz, CPA (ND)  
Laurie Warwick, CPA (VA)  
Gerald P. Weinstein, CPA (OH)

**Regional Directors**

Thuy Barron, CPA (WI), Great Lakes Regional Director  
Timothy F. Egan, CPA (CT), Northeast Regional Director  
Melissa Ruff, CPA (NE), Central Regional Director  
Wilhelmus Schaffers, CPA (AL), Southeast Regional Director  
Jeannette P. Smith, CPA (TX), Southwest Regional Director  
Robert Todero, CPA (DC), Middle Atlantic Regional Director  
Dan Vuckovich, CPA (MT), Mountain Regional Director

**Executive Directors' Liaison**

Martin Pittioni, Executive Director, Oregon Board of Accountancy

**Staff**

Daniel J. Dustin, CPA, President and Chief Executive Officer  
Wendy S. Garvin, Executive Vice President  
Kent A. Absec, Vice President, State Board Relations

**National Association of State Boards of Accountancy, Inc.**

**Meeting of the Board of Directors  
October 28, 2025 – Chicago, IL**

Melissa Brennan, Executive Assistant to the President and CEO

**Absent**

Haley Lyons, CPA (OR), Pacific Regional Director

**Election of Board Officers**

Chair Neilon reported that Executive Vice President Wendy Garvin would serve as parliamentarian for the meeting.

As called for in the Bylaws Section 4.3.4, Chair Neilon asked for nominations for NASBA Treasurer 2025-26.

Katrina Salazar nominated Director-At-Large J. Andy Bonner, Jr., seconded by Timothy Egan.

Dan Vuckovich nominated Director-At-Large Jason Peery, seconded by Alison Houck Andrew.

Following a vote of the board of directors, Chair Neilon announced that J. Andy Bonner, Jr., was elected to serve as Treasurer for 2025-2026.

As called for in Bylaws Section 4.3.4, Chair Neilon asked for nominations for NASBA Secretary 2025-2026.

J. Andy Bonner, Jr., nominated Director-At-Large Katrina Salazar, seconded by Barry Berkowitz.

Laurie Warwick nominated Director-At-Large Alison Houck Andrew, seconded by Michael Schmitz.

Following a vote of the board of directors, Chair Neilon announced that Alison Houck Andrew was elected to serve as Secretary for 2025-2026.

**Adjournment**

There being no additional business, on a motion by Chair Neilon, seconded by Ms. Barron, the meeting was adjourned at 12:14 p.m. CDT.

the 1990s, the number of people with a mental health problem has increased in the UK (Mental Health Act 1983, 1990).

There is a growing awareness of the need to improve the lives of people with mental health problems. The Department of Health (1999) has set out a strategy for mental health care in the UK. The strategy is based on the following principles:

- People with mental health problems should be treated as individuals.
- People with mental health problems should be given the opportunity to participate in decisions about their care.
- People with mental health problems should be given the opportunity to live in their own homes.
- People with mental health problems should be given the opportunity to work and to contribute to society.

The strategy also sets out a number of objectives for the mental health services in the UK:

- To reduce the number of people with mental health problems who are admitted to hospital.
- To improve the quality of care for people with mental health problems.
- To improve the support and services available to people with mental health problems.
- To improve the awareness of mental health problems in the general public.

The strategy also sets out a number of actions that should be taken to achieve these objectives:

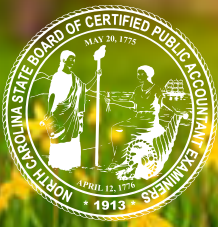
- To develop a national framework for mental health care.
- To improve the training and education of mental health professionals.
- To improve the research and evidence base for mental health care.
- To improve the public awareness of mental health problems.

The strategy also sets out a number of actions that should be taken to improve the lives of people with mental health problems:

- To improve the support and services available to people with mental health problems.
- To improve the housing and accommodation available to people with mental health problems.
- To improve the employment and training opportunities available to people with mental health problems.
- To improve the social and community activities available to people with mental health problems.

The strategy also sets out a number of actions that should be taken to improve the awareness of mental health problems in the general public:

- To develop a national campaign to raise awareness of mental health problems.
- To improve the training and education of the general public about mental health problems.
- To improve the research and evidence base for mental health care.
- To improve the public awareness of mental health problems.



# Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 3-2026

## New Board Portal Launches April 13, 2026

On April 13, 2026, the Board will launch an improved online portal designed to make it easier for Exam and license applicants, licensees, and CPA firms to manage applications, licenses, and CPA firm registration renewals.

### Manage Applications and Renewals in One Place

Users will be able to complete and track applications and renewals through the portal, including:

- Initial and re-Exam applications,
- Original and reciprocal license applications,
- License reinstatement applications,
- Individual CPA license renewals, and
- Firm registration renewals.

### Enhanced Security

The portal includes enhanced security features to protect user information, including:

- CAPTCHA verification to prevent automated access, and
- Two-factor authentication (2FA) for additional account protection.

### New Login Required

When the portal launches on April 13, 2026, current users will need to create a new login because usernames and passwords from the existing system will not be transferred.

Since the annual certificate renewal period opens on the same day as the portal launch, licensees must create a new login to access the system and complete the renewal.

Because current Exam candidates and license applicants have information in the system, but do not have login credentials, they must create a login to access their accounts when the new portal opens.

Individuals who have never applied to the Board for the Exam or a CPA license will need to create a login for the new portal.

After creating a login, they will enter personal information such as their name, address, date of birth, and Social Security number to set up an account, and then they can complete an Exam or a CPA license application.

The new portal allows users to log in with an existing Gmail, Apple, Microsoft, or LinkedIn credential. If someone prefers, they can create a username and password instead of using one of those accounts.

Staff will be available to help users who need assistance creating a log in.

### Built-In Communication Center

The Communication Center will provide a central place for users to receive

important updates, including:

- CPA certificate and firm registration renewal reminders,
- Application completion reminders,
- Reminders to complete outstanding application requirements, and
- Other notices from the Board.

Users will receive an email or text notification when a message is available. Messages will remain in the portal until deleted.

### Improved Firm Management

Firm supervisors will be able to designate an authorized representative within the portal who can

- Update firm information, and
- Complete firm registration renewals.

Designating an authorized representative enhances a firm's ability to handle administrative tasks more efficiently.

### More Information Coming Soon

The Board will share additional details in the coming weeks about accessing the new portal, creating a login, and navigating the new system.

Instructions and updates will be posted on the Board's website and distributed by email to current applicants and licensees.

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Board of CPA Examiners

Tel: 919.733.4222

Fax: 919.733.4209

Web: [nccpaboard.gov](http://nccpaboard.gov)

PO Box 12827

Raleigh NC 27605-2827



# Thinking About CPA-Retired Status?

## What North Carolina Licensees Need to Know

North Carolina CPAs who are stepping away from the practice of public accountancy may request CPA-retired status, allowing them to retain a connection to the CPA credential while no longer practicing.

Under [21 NCAC 08J .0112](#), an individual on active status may apply for CPA-retired status by confirming that they will no longer perform services defined as the practice of accountancy under [21 NCAC 08A .0307\(2\)](#), subject to limited exceptions; submitting the required application, and consenting to the continued regulatory authority of the Board.

### Limited Services Are Permitted

A CPA-retired individual may:

- Prepare personal income tax returns without compensation for themselves and members of their immediate family (defined as spouse, domestic partner, parent, child, sibling, stepparent, parent-in-law, stepchild, child-in-law, grandparent, grandchild, sibling-in-law, or legal dependent); and
- Provide uncompensated tax preparation services through public service programs, such as the Volunteer Income Tax Assistance (VITA) program.

While individuals on this status may receive compensation for services that do not constitute the practice of accountancy as defined by the rules, they may not perform any prohibited services regardless of compensation.

### Most Accounting Services Are Prohibited

All other services that fall within the definition of the practice of accountancy, including but not limited to, tax, accounting and bookkeeping, attest and assurance, consulting, and management advisory services, are prohibited, whether performed for compensation or on a volunteer basis.

Individuals on CPA-retired status may not present themselves to the public as an active CPA.

This includes, but is not limited to LinkedIn profiles, résumés, curricula vitae, websites, and email addresses.

Instead, they should use the designation “CPA-retired” in accordance with Board rules.

### Annual Renewal Still Required

Although CPA-retired status holders are exempt from the Board’s Continuing Professional Education (CPE) requirements, they must still renew their certificate each year by:

- Confirming or updating their personal information,
- Paying the \$60 renewal fee, and
- Answering the required moral character questions.

Failure to renew the certificate or request inactive status by June 30 may result in CPA certificate forfeiture.

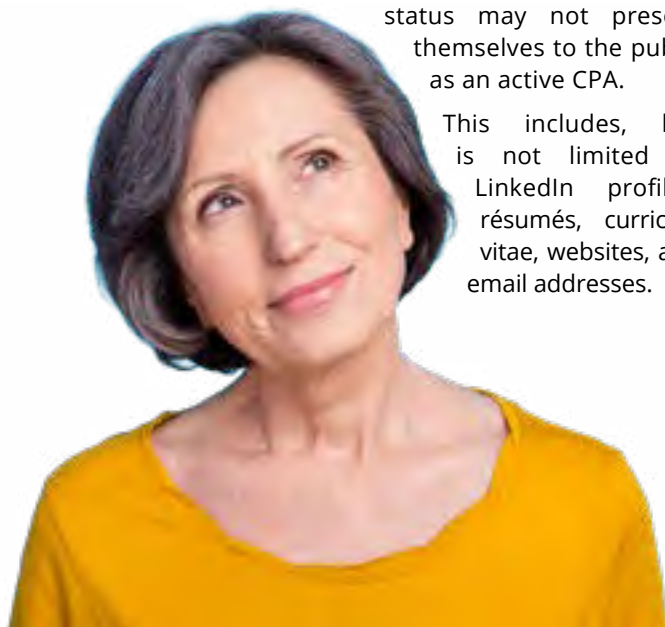
### When to Request CPA-retired Status

Although CPA-retired status can be requested at any time during the year, timing is important during the April through June certificate renewal period.

If a licensee [submits a request for CPA-retired](#) status during the renewal period, the Board must approve the request before the licensee can renew their license. This is because renewal requirements differ for active and CPA-retired licensees, and the staff must ensure the correct renewal is in the system.

CPAs should give the Board staff sufficient time (at least 10 business days) to review, approve, and process the application. Status changes are not automatic and will not be processed without the required application and attestations.

Additional information about CPA-retired status is available in this [FAQ](#). Please contact the [Licensing Staff](#) with questions about requesting CPA-retired status.



## CPA Certificate Renewal Period Opens April 13, 2026

The 2026–2027 CPA certificate renewal period kicks off on April 13, 2026, the same day the new portal goes live.

Since renewals will be processed through the new portal, all CPAs will need to create a login for the new portal to complete their renewal.

The renewal will follow the familiar process, including confirming or updating your contact and employment information, [reporting CPE completed](#), answering moral character questions, and paying the \$60 renewal fee.

We’ll share more information on the 2026-2027 individual certificate renewal on the website, in the *Activity Review*, and by email, after the renewal opens on April 13, 2026.



## DISCIPLINARY ACTION

Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2." NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

### BRIAN DOUGLAS HENDERSON, #22176 | CONCORD, NC

**THIS CAUSE** coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 21, 2026, that:

#### FINDINGS OF FACT

1. The Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service.
4. Venue is proper, and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. In 2025, the Board started receiving complaints against the Respondent. Those complaints generally allege the same issue, namely that the Respondent had received prepayment from his clients to perform services. The Respondent later was unable to perform those services but did not repay all of his clients for the prepayments that he had received.
8. In response to the first two complaints, the Respondent pointed to circumstances beyond his control as the reason that he was unable to render services to his client. Foremost among those circumstances was that Hurricane Helene had flooded his offices in Asheville, and he was forced to relocate to Concord.
9. The Respondent refunded the complainants their money, and the Board closed those matters with a letter of warning informing the Respondent that if it receives evidence of similar activity in the future, it could proceed in light of the fact that he had been previously warned.

10. Subsequent to the initial complaints that resulted in letters of warning, the Board received two new complaints from clients who experienced similar circumstances. Those complaints were designated as C2025066 and C2025103.
11. The Respondent became unresponsive to the Board staff's communications during the course of those two cases despite repeated attempts to contact him through email, regular mail, certified mail, and telephone.
12. The Respondent never addressed the allegations set forth by the Complainants in the new complaints.

#### CONCLUSIONS OF LAW

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and the Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's failure to perform his engagements with his clients, despite having received payment for those engagements, constitutes a violation of 21 NCAC 08N .0212 (Competence).
4. The Respondent's failure to timely respond to the Board's inquiries constitutes a violation of Rules 21 NCAC 08N .0206 (Cooperation with Board Inquiry).

**BASED ON THE FOREGOING**, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to the Respondent, Brian Douglas Henderson, is hereby permanently revoked.
2. The Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this State either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall the Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate.



## DISCIPLINARY ACTION

### MILDRID NUMBISIE ESUA, #39863 | GREENSBORO, NC

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Mildrid Numbisie Esua, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 39863 as a Certified Public Accountant.
2. The Board received complaints from two of the Respondent’s clients.
3. In the first case, Case #C2024241, the Complainant made numerous allegations, including the allegation that the Respondent prepared and completed his tax returns without his permission.
4. In response to C2024241, the Respondent has admitted that written confirmation was not received from the client prior to filing his corporate tax returns. She asserts that verbal confirmation was received.
5. In the second case, Case #C2025020, the Complainant alleges that the Respondent provided her with draft tax returns that were erroneous. Specifically, she asserts that the Respondent refused to treat a rollover as a non-taxable event because of the code provided on the 1099-R.
6. The Respondent’s prior communications to the Complainant and her responses to the complaint reflect a general misunderstanding of the tax code as it relates to IRA rollovers.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21,

Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. The aforementioned allegations, if proven at hearing, could constitute violations of 21 NCAC 08N .0212 and .0207.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent’s consent to this order, the Respondent is subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent, Mildrid Numbisie Esua, CPA, is hereby censured.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.
3. For the years 2025 and 2026, as part of her annual CPE requirement, the Respondent shall document that she, and each of her staff, has taken a minimum of at least eight hours of tax CPE.



Congratulations to the following individuals who have been actively licensed as North Carolina CPAs since March 1976:

- Stephen Paulk Epperson, #9260
- Michael Wilson Henry, #9266
- Donald Michael Payseur, #9244
- Samuel Albert Rhyne III, #9245
- Clarence Eugene Ridenhour Jr., #9246
- Janice Lee Steede, #9276
- Lawrence Certain Turner, #9256



## DISCIPLINARY ACTION

### GINGER TOLLEY LEVINSON, #22396 | GINGER T. LEVINSON, CPA, PA CLAYTON NC

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board, the Respondent, and the Respondent Firm stipulate to the following:

1. Ginger Tolley Levinson, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 22396 as a Certified Public Accountant.
2. Ginger T. Levinson, CPA, PA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."
3. The Respondent Firm received a fail on its most recent engagement peer review, with an acceptance letter date of December 23, 2024. The peer review report was for the period ended November 30, 2023.
4. The peer review report noted that for a review engagement, the Respondent Firm did not document materiality as required by professional standards, and for a compilation engagement, the Respondent Firm did not present the statements of cash flow or functional expenses, and the accountant's report did not report on the omissions.
5. The Respondent Firm completed corrective actions suggested by the North Carolina Peer Review Committee.
6. In August 2025, the Board staff discovered the failed report while reviewing the AICPA Facilitated State Board Access ("FSBA") website.
7. The Respondent Firm had not provided the Board with a package that included the Peer Review Report, Letter of Response, and Final Letter of Acceptance for all failed and second passed with deficiencies reports issued by a peer review program within sixty (60) days of the date of the Final Acceptance Letter as required by 21 NCAC 08M .0106(a)(4) for all failed peer reviews.
8. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss

this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' failure to perform attest and assurance services in accordance with standards constitutes a violation of 21 NCAC 08N .0212 (Competence), .0404 (Accounting and Review Services Standards), and .0406 (Standards for Attest Engagements).
3. The Respondent's failure to timely report the results of the Respondent Firm's most recent engagement peer review to the Board constitutes a violation of 21 NCAC 08M .0106 (Compliance).
4. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents' consent to this Order, the Respondents are subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent, Ginger Tolley Levinson, CPA, is hereby censured.
2. The Respondents shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this Consent Order.
3. All professional staff in the Respondent Firm that work on review engagements shall participate in at least four (4) hours of continuing professional education covering SSARS engagements annually until the Respondent Firm receives a pass or pass with deficiencies peer review report.

## CPA Exam Testing and Score Release Dates

All dates are tentative and subject to change. For official testing and score release dates, [check the AICPA website](#). For score release notifications, please follow @NASBA on [X](#).

Exam Section	Testing Dates	If the AICPA receives your Exam data file by*:	Your target score release date is:
<b>CORE SECTIONS</b>			
<b>AUD, FAR, REG</b>	03/10/2026-03/31/2026	03/31/2026	04/09/2026
	04/01/2026-04/23/2026	04/23/2026	05/07/2026
	04/24/2026-05/16/2026	05/16/2026	05/27/2026
	05/17/2026-06/08/2026	06/08/2026	06/16/2026
	06/09/2026-06/30/2026	06/30/2026	07/10/2026
	07/01/2026-07/23/2026	07/23/2026	08/07/2026
<b>DISCIPLINE SECTIONS</b>			
<b>BAR, ISC, TCP</b>	04/01/2026-04/30/2026	04/30/2026	06/16/2026
	07/01/2026-07/31/2026	07/31/2026	09/11/2026
	10/01/2026-10/31/2026	10/31/2026	12/15/2026

\*Exam data files (including candidates' responses) received after this date will be included in the next scheduled score release. Your Exam can't be scored until the AICPA has received your file from Prometric, the company that administers the Exam.

## Congratulations

### CPA CERTIFICATES ISSUED

On February 16, 2026, the Board approved the following applications for NC CPA licensure:

Haley Anne Anderson  
 Dylan Lane Anderson  
 Jonssen M. Angbetic  
 Blake Robert Baker  
 Jennifer Ann Caron  
 Jackson Allan Christman  
 Vladislava Andonova Dimov  
 Amanda Jo Doyle  
 Devyn Alexander Figueroa  
 Kasey Frances Finnigan  
 Noah Preston Fox  
 Rebecca Amber Frank  
 Cole Alexander Friedfertig  
 Evan Maxwell Gassman  
 Preston Lee Giles Jr.

Justin Mahrle Henson  
 Megan Colette Higgins  
 Anna Caroline Hodge  
 Matthew Scott Jennings  
 Davis Gene Judd  
 Spencer Williams Kayes  
 Shravan Kumar  
 Edward Joseph Laiewski  
 Andrew James Legge  
 Matthew Stratford Loosle  
 Livia Shae Grant Marsden  
 Marissa Caroline Martin  
 Amanda Caroline Matthews  
 Reid McHale Mayers  
 Emma Grace McThenia

Richard Tracy Moore  
 Kaylan Noel Nelson  
 Nicholas L. Osterhoudt II  
 Julian Rincon Passmore  
 Akash Umeshkumar Patel  
 Robert Samuel Polay  
 David Sailor Ramos  
 Alexis Alfredo Revelo  
 Brandon Thomas Roberts  
 Cassandra Elizabeth Rupel  
 Delaney Elizabeth Rust  
 Kelly Anne Schnitzmeier  
 Chetna Sharma  
 Hannah Elizabeth Sherry  
 Andrew David Smith

Hannah Grace Stafford  
 Eric Samuel Sunderland  
 Carter William Terrell  
 Matthew James Thayer  
 Jared Thomas Triplett  
 Christian Tyler Walker  
 Jonathan Warren Walls  
 Kayla Marie Walter  
 Jerry Randolph White Jr.  
 Lucas Alexander Whitesides  
 Brittany Nicole Wood  
 Tanner Thompson Young  
 Joshua Louis Zimmer

# CPA Certificate Reclassifications

## Reinstatement

On February 16, 2026, the Board approved the following applications for CPA certificate reinstatement:

Saleha Beram Baksh, #34602	Alpharetta, GA
Antoine Darnell Beck, #27664	Pfafftown, NC
Andrew Riley Bryson, #42189	Pittsboro, NC
Jerry Eugene Byrd, #20171	Graham, NC
Nicholas Kirk Chilcutt, #45718	Matthews, NC
April Holt Henighan, #31170	Indian Land, SC
Jonathan Scott Nance, #17975	Burlington, NC
Christopher Stephen O'Connor III, #29066	Warrington, PA
Yingna Su, #33653	Waxhaw, NC

## Reissuance

In February 16, 2026, the Board approved the following application for CPA certificate reissuance:

Michael David Crittenden II, #41207	Franklin, MA
-------------------------------------	--------------

## CPA-retired

In February 2026, the Board approved the following applications for CPA-retired status:

Teresa Smith Dodd, #19832	Cary, NC
Ronald Jeremy Hopkins, #37548	Charlotte, NC
Glen B. Hubbard #32480	Clemmons, NC
Tracey Flynn Martin #16012	Kure Beach, NC
Daniel J. McCarty #24920	Wake Forest, NC
Brian Douglas McCready, #26473	Charlotte, NC
Jeffery Lee Odom, #13158	Apex, NC
Thomas Owen Ponsonby, #15212	Charlotte, NC
Walter Credle White Jr., #16426	Charlotte, NC

## Inactive Status

In February 2026, the Board approved the following applications for inactive status:

William Kelly Bailey II, #30653	Matthews, NC
Keri Elise Carnes, #46517	Durham, NC
Susan Miller Cole, #16007	Cornelius, NC
Gregory James Favre-Bulle, #47691	Garner, NC
Annette M. Fischer, #34524	Cary, NC
Samuel Wade Furches III, #16733	Salisbury, NC
Janet Willard Holbrook, #14399	Greensboro, NC
Anna Jane Johnson, #42792	Washington, NC
Karen M. Livingstone, #43280	Shallotte, NC
Barbara R. McConnell, #22608	Lancaster, SC
Mark Frederick Miller, #24363	Winston Salem, NC
Jeanne Fesperman Morrisette, #14007	Murrells Inlet, SC
Dylan Mark Prince, #43004	Matthews, NC
Ronald David Sass, #39342	Gettysburg, PA
Linda Bray Smith, #25164	Burlington, NC

# On Campus: North Carolina A&T State University

On February 16, 2026, the Board met at NC A&T State University, where members and staff enjoyed meeting the next generation of CPAs. Board member Dr. Kecia Williams Smith, CPA, serves as the University's Dean of the Deese College of Business and Economics.



Dr. Smith (L) and Jodi Kruse, CPA, Board President (R)



Faculty, staff, and students attended the meeting.



Our "Speaking the Language of Business" banner was a popular place for photos.



## State Board of CPA Examiners

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Mickey Payseur, CPA  
Vice President

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CPA Member

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CPA Member

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Noel Allen, Esq.

Did You Know? The Board was created on March 12, 1913.

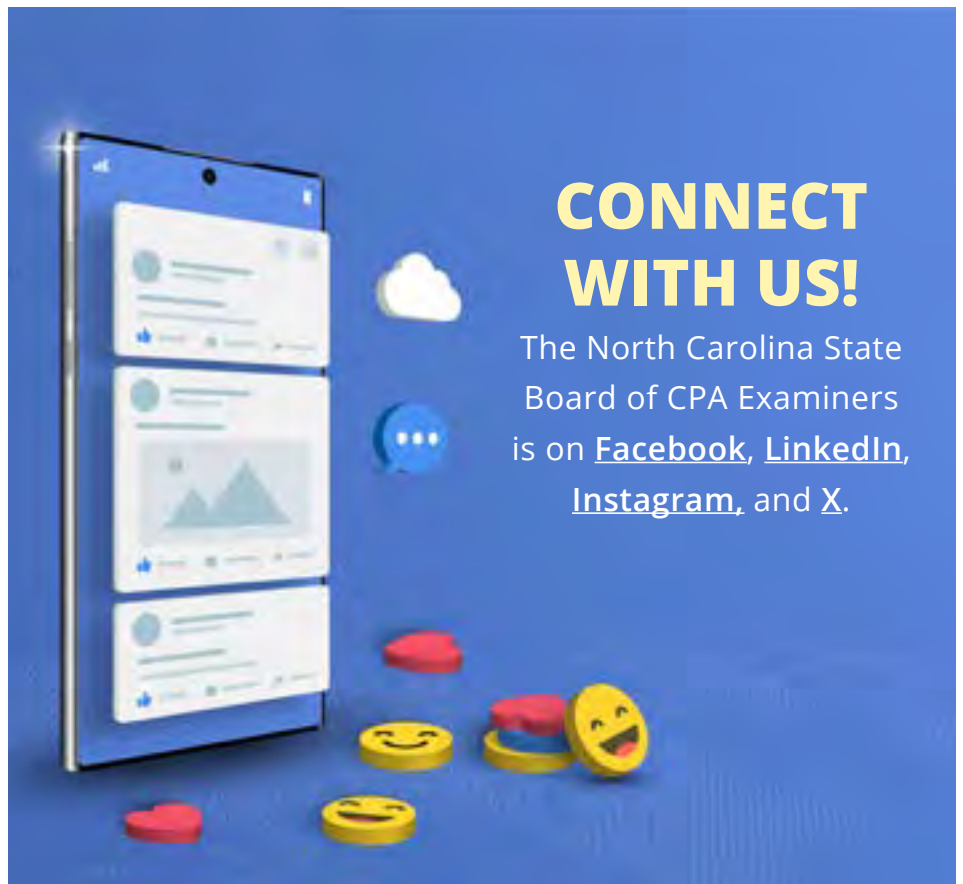


## Dates to Remember

*Dates, times, and locations are subject to change.*

### 2026

April 13	Launch of New Board Portal
April 20	Board Meeting, Raleigh
May 18	Board Meeting, Raleigh
May 25	Office Closed
June 19	Office Closed
June 22	Board Meeting, Raleigh
June 30	Deadline: 2026-2027 Individual CPA Certificate Renewal
July 3	Office Closed
July 20	Board Meeting, Raleigh
July 31	Final Deadline: 2026-2027 Individual CPA Certificate Renewal
Aug. 17	Board Meeting, Raleigh
Sept. 7	Office Closed
Sept. 23	Board Meeting, Elon University



## CONNECT WITH US!

The North Carolina State Board of CPA Examiners is on [Facebook](#), [LinkedIn](#), [Instagram](#), and [X](#).



# Activity Review

North Carolina State Board of Certified Public Accountant Examiners



1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 2-2026

## Board to Launch New Online Portal in April

The Board is preparing to launch a significant upgrade to its database system that will modernize how Exam and license applications, renewals, and user accounts are managed.

The new online portal is designed to improve efficiency, strengthen data security, and provide a more streamlined, self-service experience for licensees, Exam candidates, and applicants.

The upgraded platform features a secure, configurable web interface with multiple sign-on options, making it easier for users to create and manage their accounts.

Once the system goes live, many processes currently handled manually through paper applications will move online. This shift will simplify interactions with the Board, shorten processing times, and strengthen safeguards for personal and professional information.

While the goal is to move applications and renewals online, the Board remains committed to accessibility and will continue working directly with individuals who have limited access to technology.

The anticipated go-live date for the new system is April 13, 2026. To support data migration and system setup, the Board

will observe a temporary blackout period from Saturday, April 4, through Sunday, April 12, 2026, during which the current system will be unavailable.

Paper applications may still be submitted during this time; however, processing will be delayed until the new system is implemented.

All items and applications in pending status in the current system will be moved to the new system and processed after the system goes live on April 13, 2026.

Exam and license applicants are encouraged to complete any pending applications before the blackout period. Board staff will be available to assist those who may be affected and to help minimize disruptions during the changeover.

As part of the transition, all users, including current CPAs, must create a new user account in the new system before beginning any new processes. CPA license applicants and Exam candidates must create an account, license applications, and Exam applications.

Because the launch closely aligns with the annual individual CPA license renewal period, all 2026-2027 license renewals will be completed using the new system.

The Board recognizes that transitioning to a new system may involve a learning curve. Staff will be available during and after the launch to assist users with setting up accounts and navigating the updated platform.

Instructional videos and other resources will also be provided to demonstrate key features and application processes.

Additional details and instructions will be shared as the launch date approaches. The Board appreciates users' cooperation and looks forward to providing a more secure, efficient, and user-friendly experience.



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Tel: 919.733.4222  
Fax: 919.733.4209  
Web: [nccpaboard.gov](http://nccpaboard.gov)  
PO Box 12827  
Raleigh NC 27605-2827



# Dr. Kecia Williams Smith, CPA, Named Dean of Deese College of Business and Economics

In January 2026, Dr. Kecia Williams Smith, CPA, a member of the State Board of CPA Examiners since 2024, was named Dean of the Willie A. Deese College of Business and Economics at North Carolina Agricultural and Technical State University (NC A&T). She had served as interim dean since July 2025.

Dr. Smith joined NC A&T in 2019 as director of the Master of Accountancy program and the Center for Accounting Opportunities and as associate professor of accounting and finance. Her career includes leadership roles at Deloitte and the Public Company Accounting Oversight Board (PCAOB), as well as faculty service at Virginia Tech's Pamplin College of Business.

She is an active member of several professional organizations, including the American Institute of CPAs, the North Carolina Association of CPAs, the American Accounting Association, and NABA, Inc.



Dr. Smith

## New CPA Licensure Pathway: Your Frequently Asked Questions

**Q: Did the new pathway change the requirements for a reciprocal CPA license?**

**A:** No. The requirements for a reciprocal CPA license have not changed. The new pathway did not replace or eliminate any existing pathways to original North Carolina CPA licensure. It was added as an additional option and applies only to applications for an original NC CPA license.

**Q: Is it true that I can't take the Exam or qualify for a license unless I have a master's degree in accounting?**

**A:** No. A master's degree in accounting is not required to take the CPA Exam or to apply for an original NC CPA license. To be eligible for the Exam, an applicant must hold a bachelor's degree in any subject that includes, or is supplemented by, a concentration in accounting. While many candidates do hold graduate degrees, they are not required for licensure.

**Q: Can I apply for my license before I have one (or two) years of experience?**

**A:** No. Regardless of the licensure pathway selected, all requirements, including the applicable work experience requirement, must be met before a license application may be submitted.

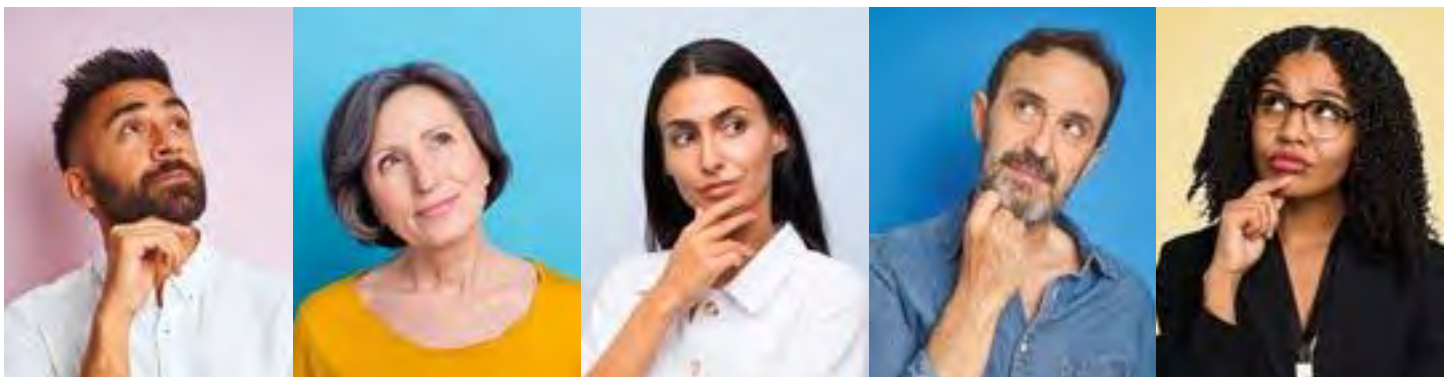
**Q: I meet the education requirement for all the licensure pathways, but I've never worked for a CPA. Can I**

**substitute my industry or local government experience for experience under a CPA's supervision?**

**A:** Yes, depending on the nature and length of your experience. While many applicants satisfy the experience requirement through work performed under the direct supervision of a licensed CPA, that is not the only option. Under N.C. Gen. Stat. §93-12(5), an applicant may meet the experience requirement through:

- One (or two) years of experience under the direct supervision of a licensed CPA; or
- Four years of accounting experience not under the direct supervision of a licensed CPA; or
- Four years of experience teaching accounting at an accredited four-year college or university; or
- Four years of experience teaching college-transfer accounting courses at an accredited community college or technical institute; or
- A combination of the above that the Board determines to be acceptable.

For a detailed comparison of the three licensure pathways, please review the information available on the Board's [website](#). Please email your questions to the [Licensing Staff](#).





## 2025 Uniform CPA Exam Pass Rates

### Q1

Section	All Candidates	NC Candidates
AUD	44.30%	44.8%
FAR	41.67%	46.5%
REG	62.03%	61.7%
BAR	37.64%	36.7%
ISC	61.23%	69.4%
TCP	74.94%	64.7%

### Q2

Section	All Candidates	NC Candidates
AUD	49.05%	54.0%
FAR	43.52%	44.7%
REG	63.58%	63.1%
BAR	47.26%	54.8%
ISC	71.96%	89.7%
TCP	80.63%	84.3%

### Q3

Section	All Candidates	NC Candidates
AUD	50.03%	54.7%
FAR	43.07%	48.5%
REG	66.05%	65.4%
BAR	39.46%	36.4%
ISC	66.91%	69.1%
TCP	76.68%	77.07%

### Q4

Section	All Candidates	NC Candidates
AUD	48.78%	47.6%
FAR	40.20%	42.6%
REG	60.73%	63.4%
BAR	39.71%	50.0%
ISC	66.75%	73.2%
TCP	76.72%	79.3%

*Exam statistics provided by NASBA and the AICPA.*



## DISCIPLINARY ACTION

*Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2." NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."*

### **J. ALAN RUTHERFORD, #17720 | J. ALAN RUTHERFORD, CPA, P.A. | SALISBURY, NC**

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board, the Respondent, and the Respondent Firm stipulate to the following:

1. Alan Rutherford, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 17720 as a Certified Public Accountant.
2. Alan Rutherford, CPA, P.A. (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."
3. The Respondent Firm received a fail on its most recent completed system peer review, with an acceptance letter date of November 25, 2024. The peer review report was for the period that ended December 31, 2023.
4. In August 2025, the Board staff discovered the failed report while reviewing the AICPA Facilitated State Board Access ("FSBA") website.
5. The Respondent Firm submitted a Final Acceptance Letter to the Board but did not submit a package that also included the Peer Review Report and Letter of Response within sixty (60) days of the date of the Final Acceptance Letter as required by 21 NCAC 08M .0106(a)(4). The Respondent has confirmed that his failure to provide the Board with all documentation was an oversight on his part.
6. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board

and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents' failure to perform attest and assurance services in accordance with standards constitutes a violation of 21 NCAC 08N .0212 (Competence), .0403 (Audit Standards), and .0406 (Standards for Attest Engagements).
3. The Respondent's failure to timely report the results of the Respondent Firm's most recent engagement peer review to the Board constitutes a violation of 21 NCAC 08M .0106 (Compliance).
4. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents' consent to this Order, the Respondents are subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent, J. Alan Rutherford, CPA, is hereby censured.
2. The Respondents shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this Consent Order.

Each staff member participating in engagements subject to peer review must take at least four (4) hours of A&A CPE annually until the firm receives a pass on a system review or a pass or pass with deficiencies on an engagement review.

*See pages 5 and 6 for additional disciplinary actions.*

# DISCIPLINARY ACTION

## JON THOMAS VINCENT, #17136 | JON T. VINCENT, CPA, PC | WILMINGTON, NC

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board, the Respondent, and the Respondent Firm stipulate to the following:

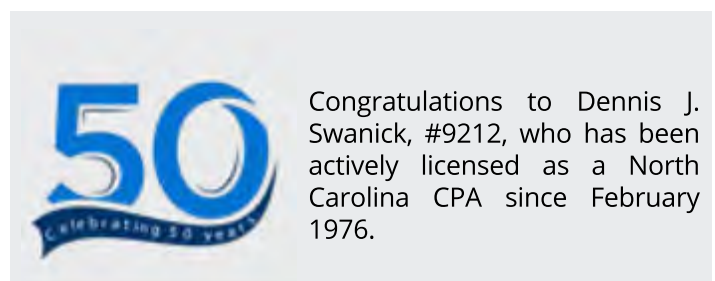
1. Jon Thomas Vincent, CPA (hereinafter “Respondent”), is the holder of North Carolina certificate number 17136 as a Certified Public Accountant.
2. Jon T. Vincent, CPA, PC (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the “Respondents.”
3. The Respondent Firm received a fail on its engagement peer review, with an acceptance letter date of October 27, 2022. The peer review report was for the period ended June 30, 2021. The Respondent Firm is currently undergoing a subsequent peer review, which has not yet been finalized.
4. In August 2025, the Board staff discovered the failed report while reviewing the AICPA Facilitated State Board Access (“FSBA”) website.
5. The Respondent Firm had submitted a copy of its Final Letter of Acceptance to the Board as required by 21 NCAC 08M .0106(3), but did not submit a package that also included the Peer Review Report and Letter of Response within sixty (60) days of the date of the Final Acceptance Letter as required by 21 NCAC 08M .0106(a)(4).
6. As part of the peer review, the Respondent Firm was required to have a post-issuance review performed for its next review engagement. In response, the Respondent Firm stated that it was not currently performing any review services as of August 10, 2022, and the Respondent Firm was therefore relieved from the post-issuance review requirement.
7. The Respondent Firm has confirmed with the Board that it has resumed performing review engagements.
8. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondents’ failure to perform attest and assurance services in accordance with standards constitutes a violation of 21 NCAC 08N .0212 (Competence), .0404 (Accounting and Review Services Standards), and .0406 (Standards for Attest Engagements).
3. The Respondent’s failure to timely report the results of the Respondent Firm’s most recent engagement peer review to the Board constitutes a violation of 21 NCAC 08M .0106 (Compliance).
4. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents’ consent to this order, the Respondents are subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent, Jon Thomas Vincent, CPA, is hereby censured.
2. The Respondents shall pay a one thousand dollar (\$1,000) civil monetary penalty, to be remitted with this Consent Order.
3. All professional staff in the Respondent Firm who work on review engagements shall participate in at least four (4) hours of continuing professional education covering review engagements annually until such time that the Respondent Firm receives a pass or pass with deficiencies peer review report.
4. The Respondents shall be subject to pre-issuance review of any review engagements until the Board determines that pre-issuance review is no longer necessary.



# CPA Exam Testing and Score Release Dates

All dates are tentative and subject to change. For official testing and score release dates, [check the AICPA website](#). For score release notifications, please follow @NASBA on [X \(Twitter\)](#).

Exam Section	Testing Dates	If the AICPA receives your exam data file by*:	Your target score release date is:
<b>CORE SECTIONS</b>			
AUD, FAR, REG	02/15/2026-03/09/2026	03/09/2026	03/17/2026
	03/10/2026-03/31/2026	03/31/2026	04/09/2026
	04/01/2026-04/23/2026	04/23/2026	05/07/2026
	04/24/2026-05/16/2026	05/16/2026	05/27/2026
	05/17/2026-06/08/2026	06/08/2026	06/16/2026
	06/09/2026-06/30/2026	06/30/2026	07/10/2026
<b>DISCIPLINE SECTIONS</b>			
BAR, ISC, TCP	01/01/2026-01/31/2026	01/31/2026	03/13/2026
	04/01/2026-04/30/2026	04/30/2026	06/16/2026

\*Exam data files (including candidates' responses) received after this date will be included in the next scheduled score release. Your Exam can't be scored until the AICPA has received your file from Prometric, the company that administers the Exam.

## DISCIPLINARY ACTION

### WILLIE COOPER, JR., #17988 | WILLIE COOPER, JR., CPA | FAYETTEVILLE, NC

**THIS CAUSE**, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondents stipulate to the following:

1. Willie Cooper, Jr., CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 17988 as a Certified Public Accountant.
2. Willie Cooper, Jr., CPA (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively referred to as the "Respondents." The Respondent is the supervising CPA and sole CPA owner of the Respondent Firm.
3. The AICPA terminated the Respondent Firm's enrollment in the AICPA Peer Review Program ("Program"). The termination was based upon the Respondent Firm receiving consecutive "pass with deficiencies" reports on its engagement peer reviews.
4. The Respondent Firm is eligible to re-enroll in the Program upon certain conditions placed by the AICPA.
5. The Respondent does not presently desire to perform services subject to peer review. However, if the Respondent determines to provide those services moving forward, he confirms that he will first re-enroll in the Program after meeting the conditions placed by the AICPA.

6. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

**BASED UPON THE FOREGOING**, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By virtue of the facts set forth above, the Respondents violated Rule 21 NCAC 08N .0212.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

**BASED ON THE FOREGOING** and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondents shall not perform services subject to peer review until such time that they have met the conditions placed by the AICPA and the Respondent Firm is re-enrolled in the AICPA Peer Review Program.

# CPA Certificate Reclassifications

## Reinstatement

On January 21, 2026, the Board approved the following applications for CPA certificate reinstatement:

Christopher Richard Berube, #40366	Troutman, NC
Kayla Grant Corbett, #44479	La Grange, NC
Sydney Jordan Lee Davis, #42810	Sims, NC
Jessica Leigh Flynn, #29316	Hampstead, NC
Paul Kirby Hamlin Jr., #4331	Morehead City, NC
Bryan P. McGrath, #24624	Charlotte, NC
Nasreen Fathima Mohammed, #25354	Haymarket, VA
Pamela Jean Jones Wortham, #16876	Lexington, NC

## CPA-retired

In January 2026, the Board approved the following applications for CPA-retired status:

Thomas Gerard Brown, #20984	Atlanta, GA
Bennett Stancell Bullock, #24514	Wilmington, NC
Susan Gilliland Creekmuir, #13812	Mebane, NC
Benjamin Eugene Geer, #15000	Matthews, NC
Gregory Alan Hart, #24066	St. Augustine, FL
Thomas Jackson Hazelwood Jr., #19408	High Point, NC
Julie-Anne Moretti, #32832	Cary, NC
Emily Grace Neese, #16919	Winston-Salem, NC
Pamela Joan Proctor-West, #24385	Oxford, NC
William David Rendleman, #21304	Durham, NC
Charles Ashley Woodall, #28036	Durham, NC
Patricia Price York, #16673	Raleigh, NC

## Inactive Status

In January 2026, the Board approved the following applications for inactive status:

Richard Gary Bauer, #32533	Bangor, ME
Margret Freyja Cahill, #26797	Bolivia, NC
Vivian Christine Denoyer, #39248	Longs, SC
Saribeth Anderson Dozier, #14070	Armonk, NY
Geoffrey Keith Gardner, #27536	Newberry, FL
Thomas Edward Green, #21583	Summerfield, NC
Tracy Michelle Hamilton, #28549	Smyrna, GA
Jo Gaskins Holloman, #13706	Atlantic Beach, NC
Donald Wayne Hudson II, #36619	Blythewood, SC
Jeffrey Thomas Joyner, #15754	Winterville, NC
Fred Graham King, #14693	Johnson City, TN
Howard Leonard Lucas, #34592	Greensboro, NC
Naudain Machen, #17044	Raleigh, NC
Gary Brewer Morris, #12939	New Fairfield, CT
Elizabeth George Morrow, #29700	Oak Ridge, NC
Paula Robinson Parker, #32712	Waxhaw, NC
Amy Wellman Sanders, #19635	Matthews, NC
Tani Webb Sherman, #19658	Concord NC
Sabrina Holland Starnes, #20238	Charlotte, NC
Tamara J. Stromko, #26744	Mocksville, NC
Pamela Pearson Thomas, #28686	Newport, NC
Richard Charles Tirrell, #32506	Waynesville, NC
Lori Lynn Toro, #46649	Huntersville, NC
Cynthia Ann Waters, #14874	Cary, NC
Barry Dean Wise, #15029	Mint Hill, NC
Tracey LaRay Zolman, #39134	Willow Spring, NC



## In Memoriam: Norwood G. Clark, Jr.

Norwood G. Clark, Jr., a former member of the North Carolina State Board of CPA Examiners, died on December 20, 2025.

Mr. Clark was appointed to the Board four times, serving from 1995 to 2001 and from 2003 to 2009. During his tenure, he served as President and Vice President.

He was a member or chair of the Audit, Communications, Executive, Personnel, Professional Education and Applications, Professional Standards, Real Estate, and State Quality Review Advisory Committees.

Licensed as a North Carolina CPA in 1973, Mr. Clark worked for the State of North Carolina from 1965 until 1987, when he left state government to establish a CPA firm in Raleigh.

His daughter, Rhonda Clark McNairy, CPA, later joined the firm, which became known as Clark-McNairy CPA-PC. The firm later merged with a multi-state firm that became part of FORVIS.

Mr. Clark was actively involved in the accounting profession at both the state and national levels. He was a member of the American Institute of CPAs (AICPA) and previously served on its Legislative Affairs Committee.

He was also a Senior Life Member of the North Carolina Association of CPAs (NCACPA), an honor recognizing more than 40 years of membership and service. Within the NCACPA, Mr. Clark served as Treasurer, Chair of the Political Action Committee, and Chair of the Governmental and Legislative Affairs Committee.

In addition to his service to the accounting profession, Mr. Clark was an appointed member of the NC Banking Commission, the State and Local Retirement Systems Board of Trustees, and the NC Education Lottery Commission.

# Congratulations

## Successful Uniform CPA Exam Candidates

The following North Carolina candidates passed the Uniform CPA Exam between November 1 and December 31, 2025:

Christopher Luke Ash	Maggie Jeanne Grondy	Barrett Judson McGuire	Ryan James Schlossberg
Cameron W. David Bame	Annalise Joy Heimes	Allen Andrew Meese	Halle Imigin Schmidt
Maggienella Basile	Stephen Michael Hoggard	Michelle Nichole Mixon	Chetna Sharma
Francesco Carlo Brassesco	Anna Jenette Hollin	Kajol Ghanshyam Nariani	Lauren Alyssa Spada
Barton Ian Brown	David Leeman Holmes II	Maria Abigail Noyola	McKenzie L. Yuan Qiu Stakely
Kendall Elise Bullock	Jillian Dale Holt	Eli Jaden O'Brien	Mark Gregory Steffan
Christopher A. Cardwell	Samuel Harrison Humble	Megan Fiona O'Brien	Daniel Holland Strawn
Zachary Bryan Cramer	Cody Laine Hunt	Henry Ost	George Murphy Streetman
Wilson Drake Crimmins	Travis Wesley Idol	Nicholas L. Osterhoudt II	Megan Elizabeth Sytsma
Alida Hart Dayton	Chariti Louise Jackson	John William Parker	Allen Joseph Taylor
Benjamin Russell Doby	Matthew Davis James	Akash Umeshkumar Patel	Justin Samuel Thompson
Susan Elizabeth Donnelly	Kelci Ann Jones	Sheev V Patel	Kellen Mckee Tucker
William M. Early	Karen Cecilia Killmeyer	Maxwell Joseph Paz	Kayla Marie Walter
Hannah Alston Fay	Wyatt M. Kontir	David Christopher Perdrisat	Alexis Rebecca Williams
Rachel Sarah Francois	Isabel Gray Kriofske	Jamie Lynn Porter	Robert Coleman Woodward
Nicholas Michael Frazier	Nathaniel Martin Kusar	Brayden Daeshon Pyles	<i>If you are a North Carolina</i>
Hailey Madison Frick	Mia Isabella Latine	Casmar Elena Ramaswamy	<i>Exam candidate who passed the</i>
Evan Maxwell Gassman	Blair Nicole Lefler	David Sailor Ramos	<i>Exam between November 1 and</i>
Levi Cole Gillespie	John Bryan Lewis III	Ashley Caroline Rhoades	<i>December 31, 2025, and your</i>
Josue David Gomez Chinchilla	Vincent Lawrence Mazzone	Bonni Lynn Roark	<i>name is not listed above, please</i>
Emil Jude Gonsalvez	Kristen B McConie	Jingxiu Rong	<i><a href="#">contact the Board.</a></i>
Jacob Charles Griffin	Macy Reese McCoy	Ben Luis Salmen	

## CPA CERTIFICATES ISSUED

On January 21, 2026, the Board approved the following applications for NC CPA licensure:

Stephanie Jo Anderson	Alexis Amber Grethen	Adam William Mayes	Andrew Robert Schroeder Jr.
Matthew Jeffrey Arovass	Gregory Eric Gutch	Benjamin Alan McQuillin	Gabrielle Elizabeth Shannon
Cameron W. David Bame	Tyler Cannon Hardy	Andre Joseph Messier	Stephanie Anne Shewhart
Sydney Elena Berrey	Lisa Jean Harrison	Matthew Graeme Morrison	Noriko Shokita
Douglas Edward Bittner	Jonah Pearson Hatley	Neacole Leigh Murray	Amelia Marie Sisson
Jessica Marie Boyer	Alara Ann Hollyfield	Robert Foard Naumann	Wenqing Song
Bryson Whitmal Brown	Travis Wesley Idol	Alicia Bethany Nelson	Sarah Stewart
Jamie K. Burgess	Sarah Elizabeth Inge	Jimmy Lee Nguyen	Andrew Clifton Strickland
Bailey Jack Callander	Dustin Michael Jacober	Amber Kelley Nichols	Jessica Elizabeth Taylor
Blaine Lawson Campbell	Marie Musacchio Johnson	Zachary Francis Nieport	William Tyler Thornton
Sydney Dare Carter	Hunter Michael Johnston	Natalie Paige Noble	Kellen Mckee Tucker
Kelsey Megan Caulfield	Sei Kondo	Samuel Lee Oglesby	Madeline Ann Valle
Austin Michael Cummings	Wyatt M. Kontir	Alberto J. Pacheco	Elizabeth Anne VanNote
Nicholas John DeMarco	Cameron Patrick Kreps	Angela Lynn Panaro	Frances Shayli Vazquez
Jennifer Jean Engle	Anne Villere Lagarde	Stephen Wayne Panaro	Souchet
Matthew Harry Erb	Nicholas James Leger	Reginald Delmarreo Parks	Joshua Caleb Vincent
Haley Jade Erickson	Claire Elizabeth Mahoney	Anne Elise Pillow	Jonathan Edward Walsh
Sandra Anne Ferrara	Charlene Rutendo Mandaza	Jamie Lynn Porter	Eric Lansinger Wells
Sierra Evelyn Foster	Andre Ricardo Martin	Jason Odir Rosales	Otto Pearce Benson Wolin
Aaron Goldstein	Ricardo Martinez	Tyler Graham Roten	
Emil Jude Gonsalvez	Christopher S. Matthews	John Michael Sammons	



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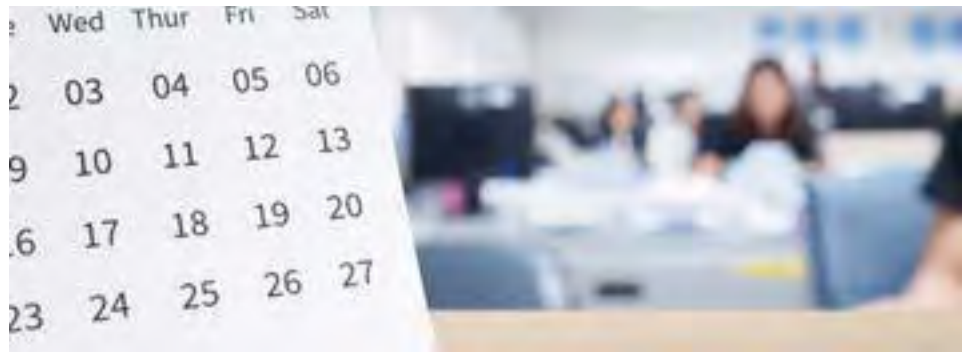
Examinations  
Phyllis Elliott

Licensing  
Alice Grigsby  
Cammie Emery

Professional Standards  
Julia Mayo  
Jeffrey Tankard

### Other

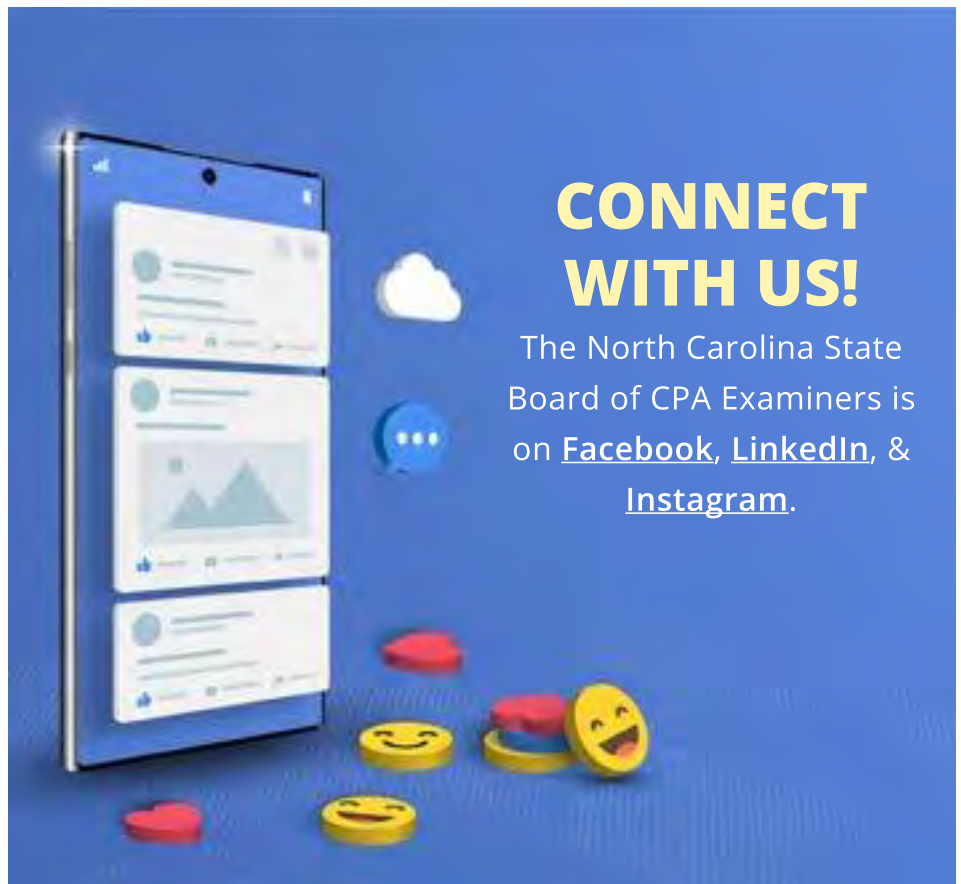
Legal Counsel  
Noel Allen, Esq.



## 2026 Dates to Remember

*Dates, times, and locations are subject to change.*

Mar. 16	Board Meeting, Raleigh
April 3	Office Closed
April 13	Launch of New Portal
April 20	Board Meeting, Raleigh
May 18	Board Meeting, Raleigh
May 25	Office Closed
June 19	Office Closed
June 22	Board Meeting, Raleigh
June 30	Deadline: 2026-2027 Individual CPA Certificate Renewal
July 3	Office Closed
July 20	Board Meeting, Raleigh
July 31	Final Deadline: 2026-2027 Individual CPA Certificate Renewal



## CONNECT WITH US!

The North Carolina State Board of CPA Examiners is on [Facebook](#), [LinkedIn](#), & [Instagram](#).



# CONNECTICUT STATE BOARD OF ACCOUNTANCY



## FROM THE INCOMING CHAIR

It is with great honor and excitement that I begin my service as chair of the Connecticut State Board of Accountancy. I want to extend sincere thanks to John Schuyler for his many years of thoughtful leadership as chair and for his willingness to continue contributing his expertise as a member of the Board. As we enter a new year, I want to share the Board's vision and priorities for Connecticut's CPA community.

The accounting profession is in a period of rapid change, as advances in technology and data – particularly artificial intelligence – are reshaping the skill sets CPAs need to analyze information, exercise professional judgment, and deliver high-quality services in an increasingly complex environment. At the same time, firms and organizations continue to confront CPA pipeline issues and mobility challenges. The way we define initial licensure, manage continuing education, and recognize credentials across state lines is evolving to meet the needs of a mobile, technology-driven workforce. Our goal as a Board is to make these changes transparent, practical, and aligned with what you face in every day practice, while continuing to protect the public through our enforcement process.

Over the past several years, the Board has focused on supporting CPA candidates while preserving the rigor of the Uniform CPA Examination. Connecticut implemented a longer, 30-month rolling window for candidates to pass all four exam sections, and has also approved exam credit extensions for candidates affected by the pandemic, testing limitations, and delayed score releases into 2024 and 2025. These changes are designed to reduce unnecessary attrition in the pipeline and acknowledge real-world disruptions without lowering the high standards expected of future CPAs.

As you will see discussed within this newsletter, Connecticut has also acted to modernize CPA licensure and mobility laws to reflect the way the profession practices today. Recent legislation introduces expanded pathways to licensure and an enhanced mobility model that allows qualified out-of-state CPAs in good standing to serve clients in Connecticut with fewer administrative barriers, while remaining fully subject to our state's laws and oversight. These updates align Connecticut with efforts in many other jurisdictions to maintain interstate practice privileges and help firms respond to client needs across state lines.

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## MEMBERS OF THE BOARD

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 Karla H. Fox, Esq., Public Member  
 Dannel R. Lyne, Certified Public Accountant  
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## CONTACT INFORMATION

Connecticut State Board of Accountancy  
 450 Columbus Blvd, Suite 901  
 Hartford, CT 06103

Licensing: [DCPLicenseCPA@ct.gov](mailto:DCPLicenseCPA@ct.gov)  
 Enforcement: [DCPAccounting@ct.gov](mailto:DCPAccounting@ct.gov)  
 Complaint: [DCPComplaints@ct.gov](mailto:DCPComplaints@ct.gov)

[Visit Our Website](#)

## From the Incoming Chair continued

Across all of these initiatives, the Board's goal is clear: to strengthen the pipeline of future CPAs while maintaining strong, effective regulation that protects the public interest. By extending exam credit timelines, updating pathways to licensure, and enhancing mobility, Connecticut is working to keep the profession attractive and accessible, yet firmly grounded in robust educational, ethical, and practice standards.

We invite all licensees, candidates, and stakeholders to attend our Board meetings, which are open to the public. Your engagement and input are both welcome and important as we address issues impacting the profession in Connecticut. Visit our website for meeting dates and agendas.

On behalf of the Board and our colleagues in the Connecticut Department of Consumer Protection (DCP), I thank you for all that you do every day to uphold the integrity of the profession and to serve the people and businesses of Connecticut.

Sincerely,

Timothy F. Egan, CPA



## LEGAL & REGULATORY UPDATES

The Connecticut General Assembly passed a number of laws that affect Certified Public Accountants in the state:

### New Pathways to CPA Licensure

Effective October 1, 2025, Public Act 25-36 introduced fundamental changes to CPA licensure in Connecticut. The revised law for pathways to CPA licensure replaces the long-standing "150 credit hour" rule with expanded pathway options, including one with a broader role for professional experience.

Under the revised law, requirements for a CPA certificate are as follows:

- A baccalaureate degree or its equivalent with an accounting concentration or its equivalent + 2 years of experience;
- A baccalaureate degree and an additional 30 semester hours of college education with an accounting concentration or its equivalent + 1 year of experience; or
- A post-baccalaureate degree with an accounting concentration + 1 year of experience. (Public Act 25-36)

At a September 25, 2025 special meeting, the Board approved draft regulations outlining new educational requirements that qualify as an accounting concentration to be coursework that includes:

- At least 27 credits in Accounting education (which may include the basic or introductory course), and
- At least 24 credits in Economics and Business Administration education other than Accounting.

These draft regulations will serve as guidelines to be used by DCP until new regulations are finalized.

The Uniform CPA Examination requirement remains the same for all pathways.

### CPA Mobility & Practice Privileges

Practice privileges allow CPAs to serve clients in other jurisdictions without having to obtain multiple licenses. With the trend towards additional pathways to CPA licensure, mobility will be determined based on the individual and not the state.

In addition to the expanded pathways discussed above, Public Act 25-36 also introduced fundamental changes to practice privilege for CPAs licensed in other states to work in Connecticut without separate application. Effective October 1, 2025, an out-of-state CPA would qualify for a practice privilege without having to obtain a Connecticut license only if he or she (A) holds another state's CPA license that is in good standing, and (B) meets the Connecticut education, experience, and examination requirements. In addition, a person who passed the Uniform CPA Exam by September 30, 2025 and holds a CPA license in good standing on that date also qualifies for practice privileges.

# Reminder



## REMINDERS

Click [here](#) for forms and information for CPA certification/licensing.



## IMPORTANT DATES

March 3, 2026 - Next Board Meeting

## 2026 MEETING SCHEDULE

March 3  
May 5  
July 14  
September 1  
November 3

Board meetings are open to the public, and your participation is valued and encouraged. All 2026 Board meetings will be held virtually. Board members and staff will only attend virtually through Microsoft Teams. You can visit the Board page [here](#) and click the next meeting date to find the agenda and meeting link when available”

Meetings start at 10:00 a.m.  
We hope you can join us!

*This is a State Board of Accountancy's independent communication, and neither DCP nor the State is responsible for the contents of this newsletter.*

## Legal & Regulatory Updates

### CPA Mobility & Practice Privileges Continued

The Board would like to caution you about practicing across jurisdiction lines. Each jurisdiction's Board has its own rules and laws. You will want to verify with any jurisdiction you plan on performing services within if you qualify for practice privileges prior to providing services.

It's better to be safe than sorry. You do not want to unintentionally get on the wrong side of another jurisdiction's requirements.

[Click here](#) to view additional information on recent changes to the general statutes of Connecticut.

## CPA LICENSURE MATTERS: FAQs, COMMON MISTAKES/ERRORS AND GOOD THINGS TO KNOW



### CPA Frequently Asked Questions (FAQs)

- If I move out of state, do I need to maintain my Connecticut license?
  - Residency is not a consideration in Connecticut licensing requirements. A Connecticut CPA license is required if you have an office located in Connecticut. If your principal place of business is outside of Connecticut, a current CPA license issued by another state will give you the practice privilege to perform services to Connecticut clients from beyond the state border, except that a Connecticut CPA firm permit is required if you perform attest or compilation services for any entity whose home office is in Connecticut.
- Where can I get a license verification?
  - The Connecticut State Board of Accountancy primarily uses an online system for the verification of credential status. To access this service, you may visit the DCP's online licensing website at [www.elicense.ct.gov](http://www.elicense.ct.gov) to print the current status and important information regarding your CPA credential. The online system will display all current records including inactive credentials. There is no fee to use this online system.
  - A licensee can request a license verification form from another state to be completed by sending an email attached with the out-of-state form to [DCP.LicenseCPA@ct.gov](mailto:DCP.LicenseCPA@ct.gov). The request may take up to 4-6 weeks for processing, and you will be notified by email once this request has been completed.
- How can I inactivate my license?
  - To place your CPA license in an "inactive" status, you may either not renew by the deadline of December 31st (your CPA license will automatically be inactivated for "non-renewal") or submit a completed "Inactivation Request Form – Individual License" form (available on DCP's website) to [DCP.LicenseCPA@ct.gov](mailto:DCP.LicenseCPA@ct.gov).

CONTINUED

# CPA Licensure Matters: FAQs, Common Mistakes/Errors and Good Things to Know

## CPA Frequently Asked Questions (FAQs) Continued

- Where can I get information?
  - All important information, including licensing and reporting requirements, are on DCP's website: <https://portal.ct.gov/dcp>
- Where can I ask for more help?
  - Inquiries concerning licensing matter should be directed to: [DCPLicenseCPA@ct.gov](mailto:DCPLicenseCPA@ct.gov)
  - Inquiries concerning CPEs should be directed to: [DCPContinuingEducation@ct.gov](mailto:DCPContinuingEducation@ct.gov)
  - Complaints can be filed online or by mail, email or fax, instructions and information can be found at <https://portal.ct.gov/dcp/file-a-complaint>
  - All other inquiries (including enforcement matters, peer review, extension requests, etc.) should be directed to: [DCPAccounting@ct.gov](mailto:DCPAccounting@ct.gov)

## Common Mistakes or Errors

- Failure to obtain a CPA firm permit - Every practicing CPA (including solo practitioners) needs a firm permit. Connecticut has no firm mobility.
- Failure of notification requirements - CPAs and CPA firms are required to notify the Board/DCP within 30 days of changes including but not limited to:
  - Any change of address, email address, or change of employment or any other information provided on the last renewal application
  - Any firm changes: firm name; formation of a new firm/termination of old firm; new offices in the state; changes in partners, members, managers, shareholders (new firm permit might be required); changes in partners' percentages of ownership; changes in legal form of firm; changes in management of any office
  - First time that the firm issues a financial statement or audit report
  - Any disciplinary actions or convictions
  - Any individual name changes
- Failure to submit peer review waiver requests
  - Every firm is subject to the peer review requirement. If a firm does not undergo peer review, it must upload a Peer Review Waiver request form every year at the time the firm applies for renewal of its firm permit. In that form, the firm must affirm that (A) it does not engage in financial reporting or attest areas of practice, including audits, compilations and reviews, (B) it does not intend to engage in such a practice during the following year, and (C) it will immediately notify the board if it engages in such practice. Any firm which has been granted a waiver must immediately notify the board if it engages in the financial reporting or attest areas of practice and must undergo a quality review during the first calendar year after its initial acceptance of such an engagement.
- Failure to return clients documents – CPAs are required to return a client's original records to the client or former client upon the client's request and reasonable notice. "Client's original records" include any documents or data that the client provides or grants access to the CPA. "Reasonable notice" is determined on a case-by-case basis but generally should not be longer than two (2) weeks.
- Failure to respond to the Board/DCP's request - Failure to respond to Board or DCP's correspondence or requests during investigations is a violation of R.C.S.A.20-280-15c. Most requests have a 30-day deadline, but simple requests may contain shorter timeframe.

## Good Things to Know

- Retiree Status - Available for persons 65 years or older
  - One-time \$20 application fee; no annual renewal or CPE requirements
  - No CPE required to reinstate a license from Retiree Status
  - Must certify that the licensee shall not practice or offer to practice public accountancy in any state
  - Using the CPA designation is allowed, as long as the designation is accompanied by "(Retired)" (i.e., "CPA (Retired)")
  - Providing services on a voluntary basis (including serving on non-profit boards, performing accounting, tax services) is allowed, as long as the licensee does not receive any fees or compensation of any kind for such services
  - Important: This status can be obtained only from "Active" status
- CPA firms require name change – A CPA firm name must be changed after two years of becoming a solo firm to remove the names of all past partners or owners
- CPA name changes - To report a name change, send an email to [DCPLicenseCPA@ct.gov](mailto:DCPLicenseCPA@ct.gov) with CPA License/Registration number, the current name, the new name, and attach a copy of an official court document reflecting the legal name change (marriage certificate, divorce decree) or a copy of a driver's license reflecting the name change.



## NEW CPAs - JANUARY 1, 2025 - DECEMBER 31, 2025

MICHAEL ABRAHAMIAN  
PIYUSH AGARWAL  
RHEA LIZ ALABA  
JADA AMATUZZI  
DOMINIC ANKAMAH  
SPENCER ANTHONY  
DANIEL ARAYA  
CURTIS ARCARI  
CAMELLIA ARDALAN  
RASHMIKA MARIA ARUN  
JOHN AYVAS  
Wael AZAB  
BERNARDA SARI BARRETO  
KELLY BARRY  
JUSTIN BASILONE  
GANI BEBRI  
ADAM BECKETT  
JORDAN BLEVINS  
JESSICA BELLAI  
HAYLEY BOBOK  
LISA BORGIALLI  
DOMINIC BOUTOT  
ELISE BOWMAN  
LILLIANNE BRAUNGARDT  
RACHAEL BRAZIEL  
JOSEPH BREEN  
NICOLAS BRIGADA  
MATTHEW BROAS  
ROLLA BRYANT  
KAITLYN CALHOUN  
FRANK CAMERA  
BRIANA CAMP  
DAVID CAMPBELL  
TIMOTHY CARDAROPOLI  
BENJAMIN CARLSON  
JOHN CATY  
DEMETRI CHAMBERS  
JACKIE CHEN  
CHRISTIAN CHLEBOWSKI  
MILENA CIACCIA  
ANNE CONGLETON  
KEVIN CONNELL  
BRETT CONNOLE  
KRISTIN CONNOLLY  
PAIGE CONTENTA  
DENNIS COSME

CAROLINE COUGHLIN  
ALLISON CROSS  
JUSTIN DALY  
MICHAEL D'AMBROSIO  
NICHOLAS DATOR  
JAMSHED DAVAR  
AUSTIN DAVIS  
DANIELLE DAVIS  
STACEY DAVIS  
TIANXIANG DENG  
EVAN DEPERZIA  
STEPHEN DESMOND  
DAVID DEWEY  
NATALIE DIDOMENICO  
MICHAEL DIMARCO  
PATRICIA DOBSON  
SETH DONALD  
CAROLINE DONOVAN  
BENJAMIN DREW  
ROBERT DUDLEY  
WILLIAM EMERY  
PAUL CONDRA D ESTARES  
TAYLOR FANELLI  
SARAH FEDE  
CAROLINE FERRARA  
RALPH FESTA  
THOMAS FINCH  
LAUREN FISCH  
SAMUEL FONTILUS  
PHILIP FORDE  
DOMINIC FRASCA  
NATALIE GALLO  
JOHN GARDNER  
THOMAS GANNON  
EDWARD GARCIA  
THOMAS GENTILE  
DANIEL GLASS  
TYLER GOMES  
MICHAEL GORDON  
CONNOR GOZ  
BINYAMIN GREENWALD  
MICHAEL GREENWALD  
SHANICE GRIESER  
SONU GUPTA  
LYDIA HANLON  
JARED HELLER

ELIAS HOPONICK  
STEVEN HOPPE  
HELEN HRONCICH  
DAHIANYA IBARRA  
EWA JASINSKA  
JESSICA JENNINGS  
NATHAN JENNINGS  
ALEXANDER JOAO  
ERIN JOSE  
JANET JOSEY  
GURKIRAT KANG  
CAROLINE KELLY  
AMANDA KEMP  
IJAZ KHALID  
SHAHZAD KHAWAJA  
MEGAN KIKOSICKI  
JOSEPH KIWANIS  
JAMES KNAPIK  
MATTHEW KOZON  
ALEX KRAUS  
DANIEL KRAWIC  
SEAN KULP  
MATTHEW LANDRY  
ERIN LANZARONE  
KIERAN LARNEY  
PAULA LATHROP  
JUSTIN LAVIGNE  
BENJAMIN LAXTON  
EISA LEE  
ROBERT LEONARD  
FRANCES LEPORE  
STEPHEN LEWIS  
BRIAN LIEBERT  
JINPING LIN  
EVAN LINDSEY  
MARK LOCKWOOD  
NORBERTO LUCERO  
ALEXANDER LULGJURAJ  
STEPHEN MACHNICZ  
THOMAS MACKEN  
FRANK MAGNERI  
ANTHONY MAISANO  
CONOR MALADY  
DILLON MANFREDI  
PROGRESS MARIKOMO

CONTINUED

## New CPAs - January 1, 2025 - December 31, 2025 Continued

JARED MATTINSON  
ROBERT MAZAIKZ II  
OWEN MCCARTHY  
SARA MCDONALD  
NANCY MIELE  
KEVIN MITCHELL  
ERIC MODICA  
KEVIN MORRIS  
AQIB MOUGHAL  
MUSTAFA MUFTI  
DAVID MURLJACIC  
JOHN MURRAY  
NICOLA MYRIE  
JOSEPH LLOYD NAGUIT  
BHAVESH NARAN  
JACOB NATALIZIA  
BRIANNA NEDJOIKA  
NICHOLAS NELSON  
RACHEL NELSON  
PHAT NGUYEN  
CHRISTOPHER NICHOLSON  
IFEANYI OGALA  
DANIELLE ORR  
JOSEPH OSBURN  
JESSICA OSWALD  
NOUR EL OUAFI  
KIERNEY PALAZZO  
VINCENT PALAZZO  
SAMUEL PARSONS  
ETHAN PAVANO  
STEPHEN PIESCIK  
MARGARET PITTALA

KATHLEEN POTONIEC  
MEGAN POWELL  
MICHAEL POWELL  
SHANNON POWELL  
MARISSA QUIMBY  
EMILY REIDY  
EMANUEL REYES  
KERONA RICHARDS  
KATHERINE RISSOLO  
RAEKWON ROBINSON  
JACOB RODMAN  
ALICJA ROG  
CHRISTIAN MATTHEW RUBIO  
HAYDEN RUBLEWSKI  
STEPHEN RUCHALSKI  
RYAN RUSSELL  
ALYSON SAMPSON  
LUKE SANFORD  
RIVKA SAPIR  
KELSEY SAVAGE  
TAYLOR SCHINTO  
ASHLEY SCHLEMMER  
SHREYA SENGUPTA  
JOSEPH SERIGNESE  
LUIZ PAULO JACQUES SILVA  
MICHAEL SIMEONE  
ALLYONNA SOLER  
CHRISTIN SPRING  
NICHOLAS STAATS  
KEVIN STAFSTROM  
ALEXANDER STARR  
BRENT STEVENS

JUANPABLO SULLIVAN  
ROBERT SWENSON  
YINGPENG TAO  
TATIANA TATE  
BLAINE THOMPSON  
QUANG KINH LUAN TRAN  
KACIE TRAPP  
KRISTEN TRUGLIO  
JENNA TUMILLO  
CHRISTOPHER TUMIO  
JOE ULLMAN  
LEE DEL VALLE  
GREGORY WADINGER  
ROBERT WARREN  
MATTHEW WARD  
MEGAN WICANDER  
DANIEL WIENER  
STEPHANIE WILLIAMS  
NICHOLAS WINIARSKI  
KIRK WYNTER  
ZACHARY YAHNE  
JIAXIN YANG  
QINGCHU YANG  
NICOLE ZALINGER  
MEGAN ZEBROWSKI  
MASIMBA ZENGENI  
SEAN ZENTNER  
WILLIAM ZHENG  
CHRISTOPHER ZIOBRO

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## INITIAL FIRM PERMITS ISSUED JANUARY 1, 2025 – DECEMBER 31, 2025

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ACCOUNTING & CONSULTING GROUP  
AICCOUNTINGPROS LLC  
ALEXANDER F. LIONETTI, CPA  
ANSEL & ASSOCIATES CPAS LLP  
ARBOR ACCOUNTING LLC  
ARROW TAX TEAM CPA LLC  
AUDIBERT BUSINESS CONSULTANTS, LLC  
BALLENTHIN, FUNK & JOHNSON, LLP  
BRADY MARTZ, PLLC  
CATHEDRAL CPAS AND ADVISORS LLP  
CDH CPA PLLC  
CENTRAL CT CPAS, LLC  
COASTAL CPA & CONSULTING LLC  
CONLON & ASSOCIATES P.C. CERTIFIED PUBLIC ACCOUNTANTS  
CS ACCOUNTING & TAX, P.C.  
DAVID J. ORTICELLI, CPA

DENMAN CPA LLP  
DP LYONS LLC  
DPW CPA LLC  
FORTE ACCOUNTING LLC  
FRASCA CPA  
FVM CPA, TAX & ADVISORY  
FX CONLON STEVENS & ASSOC LLC  
GEEL LLP  
GEORGE P PRISTOURIS CPA PLLC  
GRILL SHORTSLEEVE & COMPANY CPAS LLC  
GRTS CONSULTING LLC  
HARBORTOWN ADVISORS  
HEATHER KINNEY POIRIER, CPA  
HENRY A. ORPHYS, CPA  
HMM & CO LLP  
HOISL CONSULTING LLC

CONTINUED

## Initial Firm Permits Issued January 1, 2025 – December 31, 2025 Continued

HOLMAN FRENIA ALLISON, P.C.  
HOOD & STRONG LLP  
HTL INTERNATIONAL LLC  
J TOMLINSON CPA, LLC  
JAMES E FROHN, CPA  
JOHN C BAILEY CPA  
KASK & COMPANY CPAS LLC  
KCOE ISOM, LLP  
MACGOVERN CPA, LLC  
MAHER DUESSEL  
MAIN STREET TAX SERVICES LLC  
MCNAMARA AND ASSOCIATES LLC  
MD&C LLP  
MH CPA LLC  
MICHAEL W MICHAUD - CPA  
MICHALKA & ASSOCIATES, LLC  
MLAC PROPERTY VENTURES LLC  
NASH CPA'S, LLC  
NESSO ACCOUNTING PLLC  
NESSO ADVISORY AND TAX LLC  
OCKMAN CPA, LLC  
PCLB CPAS LLC

PEREZ & ASSOCIATES PC  
RAVI RAMNARAIN, CPA, LLC  
RICHARD J LAROSE CPA  
ROSEN CPA LLC  
SCOTT MILLER CPA AND ASSOCIATES PC  
SEAN M MCGUIRE CPA  
SEVEN HILLS ACCOUNTING LLC  
SHIWAKOTI BUSINESS ADVISORS LLC  
SORREN CPAS P C  
SPROUTAX LLC  
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## MEET THE BOARD



**Timothy F. Egan, CPA**, is a senior finance executive who, prior to his retirement from KPMG, served as a global lead audit partner for some of the firm's largest consumer market, technology, media and telecommunication clients, with over 35 years of experience. He has provided support to both public and private companies at various stages of development from early start-up to large global companies, including advising on numerous SEC filings/IPOs and complex accounting matters under both US GAAP and IFRS.

Mr. Egan has been an active volunteer with the National Association of State Boards of Accountancy (NASBA) since 2015, currently serving on the NASBA board as Northeast regional director, chair of the Regulatory Response Committee, and a member of the Strategic Planning Task Force. He has also previously chaired the Standard-Setting and Professional Trends Advisory Committee and served on NASBA's Administration and Finance Committee and Audit Committee. Mr. Egan received his Bachelor of Science degree in accounting from The Pennsylvania State University, and resides in Darien.



**Robert L. Day, III**, is an attorney with more than a decade of experience counseling clients, mostly on state and local tax matters as well as general business and federal tax advice. His experience includes, but is not limited to, tax planning and optimization, compliance advice, domicile advice, and audit defense services for various tax types. He regularly provides clients with advice concerning state income, sales and use, and gross receipts taxes. He deals with less frequently encountered Connecticut taxes such as the controlling interest transfer tax and various taxes imposed on certain sectors such as petroleum and utilities.

Mr. Day is a member of the Connecticut Bar Association, and the Connecticut Society of Certified Public Accountants. He is on his local planning and zoning board, the board of the National Association of State Tax Bar Section, and he is a past chair of the Connecticut Bar Association Tax Section. Mr. Day received a bachelor's degree in business management from the University of Vermont and a juris doctor from the University of Connecticut. He is admitted to the bar in Connecticut and Massachusetts.

CONTINUED

## Meet The Board Continued



**Stacy R. Farber, CPA**, Assurance Partner with Whittlesey PC, brings over 25 years of experience in public accounting. She has significant expertise in assurance and advisory engagements for closely held entities across industries such as manufacturing, construction, retail, franchise, and employee benefit plans. Ms. Farber's leadership is enhanced by her prior experience as a chief financial officer and Controller for closely held businesses, giving her a unique perspective on the financial and operational challenges her clients face. She earned her Bachelor of Science in Financial Accounting from Bryant University in Smithfield, RI. Ms. Farber remains committed to staying at the forefront of her profession through continuing professional education in accounting, assurance, and tax issues affecting closely held businesses. In 2025, she was recognized for her professional achievements on *Forbes'* "America's Top 200 CPAs List" for 2025. She was also a 2024 CTCPA Women Distinguished Service Awardee and named one of *Hartford Business Journal's* 2023 Top 25 Women in Business.

Ms. Farber is an active member of the American Institute of Certified Public Accountants (AICPA) and the Connecticut Society of Certified Public Accountants (CTCPA), where she serves as chair of the CTCPA Employee Benefit Plan Committee and a member of the CTCPA Advisory Council. She is also a past treasurer and board member of Gifts of Love, reflecting her dedication to community service.

As an assurance Partner, Ms. Farber combines her deep technical knowledge and industry expertise with a client-centered approach, making her a trusted advisor and an integral leader at Whittlesey.



**Karla H. Fox, Esq.**, is an emeritus full professor at the University of Connecticut. As a professor of Business Law, she taught Commercial Law and Law and Ethics. She is the co-author of four textbooks on Business Law and Business Law & Ethics, as well as many professional articles.

In addition to her teaching and publishing, while at UConn she held many academic administration posts, including associate vice president for university affairs, interim dean of the school of business, and academic department head. She served as a commissioner on the New England Association of Schools and Colleges Institutions of Higher Education (NEASC CIHE). While at UConn, she led accreditation efforts for The University of Connecticut, and for the UConn School of Business and its Accounting Department.

Also active in community affairs, Professor Fox has served as the chairperson of the Board of Directors of Hartford HealthCare's East Region and currently serves as president of the Windham Community Memorial Hospital Foundation.

Professor Fox received a B.A. in History from Duke University, and a J.D in Law from Duke University. She holds a Certificate in Higher Education Administration from Harvard University.



**Dannell R. Lyne, CPA, MST**, is a managing director with CBIZ Advisors, LLC with the Financial Services Group. In his roll, he brings extensive experience in tax planning and compliance for closely held businesses, non-profit organizations, alternative investment funds, and high net worth individuals - specifically executives in the financial services industry, investment partnerships and international matters.

Mr. Lyne received his Bachelor of Science from Utica College of Syracuse University and a Master of Science in Taxation from Long Island University.



**Bud McDonald, CPA**, is a senior finance executive with over 40 years of experience. Prior to his retirement from EY in June 2022, he served as the global client service partner on several of the firm's largest accounts in the manufacturing, media and entertainment industries. In addition, he was the office managing partner of the EY Stamford, Connecticut office for 17 years.

Since retiring from EY, he has been a senior external advisor to both public and private companies including a rapidly growing private eCommerce company and publicly traded software and services company in the health sciences industry.

Mr. McDonald received an undergraduate degree from Princeton University and a masters degree from New York University. He resides in Fairfield, Connecticut.

## Meet The Board Continued



**Peter J. Niedermeyer, CPA**, is a retired audit professional with over 40 years of experience in public accounting. Mr. Niedermeyer was a principal with the firm of CliftonLarsonAllen LLP (CLA) in West Hartford where he was a member of their National Assurance Technical Group. Prior to their merger with CLA, he served as the director of accounting and auditing for Blum, Shapiro & Company, P.C. In both positions, Mr. Niedermeyer provided technical accounting and assurance guidance to teams located in offices throughout the country. He also assisted in developing policies and procedures for the conduct of their assurance practices and responded to exposure drafts from standard setters for proposed accounting and professional standards.

Mr. Niedermeyer has extensive experience serving privately held businesses in manufacturing and distribution, retail and dealerships, construction and professional services. He also has comprehensive experience auditing employee benefit plans including defined contribution, defined benefit and employee stock ownership plans. Mr. Niedermeyer is a member of the American Institute of Certified Public Accountants and the Connecticut Society of Certified Public Accountants. He received his bachelor of science degree in accounting from the University of Connecticut. Pete currently resides in Simsbury.



**Sohair Omar** is a distinguished public servant and educational leader with extensive experience in policy analysis and institutional governance. Appointed as a Public Member to the Connecticut State Board of Accountancy in 2024, she further expanded her involvement in the profession in 2025 by joining the National Association of State Boards of Accountancy (NASBA) Education Committee.

Currently, Ms. Omar serves as a director of institutional research and a lecturer of statistics and economics at Connecticut State Community College (CT State), where she also leads as chair of the Institutional Review Board. Her career is rooted in high-level public finance and policy, having previously served as Deputy director at the Illinois Finance Authority and policy analyst for the Office of the Governor of Illinois. A

dedicated advocate for community engagement, she also co-chaired the Illinois Governor's Muslim American Advisory Council and co-founded Afghanistan-Pakistan Women's Economic Empowerment.

Ms. Omar is an alumna of the University of Chicago, where she earned her Master of Public Policy, and is currently advancing her studies as a Doctor of Education candidate at Central Connecticut State University.



**John H. Schuyler, CPA**, is a retired audit professional with over 40 years serving public, both domestic and international and private enterprises in manufacturing and technology as well as government audits. He has previously served on the boards of the Connecticut Society of CPAs, and currently on the Connecticut State Board of Accountancy for 11 years, 10 of which as chair. He has also served on various civic and quasi-governmental boards.

Mr. Schuyler is a member of the American Institute of Certified Public Accountants and the Connecticut Society of Certified Public Accountants. He received his bachelor of science degree from the U.S. Naval Academy and served as a surface warfare officer for five years. He attended the Tulane Graduate School of

Business Administration and holds a masters degree in management from the Rensselaer Polytechnic Institute.

# NASBA CPA MOBILE

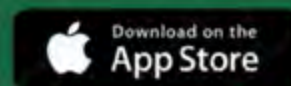


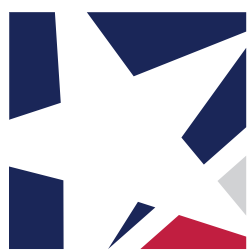
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# TEXAS STATE BOARD REPORT

February 2026  
Vol. 166



## NEWS & UPDATES

### Intergenerational Ceremony Celebrates CPAs

The Texas State Board of Public Accountancy (TSBPA) organizes a swearing-in ceremony twice a year for new CPAs who complete the CPA Exam in Texas. Over 2,000 people attended the most recent ceremony at the Palmer Events Center in Austin. After working so hard to study and pass the CPA Exam, the ceremony provides a wonderful experience for candidates to celebrate and recognize this achievement with their family and friends, who sit in the audience and cheer them on as they walk across the stage to receive their long-awaited and hard-earned

CPA certificate from a Board member. A very high percentage of candidates sit for sections of the CPA Exam more than once, so it is a great achievement to be eligible to receive the CPA certificate. Texas candidates who earned the 10 highest cumulative scores on the CPA Exam after taking each section only once within 12 months of their initial testing date are recognized at the event. The American Institute of Certified Public Accountants Elijah Watt Sells award winners are also recognized at the event.

Continued on page 3.

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**TEXAS STATE BOARD  
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EXECUTIVE DIRECTOR  
WILLIAM TREACY

EDITOR  
JULIE PRIEN

Accounting/Administration  
(512) 305-7808  
accounting@tsbpa.texas.gov

CPE  
(512) 305-7844  
licensing@tsbpa.texas.gov

Enforcement  
(512) 305-7866  
enforcement@tsbpa.texas.gov

Licensing/Peer Review  
(512) 305-7853  
licensing@tsbpa.texas.gov

Publications  
(512) 305-7804  
publications@tsbpa.texas.gov

Qualifications  
(512) 305-7851  
exam@tsbpa.texas.gov

Sponsor Review Program  
(512) 305-7802  
srp@tsbpa.texas.gov

# Bill Treacy Featured in Today's CPA Magazine



Texas State Board of Public Accountancy Executive Director Bill Treacy is featured in the January/February issue of *Today's CPA* magazine. The article shines a light on his personal character and is published in both print and online editions. Learn about his leadership, observations on the evolution of the profession, and advice for the next generation of CPAs. [Read the article](#) 📄

## Continuing Professional Education (CPE) Sponsors Successfully Completing Review

As of January 7, 2026.

Registration Status: **A** = Currently active **E** = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
000211	Accounting Education Associates, LLC	11/01/2027 - 10/31/2028	A
008220	J. Taylor and Associates, LLC	11/01/2027 - 10/31/2028	A
000325	Pattillo, Brown and Hill, LLP	12/01/2027 - 11/30/2028	A
005453	Southwest Airlines Company	12/01/2027 - 11/30/2028	A
009964	Targa Resources Partners LP	12/01/2027 - 11/30/2028	A
000466	Tax Executives Institute - Houston Chapter	1/01/2028 - 12/31/2028	E
000137	Tax Executives Institute, Inc. Dallas	11/01/2027 - 10/31/2028	A
009971	Texas Wesleyan University	01/01/2028 - 12/31/2028	E
000385	TXCPA El Paso	01/01/2028 - 12/31/2028	A
008412	VirtualCFO, Inc.	01/01/2028 - 12/31/2028	A
000359	Weinstein Spira & Company, PC	12/01/2027 - 11/30/2028	A
000052	Woman's Society of CPAs Houston, DBA Houston Women's Society	11/01/2027 - 10/31/2028	A

Sponsor Review Program Contact Information:  
Email: [RFellner@tsbpa.texas.gov](mailto:RFellner@tsbpa.texas.gov) • Phone: (512) 305-7802 📄

# Intergenerational Ceremony -continued from front page-

“Attending the swearing-in-ceremony was the perfect capstone to symbolize my transition from school and studying into life as a full-time CPA,” said Megan Alexander, CPA, after attending a TSBPA swearing-in ceremony as a top-scoring candidate. “It was great to experience that with my fellow candidates and celebrate the milestone with my family. I recommend that anyone who can make it attends!” Alexander remarked.

Immediate family members who are active licensed CPAs are encouraged to present the CPA certificate to their loved one at the ceremony. It is heartwarming to witness parents, or sometimes grandparents, proudly giving a certificate and a hug onstage to their child or grandchild. Some families have multiple generations of CPAs!

“I am so pleased I attended the ceremony,” said Jerry Williams, a CPA who has maintained his license for 50 years. “... my son wanted me to hand him his certificate. I was impressed how well-organized it was. Mr. Treacy kept it moving. My guests were very impressed. Thanks,” Williams wrote in an email to the TSBPA.

**“I was also inspired by speaking with some of the 50-year licensees recognized at the ceremony. It was incredible to hear about their dedication to the profession and the longevity of their careers.” —Molly May, CPA**

Did you know that the Board’s swearing-in ceremonies are not just for newly-minted Texas CPAs? The Board honors and pays tribute to another special group of licensees — CPAs who have been licensed in Texas for 50 years! In June 1998, the Board started honoring individuals who have been licensed for 50 years and it has become one of the highlights of the ceremony. For the past 44 swearing-in ceremonies, the Board has asked those Texas CPAs who have maintained their licenses for 50 years to join the event and be recognized. These CPAs have license numbers that range from 013850 to 015203, compared to our newest CPAs at now higher than 128,900!

Being licensed for 50 years is quite a distinction and a career milestone. The 50-year honorees are dedicated to the profession and are an inspiration to all of the new CPAs. The TSBPA is grateful for the legacy they have created and the roads they have paved with honor and integrity. Attending the ceremony is a great opportunity for honorees to reconnect with former coworkers and friends. The 50-year licensees also have a great deal of knowledge and experience to share with their new colleagues, and they serve as role models and mentors. New licensees are encouraged to network and mix and mingle with their older associates after the ceremony.

“Everyone was so friendly and helpful,” wrote 50-year honoree, Jacque Gilliam, in a thank you email to the Board. “Also several of the new CPAs came over to speak to me and congratulate me. Of course I congratulated them as well.

Thank you so much. I know it takes a lot of time to coordinate and produce this program. I am very appreciative,” Gilliam wrote.

Molly May, CPA, who was recognized as a top-scoring candidate at a TSBPA ceremony also took a moment to share her gratitude. “It was an honor to be recognized as an outstanding candidate and receive my CPA certificate at the Texas State Board of Public Accountancy swearing-in ceremony this weekend,” she wrote. “I was also inspired by speaking with some of the 50-year licensees recognized at the ceremony. It was incredible to hear about their dedication to the profession and the longevity of their careers. I appreciate the work of the folks at the TSBPA and the TXCPA who put on the event and gave me and my fellow newly-licensed CPAs a warm welcome to the profession,” wrote May.

The Board conducted its very first swearing-in ceremony in November 1981. On that occasion State Senator O. H. “Ike” Harris of Dallas, co-author of the 1979 Public Accountancy Act (the *Act*), delivered the keynote address. He shared the podium with past TSBPA Chairman Don M. Lyda, TSBPA Chair-

man Oscar E. Reeder, and Charles T. Zlatkovich, President of the Texas Society of CPAs. Previously, new CPAs received their certificates from a Board member at local Texas Society chapter meetings. In order to administer the statutory oath featured in Section 12 of the *Act*, the Board decided to hold a formal swearing-in ceremony in Austin where all newly-certified accountants could be sworn in and honored and recognized for their achievements. The Oath of Office is the final step in becoming a Texas CPA and is required by the *Act*, which is the law that authorizes people to become a CPA and governs their practice after becoming licensed. This legal oath commits Texas CPAs to abide by the *Act* and the *Rules of Professional Conduct*. During ceremonies, the Board imparts guidance that the first and most important responsibility of a CPA is to protect the public and to adhere to the highest ethical standards of the profession.

The TSBPA truly appreciates being able to host this memorable event to honor and pay tribute to the newest Texas CPAs and Texas CPAs who have maintained their licenses for 50 years. This recognition, and the achievement it represents, is a source of great satisfaction, for the newly-minted CPAs, the 50-year honorees, and to their families, friends, and colleagues. If you ever have the opportunity to attend the ceremony, whether it’s to cheer on a family member, colleague, student, or to recognize your 50-year career milestone, we strongly encourage you to attend! 🎉

# Swearing-In Ceremony

On December 13, 2025, the Texas State Board of Public Accountancy (TSBPA) held a swearing-in ceremony to honor and pay tribute to the newest Texas CPAs. There were 791 individuals eligible to receive their certificates and take the Oath of Office at the biannual TSBPA swearing-in ceremony. Congratulations and welcome to the profession!



Several outstanding candidates who passed all parts of the CPA Exam at the initial sitting within 12 months and had the 10 highest cumulative scores were recognized at the TSBPA swearing-in ceremony. Ryan Durbin gave the top-scoring candidate speech. From L-R: Jonathan Keyes, Rachel Fossen, Zachary Cox, Rachel Norris, Stephanie Gaytan Guei, Ryan Durbin, Preston Belt, Andrew Mai, Braden West, and Maryna Johnson. The TSBPA congratulates all of the outstanding candidates for their achievements.

TSBPA Board members and Executive Director William "Bill" Treacy welcomed new CPAs to the profession and presented their certificates at the swearing-in ceremony on December 13. Thank you for honoring and paying tribute to the newest Texas CPAs. From L-R: Kenneth Omoruyi, Thomas Neuhoff, William Treacy, Susan Warren, and Renee Foshee.



A very special thanks to the TXCPA Austin members who assisted as ushers at the swearing-in ceremony. TXCPA Austin President Jeremy Myers also volunteered. From L-R: Tony Ross, Jeremy Myers (Chapter President), Lara Akinboye, Aarika Anderson, Emily Lewis, Nancy Foss, and Larry Stephens.

# Fifty-Year Licensees

Certified public accountants who have been licensed in Texas for 50 years and could join us were honored and recognized at the biannual Texas State Board of Public Accountancy (TSBPA) swearing-in ceremony on December 13. The TSBPA appreciates their dedication to the profession.



## **Fifty-Year Licensees in Attendance:**

Darold Adami

Jay Anthis

Nancy Breland

Donald Campbell

Rick Delano

Gerard Kolodejczak

John Lacoce

Alan Levi

Stan Lewandowski

Marjorie Marinovic

William "Bill" Maxey

Mark Panzer

Christopher Parma

Billy Pitcher

John Planchard

Thomas Popplewell

John Shepherd

Tommy Streatly

Woody Thompson

Jerry Williams

# A Quick Guide to Retired Status

Last year, 1,202 Texas certified public accountants retired for the first time. It is important to note that if you are retired or are claiming a disability status you are not required to complete continuing professional education (CPE), nor do you need to complete any additional forms making such a request. Simply make the retired/disabled selection when you renew your license and pay the \$15 fee. It is a minimal financial charge to keep your license current and in good standing. When you take retired status, you still have a license and may use the CPA designation accompanied with the word “retired.” For instance: Jonathan Smith, Retired CPA.

The Texas State Board of Public Accountancy (TSBPA) is often asked by licensees “When can I take retired status?” And “What accounting services may I provide after I retire?” Under Board *Rule 515.8*, a licensee who is at least 60 years old and has affirmed that the licensee has no association with accounting may be granted retired status at the time of license renewal. The following services would be considered to have an association with accounting:

- Providing bookkeeping services;
- Providing management or financial advisory, or consulting services;
- Preparing tax returns;
- Providing advice in tax matters;
- Providing forensic accounting services;
- Providing internal auditing services; and
- Providing litigation support services.



If the licensee in retired status provides the accounting services listed above for compensation, they may jeopardize their retired status. The licensee in retired status may perform the services listed above as long as they are uncompensated and the licensee maintains their professional competency.

A licensee in retired status may also provide volunteer services, such as:

- Serving on a Board of Directors;
- Serving on a Board of Trustees;
- Participating in a government-sponsored business mentoring program, such as the Internal Revenue Service's Volunteer Income Tax Assistance program, or the Small Business Administration's SCORE program; or
- Participating in an advisory role for a similar charitable, civic, or other non-profit organization.

## License Reinstatement

If your license has lapsed, the *Public Accountancy Act* prohibits the use of the CPA designation. The public can look up your license standing on the Board's website. If you decide to reenter into the workforce, please do the following:

- Notify the Board and request a current license renewal notice;
- Pay the license fees, including back fees and late fees for the period since your last payment;
- Meet the CPE requirements for the period since you were granted the retired status, or let your license lapse, as required by §523.112 of the Board *Rules* (relating to Required CPE Participation).

If you have any questions you can contact the Licensing Division: (512) 305-7853, [Licensing@tsbpa.texas.gov](mailto:Licensing@tsbpa.texas.gov), or the Enforcement Division: (512) 305-7866, [Enforcement@tsbpa.texas.gov](mailto:Enforcement@tsbpa.texas.gov).

# Enforcement Actions

**Ratified at the January 22, 2026 Board Meeting**

## **AGREED CONSENT ORDERS**

### **BEHAVIORAL ENFORCEMENT COMMITTEE**

#### **1. Investigation Nos.: 25-05-05L & 25-05-06L**

**Respondents: Roy Glenn Spinks Whitaker, Spinks & Koslovsky, LLP**

**Hometown: Waco, TX**

**Certificate No.: 079493**

**Firm License No.: P05339**

**Rule Violations: 501.74(b), 501.90(2), 501.90(13)**

**Act Violations: 901.502(2), 901.502(6), 901.502(11)**

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded and required to complete eight hours of continuing professional education in the area of practice management and must pay an administrative penalty of \$5,000 and administrative costs of \$1,296.49 within 30 days of the date of the Board Order.

Respondents filed an unauthorized Power of Attorney, lacked due diligence in monitoring and confirming tax return filings and failed to advise a client of a tax lien notice in a timely manner.

**The Rules of Professional Conduct authorizes the Board to publish the name of any licensee or certificate holder who is the subject of a disciplinary or administrative action, after a final board order has been issued.**

#### **2. Investigation Nos.: 25-05-01L & 25-05-02L**

**Respondents: Danny Ray Thompson & Danny R. Thompson, CPA**

**Hometown: Katy, TX**

**Certificate No.: 032757**

**Firm License No.: R01469**

**Rule Violation: 501.74(b)**

**Act Violation: 901.502(6)**

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and required to complete eight hours of continuing professional education in the area of compilations and agreed upon procedures. In addition, Respondents must pay \$1,248.12 in administrative costs within 30 days of the date of the Board Order.

Respondents took on an engagement they were not competent to complete.

### **TECHNICAL STANDARDS REVIEW COMMITTEE**

#### **1. Investigation No.: 25-07-04L**

**Respondent: PWR CPA LLP**

**Hometown: Houston, TX**

**Firm License No.: P05877**

**Rule Violations: 501.60, 501.74, 501.90(7)**

**Act Violations: 901.502(6), 901.502(9)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, placed on limited scope requiring pre-issuance review of audits, compilations, and reviews, and assessed an administrative penalty of \$60,000 and administrative costs of \$938.21 to be paid within 30 days of the date of the Board Order.

Respondent was sanctioned by the Public Company Accounting Oversight Board (PCAOB) for failing to meet PCAOB rules and standards in connection with its audit of the financial statements of a Texas-based issuer when it did not perform certain risk assessment procedures and failed to appropriately evaluate whether

certain matters were critical audit matters during the audit. The PCAOB also found that the Respondent repeatedly failed to comply with PCAOB reporting requirements. Specifically, the Respondent failed to timely file nine PCAOB Form APs for five issuers, as required by PCAOB Rule 3211, and a PCAOB Form 3 to identify that it had added a partner for one issuer whom the U.S. Securities and Exchange Commission had denied the privilege of appearing or practicing before the Commission as an accountant, as required by PCAOB Rule 2203. Respondent was censured, assessed a civil money penalty of \$60,000, and required to take remedial actions if it reapplied for registration with the PCAOB.

#### **2. Investigation No.: 25-07-01L**

**Respondent: Christopher Blaze Gries**

**Hometown: Cypress, TX**

**Certificate No.: 099181**

**Rule Violations: 501.60, 501.74, 501.90(7)**

**Act Violations: 901.502(6), 901.502(9)**

Respondent entered into an ACO with the Board whereby Respondent was reprimanded, placed on limited scope requiring pre-issuance review of audits, compilations and reviews and assessed an administrative penalty of \$36,000 to be paid on a monthly basis in the amount of \$1,000 per month beginning 30 days after the date of the Board Order.

Respondent was sanctioned by the Public Company Accounting Oversight Board (PCAOB) for failing to meet PCAOB rules and standards in connection with its audit of the financial statements of a Texas-based issuer when Respondent failed to perform procedures to evaluate the basis of accounting for an issuer, failed to obtain sufficient appropriate audit evidence with respect to the issuer's issuance of stock as compensation, and failed to timely file the Form APs due in 2022 for 10 audit reports associated with eight issuer audit clients. Respondent was censured, barred from being associated with an accounting firm registered with the PCAOB for a period of one year and assessed a civil money penalty of \$65,000.

# CPE Actions

The respondents listed below were not in compliance with the Board's continuing professional education (CPE) requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of the Act. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in non-compliance with the Board's CPE requirements. The respondents were found to be in violation of Board Rules 523.111 (Required CPE Reporting) and 501.94 (Mandatory Continuing Professional Education), as well as Section 901.411 (CPE) of the Act.

Respondent	Location	Board Date
Valerie Nicole Aguilar	Fulshear, TX	1/22/2026
Evelyn Anderson	Harriman, TN	1/22/2026
Monday Onororak Pene Egaruoja Anigboro	Houston, TX	11/6/2025
Kim Marie Anthony	Dallas, TX	11/6/2025
Melissa Ann Aurbach	Dallas, TX	1/22/2026
Deborah Ann Bastian	Hurst, TX	1/22/2026
Caroline Denise Becker	Cypress, TX	11/6/2025
Sakinah Omotola Bello	Sugar Land, TX	1/22/2026
Harrison Albert Blase	Missouri City, TX	1/22/2026
Sterling Claude Bocage III	Houston, TX	11/6/2025
Peggy Sue Borgfeld	Lexington, TX	1/22/2026
Laura Brooke Brown	Kingwood, TX	1/22/2026
Morris Clifford Carrington	Beaumont, TX	1/22/2026
Rodney Allen Chamness II	Waco, TX	1/22/2026
Regina Deann Choyce	Prosper, TX	11/6/2025
Scott Taylor Daniels	Katy, TX	1/22/2026
Shelly Davis Dennison	Dripping Springs, TX	1/22/2026
Manan Desai	Richmond, TX	1/22/2026
Julietta Dewberry	Houston, TX	1/22/2026
Miguel Angel Dominguez	Katy, TX	11/6/2025
David Lee Drileck	Helotes, TX	1/22/2026
Dorothy McCraw Edwards	Dallas, TX	11/6/2025
Leslie Ferguson	Houston, TX	1/22/2026
Lynn Joseph Frank	Fort Worth, TX	11/6/2025
Craig Elliott Gifford	Oneida, TN	11/6/2025
Nathanael David Gobin	Richards, TX	11/6/2025
Mary Katherine Guvernator	Richardson, TX	1/22/2026
James Hamilton Jr.	Rosharon, TX	1/22/2026
Derek Thomas Hatfield	Needville, TX	1/22/2026
Chance Michael Heath	Houston, TX	1/22/2026
Amanda Brooke Hickey Stepp	Mahomet, IL	1/22/2026
Melanie Rene Hill	Hempstead, TX	1/22/2026
Matthew Heath Hindman	Austin, TX	1/22/2026
Thomas Armstrong Hixon	Houston, TX	11/6/2025
Brad Alan Hopper	Houston, TX	11/6/2025
In Seo Hwang	Farmers Branch, TX	1/22/2026
Saad Jawad	Sugarland, TX	11/6/2025
Mindy Perkins Joseph	Austin, TX	11/6/2025
Noor Kaissi	Missouri City, TX	11/6/2025
Stacey Ptomey Keene	Richmond, TX	11/6/2025
Mark Cargill Keener	Houston, TX	1/22/2026
Marc Darren Kennedy	Voorhees, NJ	11/6/2025
David Keith Kimbrough	Friendswood, TX	1/22/2026
Konnor Jeremy Kinnear	Austin, TX	11/6/2025
Carol Koonce	Austin, TX	1/22/2026
John Paul Kramer	Houston, TX	11/6/2025
Lizabeth Aileen Lemley	Montrose, CO	1/22/2026
Gary Robert Loth	Houston, TX	1/22/2026

Respondent	Location	Board Date
Jennifer Lynn Lowrance	North Richland Hills, TX	11/6/2025
Steven John Manion	Lockhart, TX	1/22/2026
Lauren Alayne Manues	Liberty Hill, TX	11/6/2025
Benjamin Wesley Martin	Keller, TX	11/6/2025
Audrey McDermott	Wylie, TX	11/6/2025
Patti Epstein McKee	Houston, TX	1/22/2026
Vanessa McKeown	Houston, TX	1/22/2026
Maren Amanda Miller	Austin, TX	11/6/2025
Mary Teresa Molinari	San Antonio, TX	11/6/2025
Edward Montana	Katy, TX	1/22/2026
Matthew Wayne Niebuhr	Dallas, TX	11/6/2025
Ozoemena Tracy Nnamadim	Houston, TX	11/6/2025
Scott Forrester Orr	Houston, TX	11/6/2025
Crissy Clarice Pampell	Pearland, TX	1/22/2026
Erin Elizabeth Perry	Houston, TX	11/6/2025
Ann Marie Picha	Irving, TX	1/22/2026
Jennifer Denise Pippin	Houston, TX	11/6/2025
Gregory Brian Porter	Garland, TX	11/6/2025
Renell Joy Araniador Provido	The Woodlands, TX	1/22/2026
Stephen Ryan Quidley	Bixby, OK	11/6/2025
Bryan Leonel Ramirez	Fort Worth, TX	1/22/2026
Dolores Carmen Rangel	Edinburg, TX	11/6/2025
Susan Renee Raymond	Fort Worth, TX	1/22/2026
Elton M. Reneau	New Braunfels, TX	1/22/2026
Jessie Rodriguez III	Port Lavaca, TX	11/6/2025
John William Rood	Kingwood, TX	1/22/2026
Rance Christopher Rutherford	Houston, TX	11/6/2025
Jennifer M. Seaton	Midlothian, TX	1/22/2026
Stephen Thomas Sellers	Houston, TX	11/6/2025
Treva Donette Snodgrass	Princeton, TX	11/6/2025
Joseph Alan Sommo	Austin, TX	1/22/2026
Tooba Subhan	Frisco, TX	11/6/2025
Ziad Ubaidullah Syed	Ashburn, VA	1/22/2026
Borivoje Tasic	Dallas, TX	1/22/2026
Deanna Lynn Taylor	Beaumont, TX	11/6/2025
Michael Paul Timphony	Houston, TX	11/6/2025
Elizabeth M. Tomancak	Lewisville, TX	1/22/2026
Jessica Lynn Vogt	Richardson, TX	1/22/2026
Steven Jay Vontur	Manvel, TX	1/22/2026
Clayton Lee Waller	Dallas, TX	11/6/2025
Benjamin David Wibbenmeyer	League City, TX	11/6/2025
Judith Marie Schmaltz Wingo	La Porte, TX	1/22/2026
Trena Lynette Wiseman	San Antonio, TX	1/22/2026
Shelly L. Woods	Abilene, TX	11/6/2025
Hyunjeong Youn	Flower Mound, TX	11/6/2025
Holly Davis Zimmerman	Cypress, TX	1/22/2026

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# Three-Year Delinquent Actions

The respondents listed below violated *Section 901.502(4)* of the Act when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and late fees and by otherwise coming into compliance with the Act.

Respondent	Location	Board Date	Respondent	Location	Board Date
Otis Edward Adams	Midland, TX	11/6/2025	Charles Martin Cliff	Johns Creek, GA	11/6/2025
Arnold Rickie Adamson	Houston, TX	1/22/2026	Victoria Lynn Coakley	Houston, TX	1/22/2026
Eric Wayne Allen	Dallas, TX	1/22/2026	Nicholas Fallon Coates	Austin, TX	1/22/2026
James Robert Allen	Dumas, TX	1/22/2026	Rollyn Curtis Coats	Richardson, TX	1/22/2026
Mohamad I F Altabari	Houston, TX	11/6/2025	William Jackson Cole	Manvel, TX	11/6/2025
Thomas Carroll Ames Jr.	Houston, TX	11/6/2025	Dean Charles Corbett	Houston, TX	1/22/2026
David Hugo Anderson	Lake Oswego, OR	1/22/2026	Cynthia Louise Cox	Redmond, OR	11/6/2025
Susan Moore Anderson	Fort Worth, TX	1/22/2026	James Kenneth Cox	Burleson, TX	11/6/2025
Susan Lynne Arbuckle	Houston, TX	1/22/2026	Michael Conrad Croix	The Woodlands, TX	1/22/2026
Song-Ae Sunny Armstrong	Katy, TX	1/22/2026	Jeffrey Edward Curl	Westminster, MA	11/6/2025
Joseph Wilbur Arrington Jr.	Houston, TX	11/6/2025	Kitty Sue Damron	Artesia, NM	1/22/2026
Alexi Askurava	Keene, TX	1/22/2026	William John Davies	Channelview, TX	11/6/2025
Claire Maclay Auffenberg	Dallas, TX	11/6/2025	Joseph Edward Day Jr.	Houston, TX	1/22/2026
Kermit Raymond Baese	New Braunfels, TX	11/6/2025	James Richard Demuth	New Philadelphia, OH	11/6/2025
Suzanne Alderson Baker	Lubbock, TX	11/6/2025	Ran Deng	San Jose, CA	11/6/2025
Buddy Bert Baldrige	Snyder, TX	11/6/2025	Ashley Elizabeth Devault	Houston, TX	1/22/2026
Andrew Joseph Baldwin	San Antonio, TX	1/22/2026	Robert Chandra Dhanda	Spicewood, TX	1/22/2026
William Charles Baldwin	Conroe, TX	11/6/2025	Brita Cajsas Dilena	Wimberley, TX	11/6/2025
Rutchelle Rama Ballestil	McKinney, TX	1/22/2026	Kun Ding	Dallas, TX	1/22/2026
Kevin Ann McFerrin Baumann	San Antonio, TX	1/22/2026	Erica Leigh Dinner	Cary, NC	1/22/2026
Kristin Kelly Beardslee	Grosse Pointe, MI	11/6/2025	James A. Dougherty	Austin, TX	1/22/2026
Janet M. Beck	Coon Rapids, MN	11/6/2025	Jake Patrick Douglass	Midland, TX	1/22/2026
Alan Duchesne Bell	Dallas, TX	11/6/2025	Joel Douglas Dumas	Naples, FL	1/22/2026
Patrick Kelly Bernardy	Dallas, TX	11/6/2025	Maria Arcilia Duran	Mission, TX	1/22/2026
Andrew Lee Bethune	Austin, TX	1/22/2026	David Owen Dykes	Kenner, LA	1/22/2026
Chase Michael Beyrand	Tomball, TX	11/6/2025	Brenda Beaver Eason	The Woodlands, TX	11/6/2025
Suzanne Marie Bienvenue	Biloxi, MS	11/6/2025	Richard Earl Edwards	Dallas, TX	1/22/2026
Lisa Doucet Blackmon	Round Rock, TX	1/22/2026	Robert William Edwards III	Richardson, TX	11/6/2025
Carolyn Ann Blosser	Spring, TX	11/6/2025	Randy Glen Eickenhorst	Round Rock, TX	1/22/2026
Ellen S. Blumenthal	Boerne, TX	1/22/2026	Pakinam Hashem Elhossamy	Oakland, CA	1/22/2026
Bradford Carr Bonsack	Dallas, TX	11/6/2025	Samuel Benjamin Evans Jr.	Tool, TX	1/22/2026
James Alexander Brown	Houston, TX	1/22/2026	Terry Dean Evans	Midland, TX	11/6/2025
Bryan Paul Brownlee	Ft. Worth, TX	1/22/2026	Margaret Catherine Fagan	Cabin John, MD	11/6/2025
Owen Eliot Brumback	Westminster, CO	1/22/2026	Leta Elizabeth Traylor Fawcett	Texarkana, TX	1/22/2026
Ruthi Irene Bryant	Kyle, TX	11/6/2025	Charles Curtis Felkner	Arlington, TX	11/6/2025
James Francis Burton	Mobile, AL	11/6/2025	Diana Marie Flores	San Antonio, TX	1/22/2026
Mariana Candelario Burgoa	Silver Spring, MD	11/6/2025	Catherine Mary Ford	Amarillo, TX	1/22/2026
Gerald John Capezzuti	Cedar Park, TX	11/6/2025	Sanford Seth Friedrich	Houston, TX	1/22/2026
Fred Allen Carrico	Colorado Springs, CO	11/6/2025	Lorraine Man Huen Fung	Kowloon, HKG	11/6/2025
Kimberly Kay Carroll	League City, TX	1/22/2026	Babila Galega-Sabum	Katy, TX	11/6/2025
David Eugene Cashen	Hammond, LA	11/6/2025	Trevin Michael Gallaway	Pflugerville, TX	11/6/2025
Jerrella Cate	Tulia, TX	11/6/2025	William Todd Garrett	Frisco, TX	1/22/2026
Millicent V. Y. Chancellor	Houston, TX	1/22/2026	Peggy A. Getman	Lake Worth, TX	11/6/2025
Michael Wayne Chaney	Grapevine, TX	11/6/2025	M. Bader Ghashim	Houston, TX	1/22/2026
David William-Carter Chavez	Houston, TX	1/22/2026	Heather Hartley Gillespie	Bluffton, SC	1/22/2026
Craig Clinton Chesser	Seattle, WA	1/22/2026	Nicholas Barnet Gilliam	Dallas, TX	1/22/2026
Joseph Keith Chisholm	West Monroe, LA	1/22/2026	Joel Goldstein	Houston, TX	1/22/2026
Matthew John Claeys	San Antonio, TX	1/22/2026	Angel Mario Gonzalez	Lakewood, CO	11/6/2025
Thomas Charles Clausen	Leander, TX	1/22/2026	Amy Saikin Goodman	Houston, TX	1/22/2026
			Bryan Lee Goolsby	Dallas, TX	1/22/2026
			Maria Teresa Granier	Baton Rouge, LA	1/22/2026
			Charlotte Anne Gray	Dallas, TX	11/6/2025
			William Arthur Gray	Houston, TX	1/22/2026
			Lori Ann Green	Kilgore, TX	1/22/2026
			Nancy Dagen Green	Royse City, TX	1/22/2026
			Taylor Andrew Gregg	Fort Worth, TX	1/22/2026
			Ana Gross	Alpharetta, GA	1/22/2026
			Harry Richard Haikin	Houston, TX	1/22/2026
			Housam E. Halawa	Riyadh, SAU	11/6/2025

<b>Respondent</b>	<b>Location</b>	<b>Board Date</b>	<b>Respondent</b>	<b>Location</b>	<b>Board Date</b>
Michael Lynn Hale	Midlothian, TX	11/6/2025	Ruth Minerva Silva Lomeli	Castle Hills, TX	1/22/2026
James Alan Hancock	Firestone, CO	1/22/2026	Gary Evan Loper	Hurst, TX	1/22/2026
Lanna Kay Hardgrave	Carrollton, TX	1/22/2026	Timothy Wilson Loposer	Dallas, TX	11/6/2025
David Kim Harnden	Cleburne, TX	11/6/2025	Frank Lawrence Lorant	Lake Buena Vista, FL	11/6/2025
Michael Patrick Harty	Corpus Christi, TX	1/22/2026	Cary Cleveland Lucas	Cumming, GA	11/6/2025
Richard Cleveland Harvey	Richardson, TX	1/22/2026	Ronnie M. Ludwig	Anthony, NM	1/22/2026
Christopher Matthew Hebard	Dallas, TX	11/6/2025	Jonathan Douglas Lueders	Dallas, TX	1/22/2026
Shannon Marie Heiling	Carlsbad, CA	1/22/2026	Irene Moria Lueling-Duffy	Winterthur, CHE	1/22/2026
Chelsea Noel Henderson	Celina, TX	1/22/2026	Alisa Ann Lukasek	Houston, TX	1/22/2026
Michael Paul Hernadi	The Woodlands, TX	11/6/2025	Mack Thomas Lytle	Houston, TX	11/6/2025
Hoang Anh Ho	Dallas, TX	1/22/2026	Carol Elizabeth Boyd Marble	Katy, TX	1/22/2026
Cynthia Sue Holcomb	Houston, TX	11/6/2025	Elizabeth Martin	Houston, TX	1/22/2026
Deborah P. Hollingshead	Magnolia, TX	1/22/2026	Maria Victoria Martin	Nashville, TN	1/22/2026
Terence David Horton	Austin, TX	1/22/2026	Charles Robert Massie	Amarillo, TX	1/22/2026
Lewis Leroy Hournbuckle	Cloudcroft, NM	11/6/2025	Matthew Aaron Mathisen	Irving, TX	1/22/2026
Robert Kimball Hoyt	Austin, TX	1/22/2026	Theresa Lynn May	Plattsburg, MO	11/6/2025
Sally Ying-Hwi Hsieh	Houston, TX	11/6/2025	Robert James McAdoo	Nokomis, FL	11/6/2025
Dickie Roy Hudgens	Lubbock, TX	1/22/2026	Ronnie Clyde McClure	Lewisville, TX	11/6/2025
Cameron Brent Huggins	Dallas, TX	11/6/2025	Jeremy Ryan McCraw	Paris, FRA	1/22/2026
Babak Huseynly	Katy, TX	11/6/2025	Edward McDermott	Arlington, TX	11/6/2025
Vincent Joseph Imbornone Jr.	Bay St. Louis, MS	11/6/2025	Shelley Renee McDonald	Round Rock, TX	1/22/2026
Stephanie M. Imhoff	Granville, OH	1/22/2026	Martin Joseph McGowan	Los Angeles, CA	1/22/2026
William Robert Irwin	Spring, TX	11/6/2025	Michael Eugene McGraw	Fort Worth, TX	11/6/2025
Tonya Lynn Iverson	Midland, TX	11/6/2025	Rock Lance McHenry	Phoenix, AZ	11/6/2025
Bailey Rabalais Jack	Georgetown, TX	11/6/2025	Richard William McKee	Georgetown, TX	11/6/2025
Daryl Wayne Jackson	Vonore, TN	11/6/2025	Sandra Ann Parma McLemore	Frisco, TX	1/22/2026
Krystal Jackson	Fort Worth, TX	1/22/2026	Thomas Otis McLeod Jr.	Dallas, TX	1/22/2026
John Andrew James	Houston, TX	11/6/2025	Francis J. McNichol Jr.	Charlotte, NC	11/6/2025
Larry Dean Jaynes	Desoto, TX	11/6/2025	Wayne Russell Melton	Gaithersburg, MD	11/6/2025
Christopher Todd Johnson	Chatswood, AUS	11/6/2025	Robert Mendoza	Garland, TX	1/22/2026
Frank Herbert Johnson	Gladewater, TX	11/6/2025	Samuel Charles Mettauer	Richardson, TX	11/6/2025
Luiz Francisco Pereira Johnson	Bella Vista, AR	11/6/2025	Amy Leigh Michie	Arlington, TX	11/6/2025
Michael John Johnson	Woodcliff Lake, NJ	1/22/2026	Aleshia Lashawn Miller	Plano, TX	1/22/2026
Mary Jo Johnson-Austin	League City, TX	1/22/2026	James Lloyd Miller	Irving, TX	11/6/2025
Jerry B. Johnston	Cedar Creek, TX	11/6/2025	Leanne Louise Miller	North Richland Hills, TX	11/6/2025
Gary Wayne Johnstone	Canyon Lake, TX	1/22/2026	Michael James Miller	The Woodlands, TX	1/22/2026
Patti Ann Jones	Arlington, TX	1/22/2026	Geron O'Neil Morgan	Oklahoma City, OK	1/22/2026
Yin Ju	Cedar Park, TX	11/6/2025	Dylan Ross Mowrey	Houston, TX	1/22/2026
Jacqueline May Keifer	Austin, TX	11/6/2025	Darrell James Mueller	Plano, TX	1/22/2026
Cherri P. Kerr	Amarillo, TX	1/22/2026	Dolores Lucille Pyzick Nelson	Fort Worth, TX	11/6/2025
Dong Kyu Kim	Los Angeles, CA	11/6/2025	John L. Nethery	Fort Worth, TX	1/22/2026
James Min Kim	Plano, TX	1/22/2026	Dominic Kin-Man Ng	Pasadena, CA	1/22/2026
Daniel Thaddeus Klebek	Cypress, TX	11/6/2025	Andrew Thomas Niehaus	Dallas, TX	11/6/2025
Angela Reneau Klein	Dallas, TX	1/22/2026	David William Nixon	San Antonio, TX	1/22/2026
Robert Adam Klein Jr.	Richmond, TX	11/6/2025	Nancy Arlene Novak	Sugar Land, TX	11/6/2025
Dillon James Kruger	Westlake Village, CA	11/6/2025	Gavin Daniel O'Brien	Houston, TX	11/6/2025
Duane Stanley Kuncaitis	Macon, GA	11/6/2025	Martin Donald O'Neill	Rushville, NY	11/6/2025
Lamar William Labay	Lewisville, TX	11/6/2025	Leonard Wayne Oberhoff	Round Rock, TX	1/22/2026
Charles Lindas Lamme	Houston, TX	1/22/2026	Ali Nabil Omeis	Round Rock, TX	1/22/2026
Tamara Sue Lamont	Cumming, GA	1/22/2026	Thomas William Osteen	El Paso, TX	1/22/2026
Ian George Langsner	Fairfield, TX	1/22/2026	Cynthia Page	Sabinal, TX	11/6/2025
Mary Beth Lavercombe	Dallas, TX	11/6/2025	Gerald Alexander Pape	Montgomery, TX	11/6/2025
Duyen My Le	Austin, TX	11/6/2025	Beverly Womble Parker	Houston, TX	11/6/2025
Johanna Lane Lee	Nashport, OH	11/6/2025	Bruce Bennette Parker	Ontario, CA	11/6/2025
Rebecca K. Lennon	Tulsa, OK	11/6/2025	Dorothy Diane Burkett Patrick	Mount Vernon, TX	11/6/2025
Wenyng Li	Parker, TX	1/22/2026	George Albert Peinado	Plano, TX	1/22/2026
Joan Ling Wang Lin	Richardson, TX	1/22/2026	Nathan Russell Penland	Houston, TX	11/6/2025
Min-Shih Lin	Taipei, TWN	1/22/2026	Laura Nezworski Penn	Fort Worth, TX	1/22/2026
			Billy Bryant Perry	Austin, TX	11/6/2025

Gregory Peterson	Moorpark, CA	1/22/2026	Kenneth Riker Stewart	Seminole, OK	1/22/2026
Jeffrey Scott Peyton	Spring, TX	11/6/2025	Julie Angela Strange	Arlington, TX	11/6/2025
John Andrew Pfeiffer	San Diego, CA	11/6/2025	Jichun Sun	Glennallen, AK	1/22/2026
Emma Gretchen Pollari	Chicago, IL	11/6/2025	Donald Allen Svadlenak	Holland, TX	11/6/2025
Stephen Troy Powers	Houston, TX	1/22/2026	Samir Rehan Quazi Syed	Houston, TX	1/22/2026
Kendall Emily Pressner	Rockaway, NJ	1/22/2026	Fransisco Jovini Tamayo	Houston, TX	1/22/2026
Lydia Alana Radnik	Dallas, TX	1/22/2026	Brooks David Teeter	Waxahachie, TX	11/6/2025
Meenakshi Rajesh Ramachandran	San Francisco, CA	1/22/2026	Susan Thibodeaux	New Braunfels, TX	11/6/2025
James Justin Read	Steamboat Springs, CO	1/22/2026	Angela Rae Tinsley	Frisco, TX	11/6/2025
Gale Patricia Richnow	New Caney, TX	11/6/2025	David Arthur Tolson	Benbrook, TX	11/6/2025
Bennett Robert Riefstahl	Denver, CO	11/6/2025	Sarah Mitchell Toups	Colorado Springs, CO	1/22/2026
Peggy Ann Barad Rine	Lawton, OK	1/22/2026	Betty Higgins Townsend	Wimberley, TX	11/6/2025
James David Roach	Roswell, GA	11/6/2025	Mark Damian Turner	Coppell, TX	11/6/2025
Mary Ann Roberts	Fort Worth, TX	11/6/2025	Tabatha Nicole Urech	Houston, TX	11/6/2025
Charles William Robinson	Houston, TX	11/6/2025	Jorge Enrique Uzcategui Mercado	Seacliff, AUS	1/22/2026
Taylor Lane Robinson	Dallas, TX	1/22/2026	Christy Valero	Gahanna, OH	1/22/2026
Steven Lawrence Roepke	Leawood, KS	11/6/2025	Carla Eve Bendy Walker	Bookham, UK	1/22/2026
Ann Lorraine Rollins	Aubrey, TX	1/22/2026	Lee James Walker	Harpstown, ME	1/22/2026
Kevin John Rollwage	Charlotte, NC	11/6/2025	Chi-Chang Wang	Everett, WA	11/6/2025
Debra Lynn Roscetti	Niagara Falls, NY	1/22/2026	Haihong Wang	Chandler, AZ	11/6/2025
Kelli Lynn Ross	Starkville, MS	11/6/2025	Susan Elizabeth Perdue Wellborn	Porter, TX	11/6/2025
Glenn Wilfred Rust	Cedar Park, TX	1/22/2026	Yuqi Wen	San Jose, CA	1/22/2026
Kenneth Alan Rust	Midland, TX	11/6/2025	Charles Pratt Williams	Nederland, TX	1/22/2026
Louis Dale Saladino	Corpus Christi, TX	1/22/2026	Wayne Leslie Williams Jr.	Dallas, TX	11/6/2025
Jaeed Salam	San Francisco, CA	11/6/2025	Sharon Stotts Williamson	Lubbock, TX	1/22/2026
Linda Kay Mcleroy Samford	Bullard, TX	11/6/2025	Kristen E. Winkler	Potsdam, DEU	11/6/2025
Joice Maria Samuel	Lansdale, PA	1/22/2026	Randolph Kirby Winters Jr.	Deerfield Beach, FL	11/6/2025
James Michael Saunders	Cypress, TX	1/22/2026	Cleabert Allen Wisenbaker	Pittsburg, TX	1/22/2026
Thomas Nathaniel Sawyer	San Antonio, TX	11/6/2025	Jennifer Wright	Wedmore, UK	1/22/2026
Walter Glenn Schiller	Allen, TX	1/22/2026	Mark Hilton Wright	Mt. Pleasant, TX	11/6/2025
Elie Robyn Schneider	Larchmont, NY	1/22/2026	Shan-Shan Xie	Greensboro, NC	1/22/2026
Libby Louise Schroeder	Leonard, TX	11/6/2025	Chih-Ping Yang	Dallas, TX	11/6/2025
Eugene Joseph Schwarz	Yukon, OK	1/22/2026	Dorothy Jo Pike Young	Kerens, TX	11/6/2025
Nathan Thomas Seaworth	Austin, TX	11/6/2025	Thomas Allen Young	Frisco, TX	11/6/2025
Shirley P. Seiler	Lago Vista, TX	1/22/2026	Brian Michael Yule	San Marcos, CA	1/22/2026
David Jerome Self	Dallas, TX	11/6/2025	Suzanne G. Zeitler	Moline, IL	11/6/2025
Reid Manson Shanks	Holly Lake Ranch, TX	11/6/2025	Luxi Zhang	Houston, TX	1/22/2026
Richard Andrew Shappard	Houston, TX	1/22/2026	Kenneth Lee Zoller	Midland, TX	1/22/2026
Paul Dale Sheetz	San Antonio, TX	1/22/2026			
Iftikhar Ahmed Sheikh	Sugarland, TX	1/22/2026			
Cong Shu	Houston, TX	11/6/2025			
Kay Marie Sifferman	Houston, TX	1/22/2026			
Rhonda Kay Simon	Katy, TX	1/22/2026			
Susan Anne Simpson	Houston, TX	11/6/2025			
Gerald Anthony Slaughter	Corpus Christi, TX	1/22/2026			
Cynthia Ottmers Smith	Flower Mound, TX	1/22/2026			
Sidney Kennard Smith	Boise, ID	1/22/2026			
Douglas Allen Smock	San Antonio, TX	11/6/2025			
Bruce Francis Sommerfeldt	Katy, TX	11/6/2025			
George F. Sommers	Austin, TX	11/6/2025			
Aurman Sororian	Dallas, TX	11/6/2025			
Patrice Ann Spencer	Goodyear, AZ	11/6/2025			
Jou Taing Spittler	Austin, TX	1/22/2026			
William C. Spore	Fort Worth, TX	11/6/2025			
Jerry Doyle Spruill	Granbury, TX	1/22/2026			
Benjamin Andrew Stadtmueller	Spokane, WA	11/6/2025			
Dieter Heinz Stagen	Houston, TX	11/6/2025			
Judy Viola Stanley	Lumberton, TX	11/6/2025			
George Schmucker Stephens	Austin, TX	1/22/2026			
Nili Avrahami Sternbaum	Warwickshire, UK	11/6/2025			
Gary Allan Stewart	Plano, TX	11/6/2025			

## Failure to Renew Actions

The respondents listed below failed to complete their license renewal notices in accordance with Board *Rule 515.3*. The certificates of the Respondents were revoked for failing to complete their license renewal applications until such time as the Respondents come into compliance with the *Rules* and the *Act*.

Respondent	Location	Board Date
Faisal Ali	Irving, TX	11/6/2025
Jennifer Lynn Berger	Frisco, TX	1/22/2026
Benjamin Avi Cohen-Kurzrock	San Diego, CA	11/6/2025
Coy Everett Davis	Cypress, TX	11/6/2025
Ashley Rother Franz	Magnolia, TX	1/22/2026
Kyle Jackson Haertling	Dallas, TX	11/6/2025
James Burritt McElravy	Houston, TX	1/22/2026
James Christopher Redwine	Nashville, TN	1/22/2026
James Spencer Rogers	Watauga, TX	11/6/2025
Beth Rachel Weaver Shaffer	Houston, TX	1/22/2026
Jennifer Hong Tran	Houston, TX	1/22/2026



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# ACCOUNTANTS CONFIDENTIAL ASSISTANCE NETWORK

For over 30 years, the Accountants Confidential Assistance Network (ACAN) has provided support for CPAs with substance abuse and/or mental health issues or concerns.

**ACAN services are available at no charge to every Texas CPA.**

## TXCPA ACAN

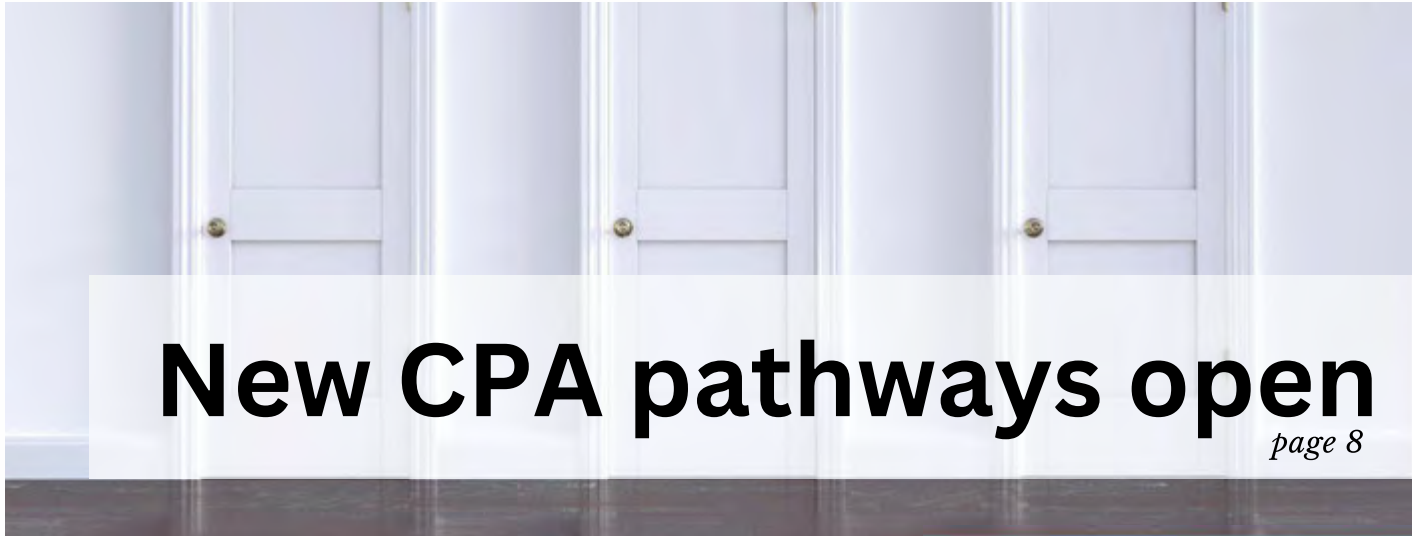
Contact ACAN to participate in ongoing support meetings with other CPAs in recovery, mentor candidates who need recovery support, or talk about your wellness concerns.

Call **866-766-2226** or visit [tx.cpa/resources/acan](https://tx.cpa/resources/acan)

# ACCRUED INTEREST



*Biannual Newsletter*



## New CPA pathways open

*page 8*

### Adapting to changing standards

*From the VBOA Chair*

What a start to the year! The wintry weather covering most of the state, while beautiful, has served as a reminder of the necessity of preparation, adaptability, sound judgment, and steady execution—much like the accounting profession! The work that we do is of great importance, but requires that we navigate challenges, assess risks, plan responsibly, adapt to changing standards, laws, and technologies, and maintain stability amidst uncertainty.



NADIA A. ROGERS, CPA

#### Accounting Pipeline

For years now, the profession has been discussing and taking action to address the challenges associated with a declining pipeline. In an effort to strengthen the pipeline, the board felt it was important to make changes to the CPA licensure requirements. Effective Jan. 1, 2026, prospective licensees may pursue one of three pathways, all of which require an accounting concentration or equivalent as defined by the board, and passage of the CPA Exam:

- Master’s degree, 1 year of experience
- Bachelor’s degree + 30 semester credit hours, 1 year of experience
- Bachelor’s degree, 2 years of experience

Additionally, the legislation no longer refers to the educational hour requirements as 120 and 150, but rather refers to the bachelor’s and master’s degrees overall. ([See page 8.](#))

*Continued on page 2*

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MESSAGE

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WILLIAMSON, CPA,  
APPOINTED TO VBOA

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STATUS FOR RETIRED  
CPAS

VBOA TRAVELS  
TO WILLIAM &  
MARY

# NEWS AND NOTES

## From the VBOA chair, continued from p. 1

Another way the board prioritizes positively impacting the pipeline is through holding meetings on college campuses. Our November board meeting was [held at the College of William & Mary](#). We are most grateful to the college for their hospitality and the students and faculty for their interest and engagement during the meeting. We conduct regular business at meetings held on college campuses, but also spend time educating those in attendance on the role of the VBOA and each agenda item in addition to delivering presentations about the accounting profession and CPA licensure. We look forward to holding our April meeting at Virginia Union University.

### License Status Changes

The board recently approved changes to its policy on Inactive licensure status and added an Emeritus

licensure status, effective July 1, 2026 ([see page 5](#)). Those meeting the requirements as approved by the board in writing through an application process will be exempt from the CPE requirements and may use the CPA title, but it must be stated as “CPA (Inactive)” or “CPA (Emeritus),” respectively. We believe the changes meet the evolving needs of licensed CPAs, while also strengthening protection of the public.

I wish you all a successful and prosperous 2026! If there is anything the VBOA can do to assist you, please do not hesitate to let us know. As a friendly reminder, we welcome your attendance at our open meetings, held at 9960 Mayland Drive in Henrico. Your insight and participation are essential to the VBOA’s mission and to advancing the profession with transparency and collaboration. — *Nadia A. Rogers, CPA*

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## BOARD OF ACCOUNTANCY



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*Chair*  
Blacksburg, Virginia



**Dale Mullen**  
*Vice Chair*  
Hanover, Virginia



**Guy Davis**  
CPA, CIRA, CFE, CDBV  
Henrico, Virginia



**Anne B. Hagen**  
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Moseley, Virginia



**Wendy P. Lewis, CPA**  
Hanover, Virginia



**Christine B. Williamson, CPA, PMP**  
Manassas, Virginia



**Angela Rudolph-Wiseman, CPA**  
Frederick County, Virginia

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## CONTACT

Virginia Board of Accountancy  
9960 Mayland Drive, Suite 402  
Henrico, VA 23233



**Phone:** (804) 367-8505  
**Fax:** (804) 527-4409  
[boa@boa.virginia.gov](mailto:boa@boa.virginia.gov)

 [boa.virginia.gov](http://boa.virginia.gov)

**Office hours:**  
Monday-Friday  
8:15 a.m - 5 p.m. ET

# NEWS AND NOTES

## From the executive director:

The rapid changes to the CPA exam and licensing over the past three years have been historic—and for 12 months ending in October, I had a front row view on NASBA's board as chair of the executive directors committee.

Looking back over the last 30 years of the CPA profession's history, major changes to the exam and licensing requirements seem to be about 10 years apart.

- 1994 – The four-part CPA exam was launched.
- 2004 – The exam was digitized.
- -2014 – Most state boards began requiring 150 credit hours to be licensed (up from 120).

But the latest three changes—the revised CPA exam through CPA Evolution (January 2024), the increased credit lifespan from 18 months to 30 months (effective in Virginia Jan. 10, 2024), and the new licensing pathways (launched in Virginia Jan. 1, 2026)—were rapid-fire changes of the requirements to pass the exam and get licensed.

I have heard concerns that these changes mean the profession is being diluted. But having been at the table for many of these discussions, I can assure you these changes in no way reduce the difficulty of the CPA exam (as seen by the [pass rates to date](#)). They do, however, provide candidates with different backgrounds options for how to achieve their CPA license.

Like many of you, I took the exam when you had to sit for all four parts in a two-day period. I was licensed after passing the CPA exam with a bachelor's degree and two years of relevant experience. When the computer-based exam was launched in 2004, allowing candidates to take one section at a time, I thought it

was going to be much easier to study and pass than the two-day exam. Instead, the continuous testing over what is now a 30-month window for passing all four sections means candidates can face continuous pressure for two-and-a-half years or longer.



NANCY GLYNN,  
CPA

The changes came in response to evolving professional demands and concerns about access to the CPA profession. The redesign modernized the exam structure to focus on skills and competencies, and a changing regulatory environment relevant to today's accounting environment.

The core requirements remain very rigorous—FAR, AUD, and REG still cover the complex technical topics that define CPA expertise. The discipline sections are in-depth specialized areas, with technically advanced questions. The shift acknowledges modern relevance—tech systems, data analytics, and cybersecurity are now as essential to the profession as debits and credits.

It's not that standards were lowered—they were just modernized and refocused. The CPA license is shifting from a one-size-fits-all generalist credential to a core-plus-specialty model. That's arguably a smarter design for today's profession, although it might feel like a reduction in breadth. It is not. There are some areas that are tested a bit less, but all the core knowledge needed to be a CPA has been redistributed throughout the exam sections and enhanced specialized knowledge has been added.

So, all those long-licensed CPAs can rest easy: The education and preparation to take the exam is still exhaustive. And considering the increased number and complexity of new standards, the CPA exam is as grueling as ever.

## STAFF

Nancy Glynn, CPA, Executive Director

Renai Reinholtz, Deputy Director

Matthew Ross, Enforcement Director

Alessandra Gabriel, Information and Policy Advisor

Jeff Good, IT Specialist

Patti B. Hambricht, CPE Administrator

Sasha Marshall, Enforcement Specialist

Kelsie Mclellan, Enforcement Specialist

Veronica Paulson, Administrative Assistant

Nicole Reynolds, Licensing and Operations Support

Sandra Reyms, Financial and Procurement Coordinator

TiNique Stewart, Licensing Support Specialist

Michelle Strudgeon, Accounting Analyst

Nicholas Tazza, Manager, Licensing and Examination

Kelli Yoder, Communications Coordinator

## NEWS AND NOTES

### NASBA board elections

- Former VBOA chair, Laurie Warwick, is a continuing member of the NASBA board.

[See full media announcement here >>](#)

### NASBA 2026 committee appointments

- Dale Mullen - Private Equity Task Force
- Nadia Rogers, CPA - Education Committee
- Angela Rudolph-Wiseman, CPA - Enforcement Resources Committee

[View all 2026 NASBA committees here >>](#)

### Remembering Jim Holland

James Holland, a career CPA and former chair of the VBOA died Oct. 14. Holland served on the VBOA from 2014-2017. He also spent many years representing Virginia on National Association of State Boards of Accountancy (NASBA) committees and influencing the CPA pipeline while teaching at Virginia Commonwealth University.

Virginia State University [honored Holland's career](#) and life of service, including as the first African-American Chairman of the Chesterfield County Board of Supervisors, with a posthumous degree on Dec. 13. [Read a VSCPA profile of Holland >>](#)



Holland visited the VBOA table at a VCU career fair in 2023.

## New “Emeritus” status added to licensure options

*Policy update will require all Inactive CPAs to include the qualifier in their titles*

At its Dec. 4 meeting, the Virginia Board of Accountancy approved an update to its former [Inactive policy](#) that includes a new CPE-exempt status for retirees: the “Emeritus” status, effective July 1, 2026.

Beginning July 1, CPAs who have retired may apply for Inactive or Emeritus status. The Emeritus status allows more flexibility for a retired CPA who wants to volunteer in different roles.

To qualify for Emeritus status, a CPA must:

- Be retired and not provide any services for compensation.
- Have been licensed for at least 30 years, or have been licensed for 15 years and have reached at least 60 years of age.

The Emeritus status will be implemented on July 1, 2026. The [VBOA website](#) will be updated with more details prior to July 1.

#### Use of title change

Additionally, any licensed CPAs who have been or are approved for either Inactive or Emeritus status must now use the related qualifier whenever they use the CPA title.

- Sara Miller, CPA (Inactive)
- Alex Brown, CPA (Emeritus)

## ATTENTION:

All CPAs currently approved for Inactive status are required to start including “Inactive” in their title beginning July 1, 2026. Non-compliance could result in disciplinary action.

## NEWS AND NOTES

### Christine B. Williamson, CPA, appointed to VBOA

Governor Glenn Youngkin appointed Christine B. Williamson, CPA, PMP, of Manassas, Virginia, to the Virginia Board of Accountancy effective Nov. 1, 2025.



Williamson

Williamson has been in the advisory, tax and consulting business for more than 35 years and is currently a

Partner at CohnReznick. She served as the firm's Government Contracting Industry Practice Leader for over 17 years including several years as the Office Managing Partner for the Tysons Corner office. Her specialty is to provide advice on financial and complex accounting issues to government contracting clients. She has expert knowledge in generally accepted accounting principles (GAAP), Federal Acquisition Regulations (FAR), Cost Accounting Standards (CAS) and tax compliance issues.

Williamson is highly experienced with accounting software products for government contractors of various sizes and often serves in an advisory capacity for companies that are interested in customizing and incorporating compliance into their system. She was instrumental in forming a software implementation and consultation subsidiary business to clients using various project-based products. Additionally, she provides training and writes white papers on government contracting regulations both internally and for clients.

Williamson pioneered the annual CohnReznick GovCon Lunch and Learn Series, now in its 16th year, and launched the GovCon Academy, teaching government contractors a variety of subjects. She is the co-author of the GAUGE report, in its 9th edition.

Williamson is a graduate of the University of Maryland. She is finishing an unexpired term, which will end June 30, 2026. Her first meeting was Dec. 4.

[Find all board member bios here >>](#)

### Renewal season is almost here

You can renew your individual and firm licenses beginning March 1 and must renew by June 30 or your license will expire and you will need to reinstate it. Reinstatement includes a CPE audit and a \$350 application fee.

Make sure your contact information is up to date [in our system](#) so that you receive our renewal reminders.



[Add to calendar](#)



### Reminder: Security protocol for VBOA portal

As a reminder, resetting the user ID or password for your VBOA account requires a registration code specific to you. All licensees received an email containing their unique registration code in February 2025. Those registered since should have received their code within their application confirmation email.

Please save the code for use anytime you get locked out of your VBOA account or need to reset the password or username.

If you cannot find the email, please [submit this form](#) or [contact us](#).

### New licenses July 1-Dec. 31

The VBOA publishes a listing of all newly issued Virginia individual and firm licenses every six months online.

View the 481 individuals and 39 firms licensed from July 1 to Dec. 31, 2025: [boa.virginia.gov/newlicenses](https://boa.virginia.gov/newlicenses).



[NEW LICENSEES >>](#)

# NEWS AND NOTES

## Comment period for regulatory action, guidance document

The board periodically reviews policies and regulations and exposes proposed changes for public comment before they become effective. These public comment forums are open only during the official comment period for a stage in the regulatory process. You can find all regulatory actions and guidance documents open for public comment on the Virginia Town Hall website.

The following regulatory action is open for comments through March 27:

- [Amendments to Firm Requirements and Principal Place of Business](#)

The following VBOA guidance document is open for comments through Feb. 25:

- VBOA Policy: [Inactive and Emeritus License Status](#)

[Find all of VBOA's guidance documents here >>](#)



ID	Title	Effective Date
Agency level documents applying to all of this agency's boards		
3038	Board of Accountancy Rights and Responsibilities under FOIA	8/22/2018
5870	VBOA Policy: Trust Account	4/1/2020
5871	VBOA Policy: Continuing Professional Education Guidelines for Sponsors	8/29/2020
5872	VBOA Policy: Substantially Equivalent Jurisdiction	8/29/2020
5873	VBOA Policy: Continuing Professional Education Guidelines for CPAs	7/1/2022
5874	VBOA Policy: Publication of Disciplinary Action	12/31/2018
5875	VBOA Policy: CPA and International Qualification Examinations	12/31/2018
5876	VBOA Policy: Peer Review Oversight Committee	12/31/2019
5877	VBOA Policy: Ethics Committee	8/29/2020
5878	VBOA Policy: Inactive Status Procedure for Approval/Denial/Reopen	3/4/2020
5879	VBOA Policy: Electronic Participation in Virginia Board of Accountancy Meetings	12/12/2019
5822	Education Handbook	12/15/2024
6021	Virginia Board of Accountancy Systems	4/30/2020

## VBOA represented at public events throughout Virginia

The following board members and staff have been representing the VBOA around Virginia:

- Board members Nadia A. Rogers and Anne B. Hagen spoke to a **Virginia Tech Careers of Accounting** class of 144 students about their career as CPAs during the fall semester.
- Board member Angela Rudolph-Wiseman moderated an employer panel at an **accounting student night at Laurel Ridge Community College Oct. 23.**
- Executive Director Nancy Glynn and VBOA Vice Chair Dale Mullen attended **NASBA's 118th Annual Meeting** in Chicago Oct. 26-29.
- Dale Mullen spoke at the NASBA annual meeting and to the **Washington State BOA** about alternative practice structures and private equity investments in the fall.
- Various VBOA staff and board members were guests of a fall semester **Virginia State University experiential learning** business class.
- VBOA's Manager of Licensing and Exams Nicholas Tazza and Deputy Director Renai Reinholtz presented the new pathway requirements at the **Virginia Commonwealth University Advisory Committee Dec. 11.**

If you are interested in having a board or staff member available at your event, [contact us here](#).



*Anne Hagen presents at Virginia Tech Sept. 28.*



*Angela Rudolph-Wiseman moderates a career night at Laurel Ridge Community College Oct. 23.*

# CANDIDATES' CORNER

## New pathways launched Jan. 1, 2026

CPA candidates in Virginia can officially apply for licensure under three pathways. As of Jan. 1, the board no longer requires 150 college credit hours for licensure but instead will look at a combination of degree earned and experience.

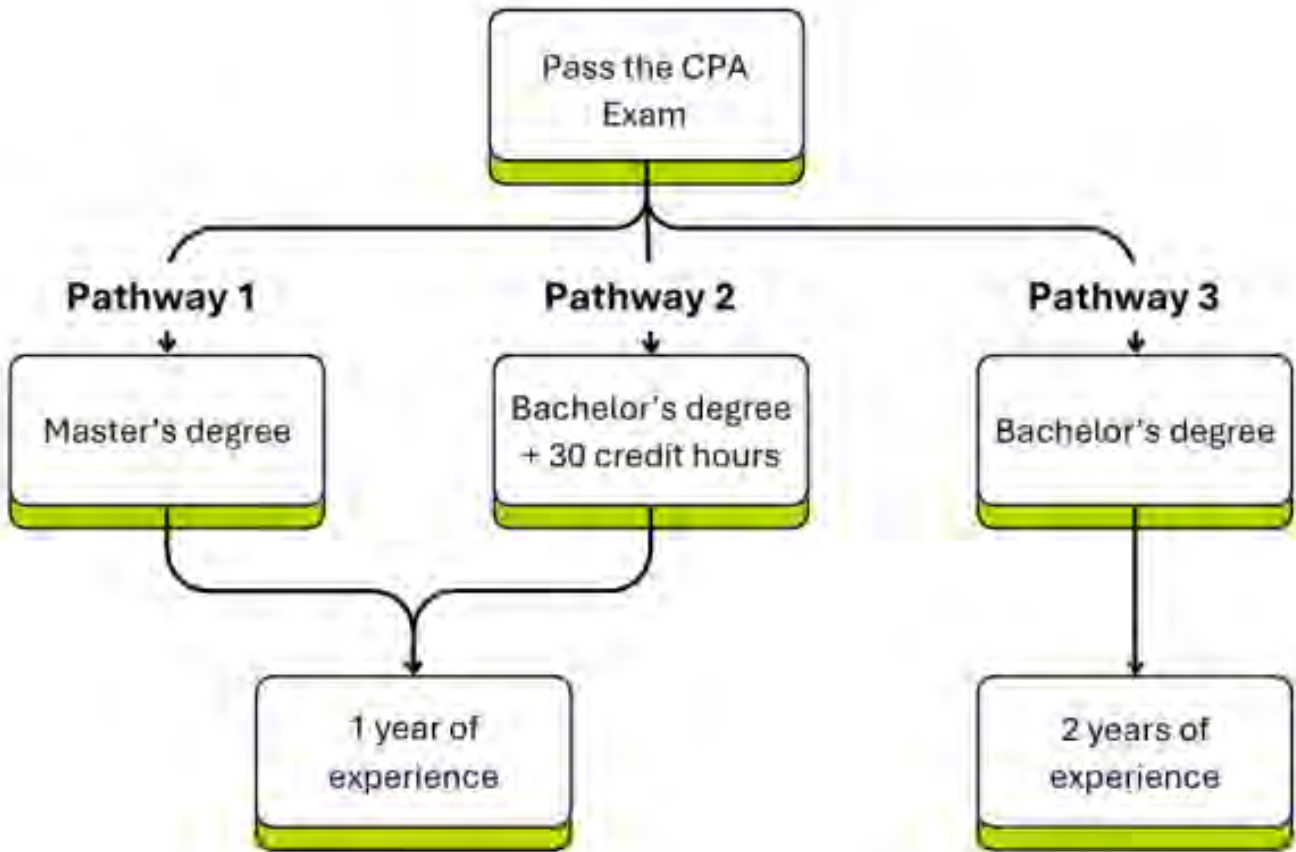
All applicants are still required to pass the CPA Exam. To be eligible to take the exam, candidates must still obtain a bachelor's or higher degree with an accounting concentration or equivalent, but the

previous requirement of 120 semester credit hours of college has been removed.

Find details of the new pathways, including required documentation here: [boa.virginia.gov/initial-licensure](http://boa.virginia.gov/initial-licensure).

Applicants who passed the CPA Exam as a candidate of a state other than Virginia have slightly different requirements, which [can be found here](#).

**NEW PATHWAYS REQUIREMENTS >>**



*All applicants must still demonstrate an accounting concentration.*

### Did you apply before Jan. 1, 2026?

Only applications submitted after Jan. 1, 2026, will be reviewed under the new pathways. If you submitted a license application prior to Jan. 1, 2026, and would like to have it re-reviewed under a new pathway, please [complete this form](#). No action will automatically be taken on your behalf.

# CANDIDATES' CORNER

## Updated Education Handbook

The board's Education Handbook explains the education requirements for both the CPA Exam and licensure. It has been updated to reflect the changes to licensure requirements and can be found here: [boa.virginia.gov/cpa-exam/requirements/education-handbook/](http://boa.virginia.gov/cpa-exam/requirements/education-handbook/).



**EDUCATION HANDBOOK >>**

## Score releases

CPA Core Exam scores will be released throughout the year on a rolling basis with continuous testing.

Scores for the discipline sections will again be administered in the first month of each quarter in 2026.

Find the full 2026 [score release schedule here](#).

**Re-exam fee: \$0**

The board will permanently eliminate the \$20 re-exam fee.

## Core release schedule

If your exam data file is received by:	Your target score release date is:
Jan. 23	Feb. 10
Feb. 14	Feb. 24
March 9	March 17
March 31	April 9
April 23	May 7
May 16	May 27
June 8	June 16
June 30	July 10

## Discipline releases:

If your exam data file is received by:	Your target score release date is:
January	March 13
April	June 16



Sign In

Email

Password

You can check your CPA Exam scores through your NASBA candidate portal at [dashboard.nasba.org](http://dashboard.nasba.org).

# CANDIDATES' CORNER

## William & Mary hosts fall on-campus meeting



Board Chair Nadia A. Rogers addresses students Nov. 6 at William & Mary for the fall on-campus VBOA meeting.

William & Mary's School of Business hosted the VBOA and staff in Williamsburg Nov. 6 for a college-centric VBOA meeting.

More than 50 students stopped by throughout the day to learn from a student-centered agenda, in which board members and guest speakers shared their varying journeys to becoming CPAs and many relevant resources for students.

Two special guests from the college spoke. Alex Woods, Ph.D., Accounting Department Chair and Director of the Estes Center for Excellence in Accounting, welcomed the board, faculty and students. Marc Moyers, CPA, Clinical Professor of Accounting, shared his appreciation of the board's efforts to visit college students throughout Virginia. Moyers served on the VBOA from 2012-2016.

Then Wendy Lewis, CPA and managing partner at KPMG, led a presentation giving students insights on what the life of a CPA can look like. She corrected many misconceptions of accounting and shared some possible career paths available to students, including job hunting advice and some of the varied and rewarding experiences she has had as a CPA over the course of her career.

Molly Wash, Virginia Society for CPAs vice president of advocacy and pipeline, also shared with attendees the ways in which VSCPA supports students on their pathway to the CPA, including scholarship availability and a mentoring program new in 2023.

Board Chair Nadia A. Rogers, CPA and director of the Master's of ACIS at Virginia Tech, led a presentation on becoming a CPA: the importance of CPA licensure, requirements to sit for the CPA Exam and become licensed in Virginia, and resources for CPA Exam preparation. She outlined how the CPA Exam changed through the CPA Evolution Initiative in addition to discussing the national pass rates, section volumes, timing of score releases, and potential strategies exam candidates can utilize when determining the order and timing of taking CPA Exam sections.

Then she explained the new pathways to licensure effective Jan. 1, 2026, and invited VBOA Licensing and Exam Manager Nicholas Tazza to share more about the frequently asked questions in applying for exams or licensure.

Students participated throughout the day, asking questions and taking part in discussions.



Board member Wendy Lewis calls on a William & Mary student.

# DISCIPLINARY ACTIONS

## POLICY NOTICE

The policy of the Virginia Board of Accountancy is to publish the information of licensees against whom the VBOA has taken disciplinary action resulting in suspensions, revocations and for other professional violations. The VBOA publishes information of licensees found to be deficient in CPE credit hours in the event of a previous CPE deficiency or previous professional violation, or a disciplinary action resulting in suspension. The VBOA also publishes information of unlicensed individuals and firms against whom the VBOA has taken a disciplinary action.

Monetary penalties are deposited into the Commonwealth's Literary Fund and are not available for use by the VBOA.



VBOA disciplinary actions since 2011 are listed in alphabetical order by name on our website at [boa.virginia.gov/enforcement/disciplinary-actions](http://boa.virginia.gov/enforcement/disciplinary-actions). Contact the VBOA for actions prior to 2011, or if additional information or documentation is needed

## July-December

### Svetlana Nikolaevna Arzhanova-Perry – License #31871 | Leesburg, VA | 9/16/25

Peer review [18VAC5-22-170\(B\)\(6\)](#) [18VAC5-22-90](#)

Svetlana Nikolaevna Arzhanova-Perry was fined \$480 for failing to notify the VBOA regarding failed peer review and being dropped from the AICPA peer review program, in addition to failing a CPE audit for the period of 2022, 2023 and 2024.

### Yon Chung – License #45267 | McLean, VA | 9/16/25

Unlicensed activity [§54.1-4409.1\(A\)](#) [§54.1-4414\(i\)\(2\)\(4\)](#)

Yon Chung was fined \$1,000 for unlicensed use of the CPA title on her business website, social media and as a credential after her name.

### Michael Whitman Decker – License #34677 | Winchester, VA | 9/16/25

Due professional care [§54.1-4413.3\(1\)-\(4\)\(7\)](#) [18VAC5-22-90](#)

Michael Whitman Decker's license was revoked and he was fined \$5,770 for failing to appropriately communicate and file personal and business tax returns for a client and failing to complete CPE for the three-year period of 2021, 2022 and 2023.

### Michael Whitman Decker – License #34677 | Winchester, VA | 9/16/25

Due professional care [§54.1-4413.3\(1\)-\(4\)](#)

Michael Whitman Decker's license was revoked and he was fined \$10,000 for failing to appropriately communicate and complete a tax return for a medical practice. Decker also failed to return client documentation.

### Michael Whitman Decker – License #34677 | Winchester, VA | 9/16/25

Due professional care [§54.1-4413.3\(1\)-\(4\)\(7\)](#)

Michael Whitman Decker's license was revoked and he was fined \$5,000 for failing to appropriately communicate with a client between May 2024 and January 2025 regarding a tax engagement.

### Michael Whitman Decker – License #34677 | Winchester, VA | 9/16/25

Due professional care [§54.1-4413.3\(1-4\)](#) [18VAC5-22-170\(A\)](#)

Michael Whitman Decker's license was revoked and he was fined \$6,000 for failing to properly communicate and complete a tax return for a client. Decker also failed to return tax documentation upon request.

# DISCIPLINARY ACTIONS

## July-December

### **Katya Hernandez – No license | Woodbridge, VA | 11/6/25**

*Unlicensed activity* [§54.1-4412.1\(A\)](#) [§54.1-4414\(ii\)\(5\)](#)

Katya Hernandez was fined \$1,000 for advertising for services restricted to firm license holders.

### **Sishah Lilly Mbinglo – License #48006 | Newport News, VA | 11/6/25**

*Due professional care* [§54.1-4413.3\(1\)-\(4\)](#) [18VAC5-22-90](#)

Sishah Lilly Mbinglo was fined \$5,250 for failing to properly prepare and file a client's business tax returns and timely return documentation. Mbinglo also failed to take a Virginia-specific ethics CPE course for 2022.

### **Frankline Nforbou Mbuu – License #39019 | Alexandria, VA | 12/4/25**

*Acts discreditable* [§54.1-4413.3\(1\)-\(3\)\(7\)](#) [18VAC5-22-170\(B\)\(2\)](#)

Frankline Nforbou Mbuu was fined \$25,500 for failing to disclose discipline from the Virginia State Corporations Commission, where he was penalized for operating as an investment advisor without proper registration.

### **Nick Morrison – No license | Charlottesville, VA | 12/4/25**

*Unlicensed activity* [§54.1-4412.1\(F\)](#) [§54.1-4414\(i\)\(ii\)\(2\)-\(4\)](#)

Nick Morrison was fined \$5,000 for unlicensed use of the CPA title in firm name and marketing materials.

### **Yusufali F. Musaji – License #20CC03225800 - New Jersey | Short Hills, NJ | 11/6/25**

*Due professional care* [§54.1-4413.3\(1\)-\(7\)](#) [18VAC5-22-170\(B\)\(2\)\(6\)](#)

Yusufali F. Musaji was reprimanded and barred from performing audit work in Virginia for three years for failing to notify the VBOA of PCAOB discipline for an audit that failed to meet standards for a Virginia company.

### **Kishore Pandey – License #36942 | Centerville, VA | 9/16/25**

*Unlicensed activity* [§54.1-4412.1\(A\)](#) [18VAC5-22-90](#)

Kishore Pandey was fined \$2,240 for advertising services restricted to firm license holders and failing a CPE audit for the three-year period of 2022, 2023 and 2024.

### **Gary Pecher – License #40883 | Virginia Beach, VA | 12/4/25**

*Due professional care* [§54.1-4413.3\(4\)](#)

Gary Pecher was fined \$25,000 for failing to properly notify clients regarding transfer of files and personal information relative to the sale of firm assets.

### **Stacy Lee Rembold – License #34404 | Inwood, WV | 9/16/25**

*Acts discreditable* [§54.1-4413.3\(1\)-\(4\)\(7\)](#) [18VAC5-22-170\(B\)\(4\)](#)

Stacy Lee Rembold's license was revoked and she was fined \$1,250 after pleading guilty to obstruction of justice, a misdemeanor, in connection with the embezzlement of funds from a youth gymnastics group and failing to notify the VBOA regarding the same.

### **Joginder “Joe” Singh – License #29978 | Sterling, VA | 11/6/25**

*Due professional care* [§54.1-4413.3\(1\)-\(5\)\(7\)](#)

Joginder Singh was fined \$2,000 for failing to have a client sign IRS form 8879, prior to filing their income tax return.

### **Kennard G. Smith – License #45150 | Sterling, VA | 9/23/25 (\$350 fine)**

*Unlicensed activity* [§54.1-4409.1\(A\)](#) [§54.1-4414\(i\)\(2\)\(4\)](#)

Kennard G. Smith was fined \$350 for failing to have a client sign IRS form 8879, prior to filing their income tax return.

# DISCIPLINARY ACTIONS

## July-December

### **Nannette Williams – License #26468 | Henrico, VA | 9/16/25**

*Unlicensed activity* [§54.1-4409.1\(A\)\(1\)\(2\)](#) [§54.1-4414\(i\)\(1\)-\(4\)](#)

Nannette Williams was fined \$1,000 for unlicensed use of the CPA title as a credential on her resume, employer website and social media.

### **Stapleton W. Wills – License #4291 | Gordonsville, VA | 11/6/25**

*Due professional care* [§54.1-4413.3\(4\)\(7\)](#) [§54.1-4412.1\(D\)\(7\)](#)

Stapleton W. Wills was fined \$30,000 for failing to properly notify clients regarding the transfer of files and personal information relative to the sale of his firm's assets. Wills' actions surrounding the sale and continuation of the firm were also found to be misleading to the public.

### **Xuelu Yan – License #45224 | Tuckahoe, NY | 11/6/25**

*Unlicensed activity* [§54.1-4414\(i\)\(2\)\(4\)](#) [§54.1-4409.1\(A\)](#)

Xuelu Yan was fined \$1,000 for unlicensed use of the CPA title on social media.

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## Firms

### **C&K Accounting and Business Solutions – No license | Woodbridge, VA | 11/6/25**

*Unlicensed Activity* [§54.1-4412.1\(A\)](#) [§54.1-4414\(ii\)\(5\)](#)

C&K Accounting and Business Solutions was fined \$1,000 for advertising services restricted to firm license holders.

### **Ernst & Young LLP – License #132249 | Richmond, VA | 9/16/25**

*Acts discreditable* [§54.1-4413.3\(6\)](#)

Ernst & Young LLP was fined \$15,000 for conduct identified in the Securities and Exchange Commission enforcement order dated June 28, 2022.

### **Financial Target Solutions Group LLC – License #134528 | Leesburg, VA | 9/16/25**

*Peer review* [18VAC5-22-170\(B\)\(6\)](#)

Financial Target Solutions Group LLC was reprimanded for failing to notify the VBOA regarding a failed peer review and being dropped from the AICPA peer review program.

### **Gary Pecher CPA LLC – License #134235 | Virginia Beach, VA | 12/4/25**

*Due professional care* [§54.1-4413.3\(4\)](#)

Gary Pecher CPA LLC was fined \$25,000 for failing to properly notify clients regarding the transfer of files and personal information relative to the sale of firm assets.

### **Joe Singh & Associates, P.C. – License #134489 | Sterling, VA | 11/6/25**

*Due professional care* [§54.1-4413.3\(1\)-\(5\)\(7\)](#)

Joe Singh & Associates, P.C. was fined \$2,000 for failing to have a client sign IRS form 8879, prior to filing their income tax return.

### **Lane & Associates PC – License #51621 | Richmond, VA | 9/16/25**

*Unlicensed activity* [§54.1-4412.1\(A\)\(B\)](#) [§54.1-4414\(ii\)\(1\)\(2\)\(4\)\(5\)](#)

Lane & Associates PC was fined \$1,000 for performing services for which a firm license is required, while their Virginia CPA license was expired.

# DISCIPLINARY ACTIONS

July-December

## Firms, continued

**The Ark NPS, LLC – License #134797 | Newport News, VA | 11/6/25**

*Due professional care* [§54.1-4413.3\(1\)-\(4\)](#)

The Ark NPS, LLC was fined \$5,000 for failing to properly prepare and file a client's business tax returns and timely return documentation.

**Wells, Coleman & Co LLP – License #132475 | Richmond, VA | 9/16/25**

*Unlicensed activity* [§54.1-4412.1\(A\)\(B\)](#) [§54.1-4414\(ii\)\(1\)\(2\)\(4\)\(5\)](#)

Wells, Coleman & Co LLP was fined \$2,500 for performing services for which a firm license is required, while their Virginia CPA license was expired.

**Wills & Associates, P.C. – License #132964 | Charlottesville, VA | 11/6/25**

*Due professional care* [§54.1-4413.3\(1\)\(7\)](#) [§54.1-4412.1\(D\)\(7\)](#)

Wills & Associates, P.C. was fined \$30,000 for failing to properly notify clients regarding the transfer of files and personal information relative to the sale of the firm's assets. The firm's actions surrounding the sale and continuation of the firm was found to be misleading to the public.

**Yusufali & Associates – License #20CB00603500 - New Jersey | Short Hills, NJ | 11/6/25**

*Due professional care* [18VAC5-22-170\(B\)\(2\)\(6\)](#) [§54.1-4413.3\(1\)-\(7\)](#)

Yusufali & Associates was reprimanded and barred from performing audit work in Virginia for three years for failing to notify the VBOA of PCAOB discipline for an audit that failed to meet standards for a Virginia company.

## CPE deficiencies

The following CPAs violated VBOA regulation [18VAC5-22-90](#) by failing to meet the CPE requirements for a three-year reporting period. These disciplinary actions are for CPE violations that resulted in a suspension of the individual's license and/or was the individual's second or subsequent violation.

- **Edwin Robert Berna** – License #35724 | Davidson, NC | 8/19/25 (suspension, third offense, \$4,100 fine)
- **Nathanael J. Erk** – License #49204 | Cornelius, NC | 10/30/25 (second offense, reprimand)
- **Daniel Fischer** – License #28700 | Washington, D.C. | 9/19/25 (second offense, \$778 fine)
- **Carl David Henne** – License #11342 | Reston, VA | 10/30/25 (second offense, reprimand)
- **Frank P. Hodas** – License #32588 | Arlington, VA | 10/21/25 (second offense, \$618 fine)
- **Kathleen Marie Klein** – License #39127 | Alexandria, VA | 10/29/25 (second offense, \$250 fine)
- **Marcia Marrah** – License #8985 | Saint Michaels, MD | 10/7/25 (second offense, \$100 fine)
- **Ivonne Russell** – License #34567 | Glen Allen, VA | 12/15/25 (second offense, reprimand)
- **Joshua Joseph Strittmatter** – License #34384 | Murrysville, PA | 10/20/25 (second offense, reprimand)
- **Audrey Wihelm** – License #39421 | Faith, NC | 9/16/25 (second offense, \$250 fine)

[Finish your 2026 two-hour VBOA-approved ethics CPE requirement today > >](#)



## REMINDERS

### Do I provide services to the public?

Many statutes and regulations that govern CPAs relate to whether or not a person or firm provides services to the public. Often, CPAs and non-licensed accountants assume they are not providing services to the public, when in fact they are based on the definitions contained in the code.

Providing services to the public is defined in the Code of Virginia at [§54.1-4400](#) as providing services subject to the guidance of the standard-setting authorities listed in the standards of conduct and practice in subdivision 5 and 6 of [§54.1-4413.3](#) or by an equivalent VBOA-approved standard-setting authority.

Subdivisions 5 and 6 of [§54.1-4413.3](#) list services subject to the technical standards and interpretive guidance issued by committees and boards of the AICPA, the Comptroller General of the United States, the Federal Accounting Standards Advisory Board (FASAB), the Financial Accounting Standards Board (FASB), the Governmental Accounting Oversight

Board (PCAOB), the U.S. Securities and Exchange Commission (SEC) and comparable international standard setting authorities.

As you can see from these definitions, providing services to the public includes a lot more than just attest, compilation or financial statement preparation. The AICPA technical standards alone cover a wide range of services many CPAs and non-licensed accountants provide in Virginia, including tax preparation, valuation, and personal financial planning.

Likewise, the Virginia Code [§54.1-4400](#) also contains definitions for terms such as “Practice of public accounting,” “Professional service,” and “Providing services to or on behalf of an employer.” These definitions along with all the definitions contained in [§54.1-4400](#), should be carefully reviewed when reading and interpreting both the Code of Virginia and the VBOA’s regulations.

### Authoritative sources: Where to find answers

At the VBOA, we often encounter CPAs, CPA firms and exam or licensure candidates who do not know which sources are considered authoritative.

This causes a range of problems—as simple as sending your transcripts to the wrong address to something more consequential, like illegally destroying client records based on information found on the wrong website. To help avoid these pitfalls in your career, take a moment to brush up on which organizations are authoritative sources and which are not.

In accounting, the American Institute of Certified Public Accountants (AICPA) is a primary authoritative source, particularly for peer review, audit and attest standards, and the code of professional conduct. The code of professional conduct covers a vast range of topics including firm name requirements, the sale of a firm or firm assets, and the required notification of clients when records are impacted.

Other authoritative sources include: the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB) for GAAP, the Public Company Accounting Oversight Board (PCAOB), the Securities and Exchange Commission (SEC) and the Internal Revenue Service (IRS) for tax. And only state boards of accountancy

can interpret how state laws are applied.

Membership organizations or training vendors have many useful resources, but their resources hold no legal weight. Sources such as CPA societies and think tanks, the National Association of State Boards of Accountancy (NASBA), and CPE or other training providers have a wealth of knowledge but are not authoritative and may provide interpretations not aligned with those that are.

The VBOA has a live customer service team that answers calls during office hours. If you ask questions beyond our scope we can point you in the right direction. Most other authoritative bodies have technical hotlines or customer support queues. The AICPA and the IRS both offer high-quality technical assistance over the phone. They also provide online resources: the AICPA Professional Library and the [IRS tax preparer toolkits](#). [FASB](#) and [GASB](#) both have technical inquiry forms online.

It may not always be a quick answer, but sources with standard-setting or regulatory authority are the only sources that can give you accurate and reliable information to ensure you maintain compliance.

# REMINDERS

## New Taxpayer Rights Advocate Office web page

Virginia Tax’s Taxpayer Rights Advocate Office has recently refreshed their resources to help taxpayers resolve problems that have not been successfully addressed through the Department’s regular processes.

A [new web page](#) outlines the ways the Taxpayer Rights Advocate Office can help taxpayers who:

- Have tried but failed to resolve a tax issue through regular procedures
- Are experiencing financial hardship related to state tax matters
- Believe their rights as taxpayers have not been upheld
- Are dealing with unreasonable delays in receiving responses or resolutions

The foundation for the Taxpayer Rights Advocate Office’s work is the Virginia Taxpayer Bill of Rights,

which establishes fundamental protections like the right to privacy, the right to appeal, and the right to quality service.

The Taxpayer Bill of Rights is also featured on the new web page. While the Taxpayer Rights Advocate Office cannot override tax laws or department policies, it works to ensure that existing rules are applied fairly and equitably.

### Contact the Taxpayer Rights Advocate Office

Taxpayers can visit [tax.virginia.gov/taxpayer-rights-advocate-office](http://tax.virginia.gov/taxpayer-rights-advocate-office) for resources, including instructions for how to submit a formal request for assistance through the Form RFA.

If taxpayers have additional questions, they can email [taxpayeradvocate@tax.virginia.gov](mailto:taxpayeradvocate@tax.virginia.gov).  
— Virginia Taxpayer Rights Advocate Office

## Mark your calendars

### Upcoming VBOA meetings:

- March 20 - Rescheduled from Feb. 18
- April 22 - Virginia Union University
- June 17 - Planning meeting

### Important dates for licensees:

- Feb. 1 - 2026 VBOA-approved ethics courses live:

[VIEW COURSES >>](#)

- March 1 - June 30: License renewal season

[+ Add to calendar](#)

### Office closures:

- May 25 - Memorial Day
- June 19 - Juneteenth
- July 3 - Independence Day observed



Find VBOA on:





# The CPA Times

Q1 2026

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# MESSAGE FROM THE EXECUTIVE DIRECTOR

Dear Oregon licensees past, present and future,

Please join me and celebrate the restart of the Oregon Board of Accountancy's newsletter! A fun and informative way to not only highlight our services and accomplishments but also the most important things; you and how we can help you!

With our 2025 legislative accomplishments (new licensure pathways and updated Board structure in SB 797) and scholarship authorization (SB 796) and \$1m funding (HB5001) in place and implemented, and both our Board Chair and I serving on the NASBA Board, last year proved exceptionally busy. Our budget for 2025-27 also included a staff restructuring, creating within our existing resources a new Deputy Director position, and we were lucky to bring Shelley Ostrem on board in August as a result. This is key for me stepping into a more external, public outreach focused role, in accordance with the Board's 2025-2026 Strategic Plan.

The upcoming year is shaping up to be just as involved and we want you to be there with us every step of the way. We are proud that with both SB 797 and 796 we made significant improvements in the CPA pipeline here in Oregon, recognizing that economically struggling students needed an alternative to a fifth year of required schooling. Re-investing in our CPA pipeline through scholarships was icing on the cake.

But we are not stopping. Teaching in accounting classes about the profession at the University of Oregon and Oregon State University was exceptionally fun, and more in that realm is now to come. Connecting with our phenomenal students always gives me enormous hope for the future of the profession, especially at a time when its fundamental principle of independence is under debate for potential revisions.

Nationally and locally, the emergence of private equity ownership of CPA firms through alternative practice structures as well ensuring CPA mobility and reciprocity run as smoothly as possible are hot-button topics I am focusing on, including through my role representing all U.S. jurisdiction Executive Directors on the NASBA Board currently. The Board and I are grateful for the opportunity that both our Board Chair, Haley Lyons and I

can bring a voice to the national conversation at this uniquely challenging time.

Before I conclude, it is critical for me to thank the Board, my staff as well as our accounting industry partners OAI and OS-CPA, and our higher education partners, for their exemplary work collaborating and supporting the initiatives of the Board in 2025.

All of us, not just the Board and I, will need the same level of exemplary partnership during this upcoming year. I am deeply honored to play my small part in building and maintaining these relationships during the year ahead.

Thank you as well for the exemplary work of the Peer Review Oversight Committee under Chair Brenda Bartlett, the fantastic work of BOACC under its former BOACC Chair Tonya Moffitt (now our newest Board member), as well as the truly heroic work of our former Laws and Rules Committee Chair Jason Orme, now Board member." The Board's Pipeline Committee under Chair Dr. Elizabeth Almer envisioned and implemented the new need-based scholarship program with enormous dedication, class, and record time.

I could not be prouder to serve with all of you. Please enjoy our first edition of The Oregon CPA Times.

Finally, thank you to you, the reader. We honor your hard work in the accounting profession and hope to make you proud through our work because without you, there would be no us. I wish you all the best this coming year!



**Board of Accountancy  
Executive Director Martin Pittioni**

# BOARD OF ACCOUNTANCY STAFF AND BOARD MEMBERS

## **Board of Accountancy Staff**

Martin Pittioni / (503) 569-7686 / [Martin.Pittioni@boa.oregon.gov](mailto:Martin.Pittioni@boa.oregon.gov) / Executive Director

Shelley Ostrem / 971-458-2793 / [shelley.ostrem@boa.oregon.gov](mailto:shelley.ostrem@boa.oregon.gov) / Deputy Director

Andrew Barlow / (503) 378-2270 / [Andrew.barlow@boa.Oregon.gov](mailto:Andrew.barlow@boa.Oregon.gov) / Licensing Coordinator

Marylynn Varner/ (503) [378-2264](tel:378-2264)/[marylynn.d.varner@boa.Oregon.gov](mailto:marylynn.d.varner@boa.Oregon.gov)/ Licensing Specialist

Erika Guzman/ (503) 379-2268/ [Erika.guzman@boa.Oregon.gov](mailto:Erika.guzman@boa.Oregon.gov)/ Licensing Specialist

Jeremiah Leppert/ (503) 378-5041/ [Jeremiah.leppert@boa.Oregon.gov](mailto:Jeremiah.leppert@boa.Oregon.gov)/ CPA Investigator

Quinn Stoddard/ (503) 378-2262/ [quinn.stoddard@boa.Oregon.gov](mailto:quinn.stoddard@boa.Oregon.gov)/ Compliance and Communications Specialist

## **BOARD MEMBERS**

Haley Lyons / (Chair) / [hlypon@kernuttstokes.com](mailto:hlypon@kernuttstokes.com)

Raul Valdivia / (Vice Chair) / [valdiviafinacial@myvfi.net](mailto:valdiviafinacial@myvfi.net)

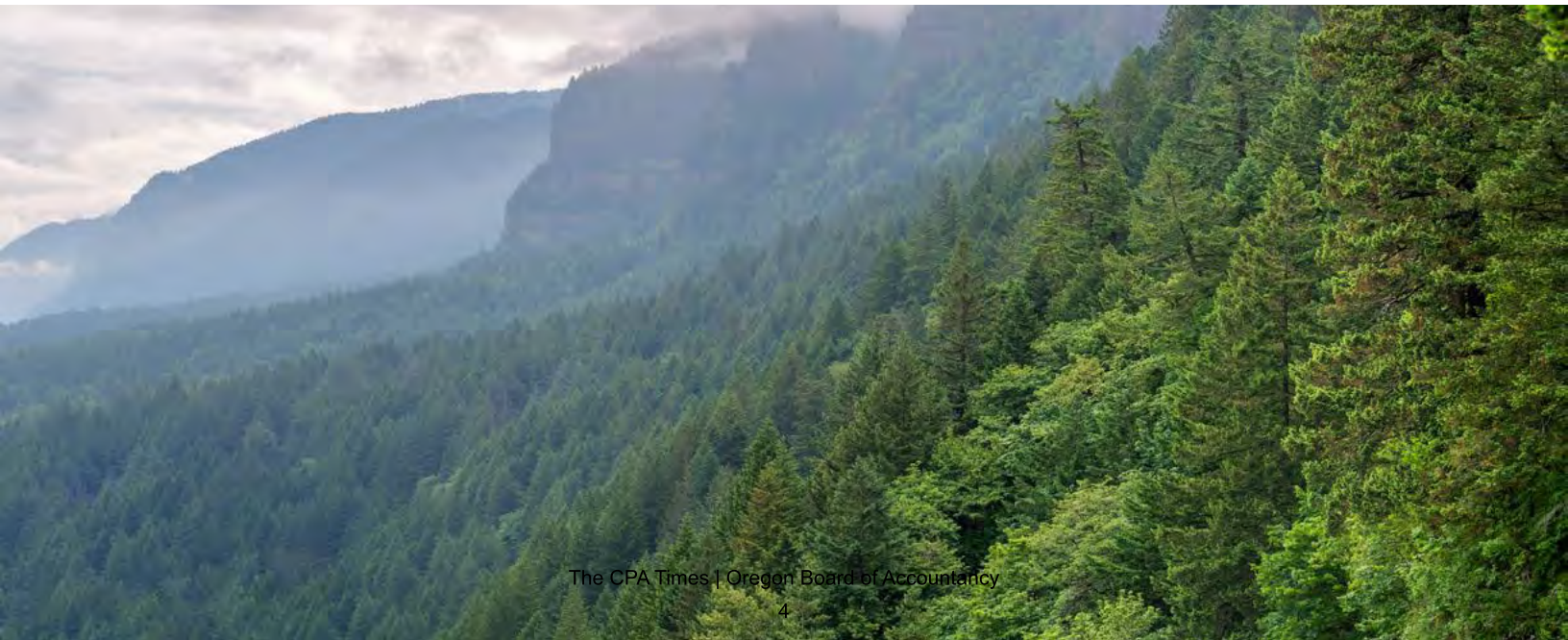
Jason Robinson / (Treasurer) / [jason.j.robinson@doc.oregon.gov](mailto:jason.j.robinson@doc.oregon.gov)

Meghann Hartley / [mehartley@deloitte.com](mailto:mehartley@deloitte.com)

Tonya Moffitt / [tmoffitt@merina.com](mailto:tmoffitt@merina.com)

Logan Steele / [logan.steele@oregonstate.edu](mailto:logan.steele@oregonstate.edu)

Angela Hunt (Board Legal Counsel) / [angela.hunt@doj.or.us](mailto:angela.hunt@doj.or.us)



# A WORD FROM THE CHAIR

Dear Licensees, Candidates, and Stakeholders,

I am writing to introduce myself as the 2025 and 2026 Board Chair of the Oregon Board of Accountancy. It is a privilege to serve in this role and a profession that plays such a vital role in protecting the public interest and supporting Oregon's economic health.

Picking up where the last Board Chair, Joseph Sullivan, left off my priorities are clear: to ensure the Board remains accessible, transparent, and responsive to the evolving needs of licensees, candidates, and the public we serve. The accounting profession is changing, and our regulatory approach must continue to be thoughtful, modern, and supportive—while upholding the high standards that define the CPA and PA professions.

I am happy to take this journey with you as we roll out and implement our new legislative achievements, SB 797 (new licensure pathways) and 796 (accounting scholarships), alongside the routine license renewals and public outreach. Outreach will remain an important goal for myself, the Board members as well as the Board staff. I was privileged to discuss these issues and present the Board's vision at the November OSCPA/OAIA/Board Joint Town Hall.

In the months ahead, you can expect a continued focus on clear public communication, streamlining licensing processes where possible, and continuing meaningful engagement with our community. We are committed to supporting individuals at every stage of the licensure pathway, from students and candidates to experienced professionals.

I look forward to listening, learning, and working collaboratively with you. Thank you for your dedication to the profession and for the important work you do every day.

All the best,

**Haley Lyons**  
Board Chair  
Oregon Board of Accountancy



**Board of Accountancy Chair Haley Lyons attends the OSCPA Circle of Excellence Awards on May 15, 2025.**



# THE LEGISLATIVE PROCESS FOR SB 796/797

The Oregon Board of Accountancy is proud to announce that Gov. Kotek has signed Senate Bill 797 into law. The primary feature of this bill is to expand the pathway options available to those wishing to become CPAs while protecting CPA mobility. Under SB 797, three pathways will be available by January 1, 2026: A Bachelor’s degree plus two years of experience, a master’s degree plus one year of experience and the current 150-semester hour with a bachelor’s degree and one year of experience pathway. All options require passage of the CPA exam.

The Oregon Board built an exceptionally strong coalition behind SB 797 with our societies, the OSCP and OAIA. It was this level of unity that drove unanimous votes at all stages of the legislative process. Oregon now becomes the 21<sup>st</sup> state to pass such legislation, joining a national movement to update CPA licensure: <https://www.cfodive.com/news/south-carolina-oregon-join-states-removing-150-hour-cpa-hurdle/748287/>

With the passage of SB 797, the Oregon Board makes its own contribution to improving the CPA workforce pipeline emphasizing improvement of the economics and feasibility of completing licensure requirements without reducing standards. Reversing the negative impact of the profession nationally adding 30 semester hours of education and a single 150 semester hour pathway, especially on the economically disadvantaged portion of the pipeline, has been a top priority of the Board: <https://www.cfodive.com/news/new-minority-cpas-drop-26-150-hour-rule-mit/707174/>

The Oregon Board of Accountancy is also working on Senate Bill 796, which would authorize the Board to fund

need-based accounting scholarships to help accounting students complete their degree and invest in our pipeline. This proposal does not provide the Board authority to run its own scholarship program. Instead, the proposed measure leverages existing private sector scholarship programs to accomplish this objective, avoiding unnecessary overhead and creating a new program.

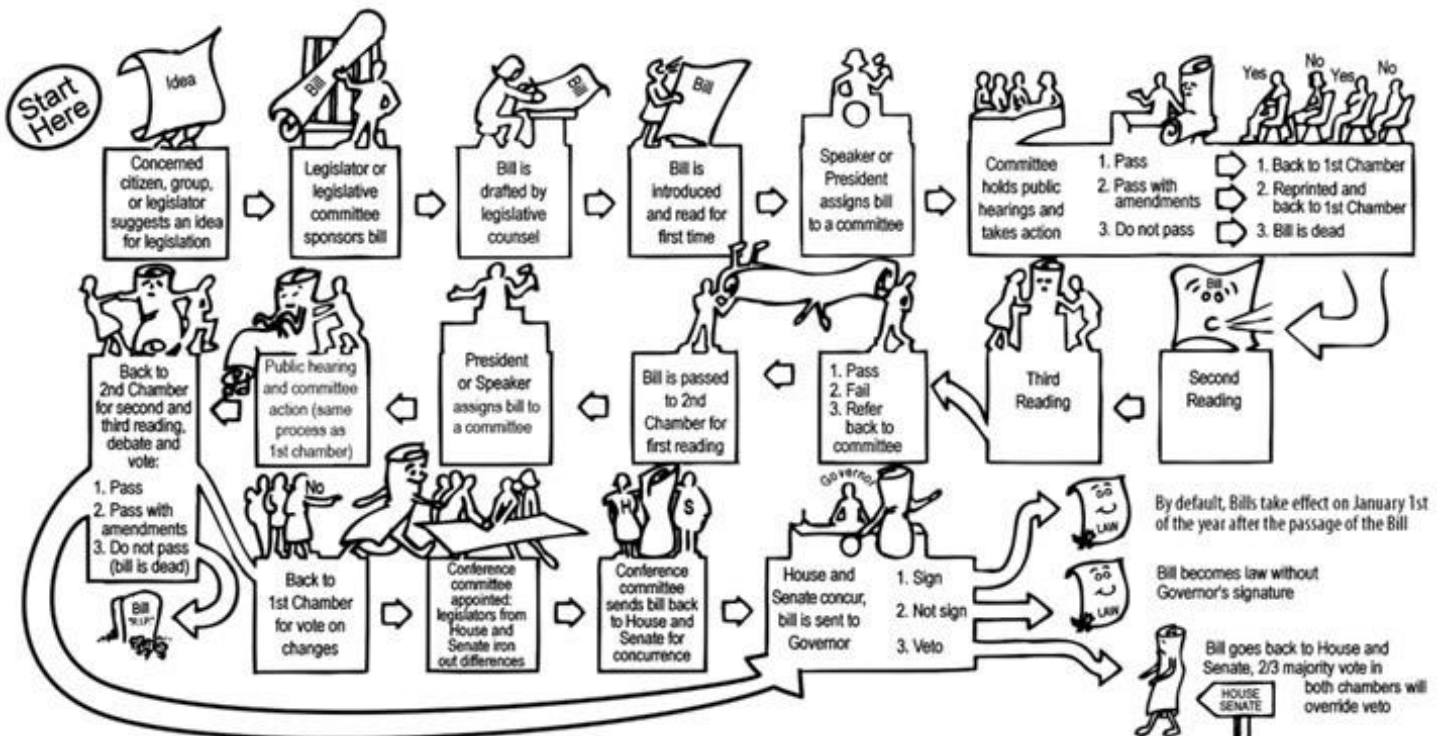
The 2025-27 budget proposal for the Board contains a \$1 million expenditure authorization request should this measure become law. The Board’s budget bill, HB 5001, appropriated \$1 million from the Board’s reserves for this purpose. HB 5001 and SB 796 were approved by the Governor in the 2025-27 budget cycle. This means the Board entered into a grant agreement in the Fall of 2025 as the OSCP Educational Foundation administered the appropriation. These scholarships will be awarded starting in March 2026.

## Links to language of the bill:

<https://olis.oregonlegislature.gov/liz/2025R1/Downloads/MeasureDocument/SB0797/Introduced> - SB 797 description

<https://olis.oregonlegislature.gov/liz/2025R1/Downloads/MeasureDocument/SB0796/Introduced> - SB 796 description

<https://olis.oregonlegislature.gov/liz/2025R1/Downloads/MeasureDocument/HB5001/Introduced> - HB 5001 description



# SB 797 PATHWAY IMPLEMENTATION FAQs

**WHEN:** Apply any time using the regular licensure application on the Board's web site. Oregon Board of Accountancy (OBOA) staff will automatically determine if any active applications toward initial licensure qualify under any of the pathway options available.

## ISSUANCE TIMELINES:

1. Until December 31, 2025, only applications for initial licensure that qualify under the existing, 150 semester hours plus minimum one year of qualifying experience and passage of the CPA exam can be approved and issued by OBOA licensing staff.
2. Any application for initial licensure pending with OBOA on or after January 1, 2026, will be automatically evaluated if it qualifies for any of the pathways toward CPA licensure available under Senate Bill 797.
3. Regardless of licensure pathway, unless an application for initial CPA licensure was approved and issued on or before December 31, 2025, new initial individual CPA licenses have been issued with adoption of permanent rules effective February 1, 2026.

## THERE ARE THREE CPA LICENSURE PATHWAYS AVAILABLE IN OREGON AS OF JANUARY 1, 2026:

### 150-SEMESTER HOUR PATHWAY:

This is the traditional pathway requiring a degree and 150 semester hours, plus one year of supervised experience and passage of the CPA exam. This is the old pathway that **REMAINS IN PLACE** for three reasons. First, keeping this pathway in place is helpful to ensure Oregon CPAs retain full mobility privileges allowing them to practice in all other U.S. jurisdictions. Second, those that come to accounting late and have degrees in other disciplines still benefit from this pathway. Third, we have accountants who want to pursue a Master's-level education who then benefit from the shorter experience requirement.

### MASTER'S DEGREE PATHWAY.

This is essentially the same pathway as item 1, but removes the 150-semester hour specificity to allow our licensing system to adopt to evolution in the higher education system that may award a Master's degree without meeting a 150-semester hour threshold.

### BACHELOR'S DEGREE PATHWAY:

This is the much talked about new pathway that requires a Bachelor's degree (NOT 120 semester hours specifically, although that is typical for most Bachelor's degree

programs) plus longer supervised experience (2 years / 24 months / 4000 hours minimum) plus passage of the CPA exam.

*NOTE: REGARDLESS OF PATHWAY, ALL SPECIFIC EDUCATION REQUIREMENTS FOR ACCOUNTING-SPECIFIC AND ACCOUNTING-RELATED COURSES CONTINUE TO APPLY - SEE BELOW.*

**DO THE REQUIREMENTS TO SIT FOR THE CPA EXAM AS AN OREGON CANDIDATE CHANGE ON JANUARY 1, 2026, WHEN SENATE BILL 797 TAKES EFFECT? YES.**

In alignment with the changes to the new pathway (option 3 above, which removed the 120-semester hour specific criterion and simply requires a bachelor's degree) the 120-semester specific requirement is being removed for Oregon candidates to sit for the CPA exam effective January 1, 2026, and replaced with a bachelor's degree requirement.

**The accounting education requirements for accounting-specific and accounting-related education continue to apply unchanged to Oregon applicants to sit for the CPA exam.**

**SUPERVISED EXPERIENCE:** Oregon remains a jurisdiction that embraces competency-based supervision requirements toward licensure. This does not change under Senate Bill 797 (2025). Effectively that means that the exact same requirements of who qualifies as a supervisor toward licensure, and what the competencies toward licensure are, are not proposed to change in any way, except solely with respect to the minimum length of supervision depending on the pathway chosen. (Bachelor's only pathway – minimum of 2 years; Master's degree or 150 semester hour pathway - minimum of one year.)

Can qualifying supervision toward licensure obtained prior to January 1, 2026, be counted toward the new Bachelor's-only pathway toward CPA licensure pathway? **YES.**

Can qualifying supervision toward licensure be obtained if I am combining different employers and different experience pathways (audit/tax/private industry)? **YES.**

Note: Please be sure to use separate forms if you have different supervisors sign off on different portions of your supervised experience. This also means only using the supervision form for the attest pathway only for attest experience and only using the supervision forms for tax and private industry for experience signoffs in those areas.

*Continued on the following page.*

# SB 797 PATHWAY IMPLEMENTATION FAQs (CONTINUED)

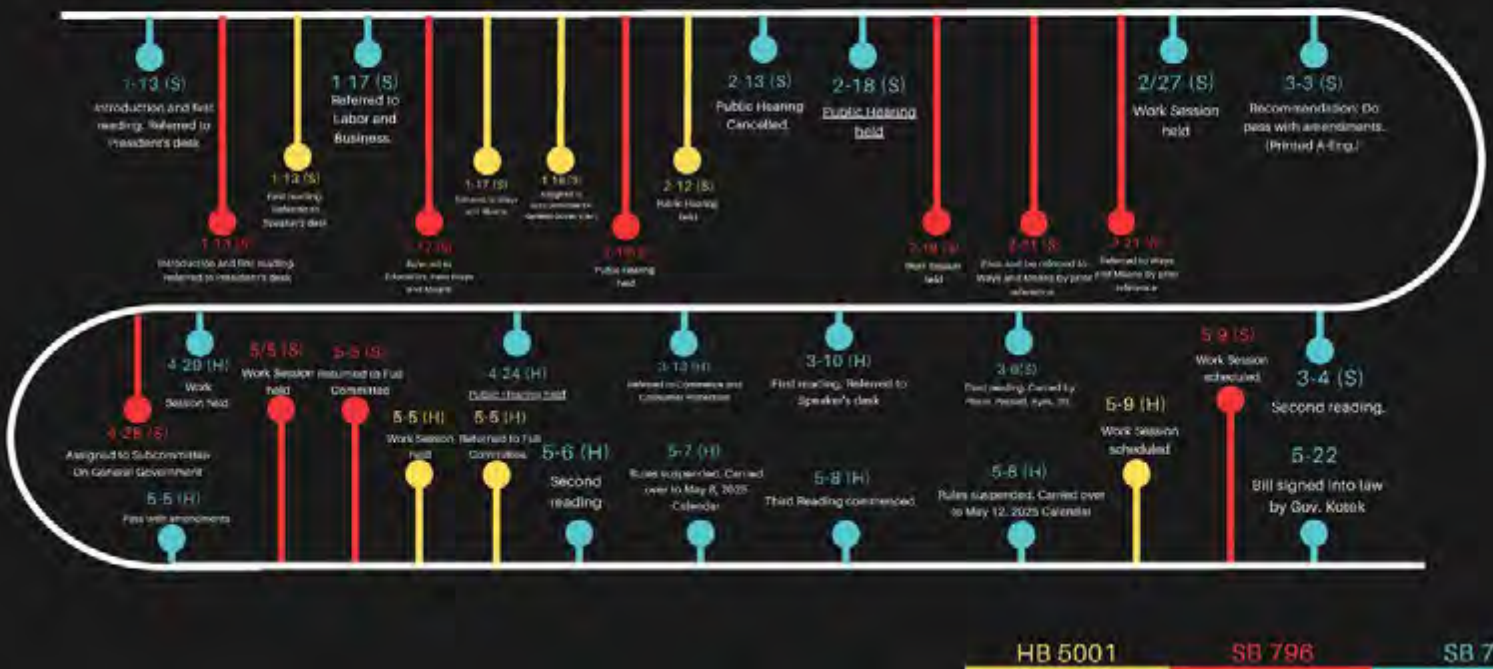
Are the accounting specific education requirements (a.K.A. Buckets) changing with the implementation of the new pathways? **NO.**

1. Rules to be exposed will propose no changes to our education requirement buckets regardless of the pathway under which an applicant for initial licensure qualifies.
2. OBOA is proposing to retain the same approach to the accounting-specific bucket (24 sem./36 qtr. hrs of *upper-division* accounting courses while allowing up to 4 sem. hours of accounting upper division internship credits). OBOA is also proposing no changes to the 24 sem./36 qtr. hours of accounting-related coursework.

DO ANY OF THE PATHWAYS TOWARD CPA LICENSURE IN OREGON AVAILABLE ON OR AFTER JANUARY 1, 2026, ELIMINATE A DEGREE REQUIREMENT? **NO. *Either a Bachelor's degree or Master's degree is still required for CPA licensure.***

## The Board of Accountancy 's Excellent Legislative Adventure

This timeline denotes the pathway BOA bills took during the 2025 legislative session



# BOARD OF ACCOUNTANCY FAQ HIGHLIGHTS

## How do I know if I am eligible to sit for the CPA exam?

To determine your eligibility, please review the **educational requirements** outlined in [OAR 801-010-0050](#) for the CPA exam.

If you have any questions regarding specific courses or credit hours, the Oregon Board of Accountancy is happy to assist you. Please contact us at:

**Email:** [BOA.info@BOA.Oregon.gov](mailto:BOA.info@BOA.Oregon.gov)

**Phone:** 503-378-4181

## How do the annual minimum requirements for CPE work?

The CPA license renewal cycle spans two years, beginning July 1<sup>st</sup> of the first year and ending on June 30<sup>th</sup> of the second year. Within this cycle, there is a minimum annual CPE requirement of **20** hours per year.

### Example Scenario:

If you are licensed on July 1, 2025, and your license number is odd, your next renewal deadline would be June 30, 2027. By this deadline, you must complete a total of **80** CPE hours. You must also meet the annual minimums, which means:

- At least **20** hours of CPE must be completed between July 1, 2025 – June 30, 2026.
- At least **20** additional hours of CPE must be completed between July 1, 2026 – June 30, 2027.

## What are the requirements for registering for a public accounting firm in Oregon? (firms)

### For Business Organizations Located in Oregon:

A firm must register with the Board if it:

- Uses terms like “CPA,” “PA,” or “Certified Public Accountant”
- Provides public accountancy services in Oregon
- Claims to be composed of more than one licensee
- Performs attestation or compilation services (as defined in [OAR 801-005-0010 \(6\)](#) and [\(18\)](#))

### For Sole Proprietors:

A sole proprietorship, professional corporations, or limited liability company owned by a single license holder must register as a firm if it engages in attestation or compilation work (as defined in [OAR 801-005-0010 \(6\)](#) and [\(18\)](#)).

### For Out-of-State Firms:

Out-of-state firms serving Oregon clients must register if they:

- Perform attestation engagements
- Conduct engagements subject to PCAOB auditing standards

Out of state firms that are required to register under the conditions listed above must provide the Board with the name, license number, and contact information of the license holder responsible overseeing attestation services. This individual must be a license holder under [ORS 673.150](#) or meet substantial equivalency requirements under [ORS 673.153](#) and must supervise and authorize the signing of financial statement reports on behalf of the firm.

*Continued on the following page.*

# FAQ HIGHLIGHTS (CONTINUED)

## I am a CPA, but I do not hold an Oregon CPA license, can I perform taxes for an Oregon client?

Yes, as a CPA whose principal place of business is outside Oregon, you can prepare and file taxes for Oregon clients under the state's CPA substantial equivalency provisions ([ORS 673.153](#)). If you hold an active CPA license in good standing from another state that meets substantial equivalency standards, you are authorized to practice public accountancy in Oregon without obtaining an Oregon CPA license.

There are no additional licensing or examination requirements through the Oregon Board of Accountancy or the Oregon Board of Tax Practitioners for providing tax preparation or advisory services. However, you must comply with Oregon's accounting laws and regulations, and your license must remain valid in your home state.

**Restrictions:** If you plan to perform audits, examinations of prospective financial statements, or PCAOB engagements, your firm must be registered with the Oregon Board of Accountancy.

## Out of State CPA Practice Privileges in Oregon:

**Eligibility:** A CPA whose principal place of business is not in Oregon, holds an active license in good standing from another jurisdiction, and meets substantial equivalency standards (as defined in [ORS 673.010 \(21\)](#) and [OAR 801-005-0010 \(73\)](#)) may practice public accountancy in Oregon without obtaining an Oregon CPA license.

Substantial Equivalency Criteria ([OAR 801-005-0010 \(73\)](#)):

- A CPA must have:
  - Completed at least **150** semester hours of college education and earned a bachelor's or higher degree.
  - Passed the Uniform CPA Examination.
  - Acquired at least one year of relevant professional experience (public practice, government, industry, or academia).
- If a CPA's licensing state lacks these standards, the CPA can still qualify by demonstrating they have met these requirements separately.

## Practice Authority ([ORS 673.153](#)):

- A CPA with substantially equivalent licensure may practice in Oregon without obtaining an Oregon CPA license
- The CPA is subject to Oregon Board of Accountancy jurisdiction and must comply with Oregon's accounting laws and regulations

- No requirement to notify the Board, pay a fee, or submit additional paperwork before practicing in Oregon
- The CPA must immediately cease practicing in Oregon if their home state license becomes invalid
- Restrictions:
  - A CPA practicing under this mobility rule may not perform:
    - Audits (SAS engagements)
    - Examinations of prospective financial information (SSAE engagements)
    - PCAOB engagements (audits of public companies), **unless** their business organization is registered with the Oregon Board of Accountancy.

## Out of State Firm Practice Privileges in Oregon:

- Registration Requirement ([ORS 673.160](#)):
  - An out-of-state accounting firm must register with the Oregon Board of Accountancy if it:
    - Has an office in Oregon and performs attestation or compilation services (as defined in [OAR 801-005-0010 \(6\)](#) and [\(18\)](#))
    - Holds itself out as an accounting firm in Oregon
    - Performs attestation services for an Oregon client (even if the firm has no Oregon office)
- Exemptions from Registration ([ORS 673.160\(3\)](#)):
  - An out-of-state firm without an Oregon office does not need to register if it:
    - Performs reviews or compilations for Oregon clients
    - Uses "Certified Public Accountants" or similar terms
    - Conducts its work through a CPA who meets Oregon's substantial equivalency standards ([ORS 673.153](#))

To find more helpful information, check out our FAQ page: <https://www.oregon.gov/BOA/Pages/Frequently%20Asked%20Questions.aspx>

# BOARD OF ACCOUNTANCY OUTREACH

In May of 2025, undergraduate and master's accounting students at the University of Oregon had the unique opportunity to engage directly with leaders from the Oregon Board of Accountancy (BOA) during UO's ACTG 425 course on Professional Ethics for Accountants.

BOA Executive Director Martin Pittioni led a presentation offering practical insights into the role of the profession's regulators and societies, taken from his eight years of experience regulating CPAs in Oregon. Visits like his help bridge the gap between academic ethics instruction and how individual CPAs and firms through regulatory boards and professional societies navigate, shape and enforce ethical principles in practice.

Joining the class at a later session was BOA Chair Haley Lyons, who focused on a specific case example involving her firm to demonstrate how the profession's principles safeguard the public.

Chair Lyons spoke to Camilla Mortenson, Editor of the Eugene Weekly newspaper about the embezzlement that took

place there. Mortenson discussed the timeline of events and the emotional toll. They also discussed how it was done and how it could have been prevented.

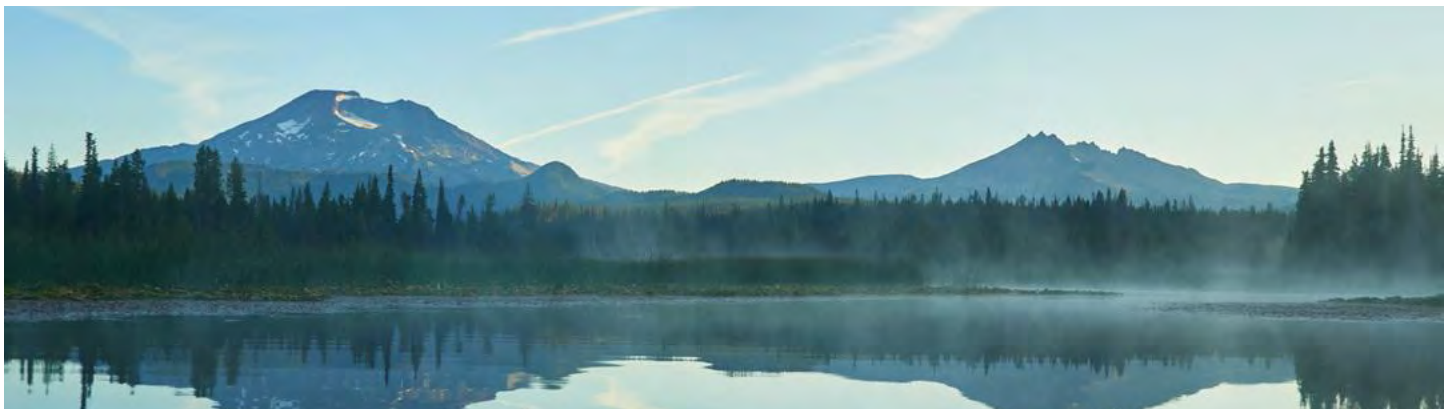
For many students, it was their first direct interaction with BOA leadership and an invaluable insight into how the profession operates in practice, how it will impact them, and what opportunities there are for them to engage with these entities.

The guest lectures were made possible through collaboration with University of Oregon Accounting Professor Mary Savage. She recognized the value of connecting students with influential professionals in the field and the effect that stories of the profession, good and bad, can have on encouraging the next generation.

"My students greatly benefit from insights on licensure, ethical responsibilities, and the evolving landscape of accounting. Your perspective provides invaluable real-world context to their studies and future careers," said Savage.



Would you like to have a member of the Board of Board staff come to you? Reach out to [quinn.stoddard@boa.Oregon.gov](mailto:quinn.stoddard@boa.Oregon.gov) for more information!



# OREGON Q4 CPA EXAM STATISTICS

## Oregon CPA Exam Overall Results and Ranking

Oregon

2024 CPA Examination: All Test Results

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	521	442	193	225	290	203	23	26	84
Sections	966	674	292	269	324	228	27	28	90
% Pass	50.3%	55.9%	37.3%	44.6%	40.4%	63.2%	18.5%	50.0%	80.0%
Avg. Score	71.0	71.7	69.3	70.3	65.5	76.2	60.9	74.3	81.5
Avg. Age	31.2	30.2	33.4	31.1	30.9	30.7	31.9	34.5	32.7

### Jurisdiction Ranking

<b>19</b>	<b>17</b>
Overall Pass Rate	Overall Avg. Score
<b>27</b>	<b>9</b>
Core Pass Rate	Discipline Pass Rate

## Oregon CPA Exam Takers Degrees Held

### Degree Type\*

Highest degree listed for a candidate

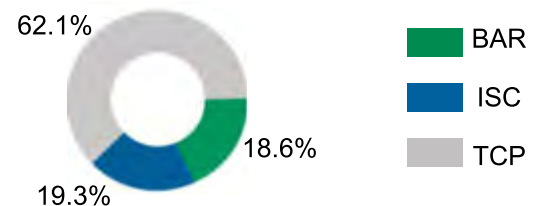
	Candidates	%Total
Bachelor's Degree	411	78.9%
Advanced Degree	67	12.9%
Enrolled/Other	43	8.3%

\*Degree Type and Disciplines data includes both FT and RE candidates.

## Discipline Breakdown of Oregon CPA Exam Takers

### Disciplines\*

Breakdown of what percentage of candidates are taking which disciplines



## Oregon Exam Taker Demographics

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	256	239	26	461	54	6	215	146	51	42	5	103	85	68	55	232
Sections	460	463	43	855	102	9	365	285	118	88	9	190	128	107	96	434
% Pass	46.3%	52.7%	67.4%	49.2%	47.8%	66.7%	56.2%	55.1%	39.0%	39.8%	55.6%	63.2%	44.5%	55.1%	40.6%	47.0%
Avg. Score	69.6	72.0	74.5	70.8	72.2	76.9	71.1	72.8	69.0	69.6	67.8	73.8	69.4	72.5	69.1	70.3
Avg. Age	32.9	29.5	31.6	31.1	31.7	37.1	27.6	32.2	33.3	33.4	21.0	22.6	24.4	26.6	28.4	39.1

## CPA Exam Quick Facts

For Oregonians, the overall pass rate ranked 19th, alongside a strong overall average score of 17. A significant portion of candidates took the TCP discipline exam, reflecting high participation in that area. In addition, many exam takers held a bachelor's degree—78.9%—which aligns with the intent and impact of SB 797 in supporting multiple pathways to CPA licensure.

# 2024 Q4 NATIONAL STATISTICS

## Overall Pass Rate by Section

Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2024-Q4	47.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%

## Overall Pass Rate by Section

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	35,309	25,295	11,627	10,055	13,498	8,758	2,663	2,235	3,330
Sections	40,540	27,968	12,572	10,055	13,499	8,758	2,663	2,235	3,330
% Pass	47.3%	51.0%	39.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
Avg. Score	69.6	70.1	68.5%	69.9	63.8	73.8	66.9	75.4	78.8
Avg. Age	29.0	28.2	30.7	28.7	28.8	28.9	30.5	28.2	29.9

## New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Exam ination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



## Highest Degree Listed and Breakdown of Disciplines Candidates Are Taking

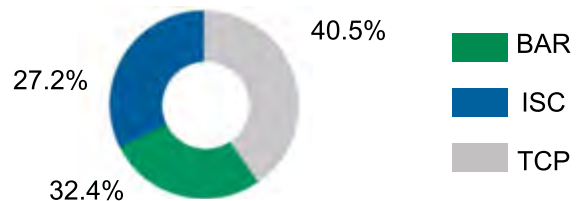
### Degree Type

Highest degree listed for a candidate

	Candidates	%Total
Bachelor's Degree	21,917	62.1%
Advanced Degree	6,641	18.8%
Enrolled/Other	6,751	19.1%

### Disciplines

Breakdown of what percentage of candidates are taking which disciplines



## CPA EXAM Quick Facts

Nationally, candidate pass rates varied by age at the time of examination, with the highest success seen among candidates under 22 (64.1%), followed by those ages 22–23 (53.7%). Pass rates for other age groups were more consistent, ranging from 45.7% to 46.9% for candidates ages 24–29, and 43.5% for candidates age 30 and older. Among jurisdictions with 15 or more candidates, the highest pass rates were reported in Nebraska (62.5%), Utah (57.8%), and Montana (56.1%); however, it is important to note that 30 or more candidates are the cutoff used for the annual performance report. Historical data and trend comparisons are available in prior editions of the *NASBA Report on the Candidate Performance on the Uniform CPA Examination*, available for purchase at [nasbareport.com](https://www.nasbareport.com).

# BOARD OF ACCOUNTANCY MEETING SCHEDULE 2026

# 2026



### Board Meetings & Work Sessions

Wednesday, April 29  
 Thursday, June 04  
 Thursday, September 24  
 Thursday, December 03

Additional Meeting Dates TBD

### Peer Review Oversight Committee

Tuesday, May 12  
 Tuesday, August 18  
 Tuesday, November 03

### Laws and Rules Committee

Thursday, January 9  
 Tuesday, January 20  
 Tuesday, April 28  
 Tuesday June 02  
 Tuesday June 22

### Complaints Committee

Thursday, January 13  
 Thursday, April 30  
 Tuesday, August 11  
 Monday, November 02

### Pipeline Committee

Meeting dates TBD

### Holidays

Monday, May 25 - Memorial Day  
 Friday, June 19 - Juneteenth  
 Friday, July 3 - Independence Day  
 Monday, September 7 - Labor Day  
 Wednesday, Nov. 11 - Veteran's Day  
 Thursday, November 26 - Thanksgiving  
 Friday, November 27 - Thanksgiving  
 Friday, December 25 - Christmas Day

### Other Events

- NASBA Exec. Dir., Staff & Legal Counsel Conference March 24-26 (Austin, TX)
- OSCP Circle of Excellence May 5-7
- OSCP Gov Acct & Audit Conf. May 19-26
- OSCP Strategic Leadership May 27-29
- NASBA West. Regionals 6/23-25 (Park City, UT)
- Oct 25-28 NASBA Annual Meeting (Litchfield Park, AZ)
- OSCP Professional Issues Update Dec 9

# HOW THE BOARD OF ACCOUNTANCY ENFORCES ITS RULES AND REGULATIONS

## ***Complaints, what goes into them, what is the complaint process.***

The Board of Accountancy protects the public by regulating the practice and performance of services provided by licensed accountants. The effective investigation and resolution of complaints is an essential element of the Board's desire to fulfill its mission. Accordingly, the Board welcomes active participation by affected licensees in negotiating the appropriate final outcomes of disciplinary action. The Oregon Board of Accountancy responds to all written complaints submitted to the Board. Complaints can originate from the public, another accountant, a client, a previous client, or anyone at all. The Board may also initiate an investigation based on information received, such as a notice in the newspaper. For information about disciplinary history of a licensed accountant or public accounting firm, contact the Board's Compliance Specialist, Quinn Stoddard at 503-378-2262 or email at [quinn.stoddard@boa.oregon.gov](mailto:quinn.stoddard@boa.oregon.gov).

Your complaint will be referred to the Board investigator, [Jeremiah Leppert](#). The investigator will prepare a report that will be presented to the Complaints Committee for consideration. The Complaints Committee is composed of Certified Public Accountants and Public Accountants who are appointed by the Board. The Committee, which meets at least once each fiscal quarter, will make a recommendation on each case to the Board. A copy of your complaint will be sent to the licensee so that their side of the story may be presented. If the answer raises additional questions, you may be asked to submit additional comments.

### **What typically qualifies as a complaint?**

Complaints can cover a variety of issues, however, all complaints taken up by the Board of Accountancy must have something to do with a CPA or the practice of accountancy specifically. The BOA does not have jurisdiction over matters outside of the scope of public accounting.

### **Timelines for complaints**

You should receive acknowledgment of your complaint within **five (5)** business days after it is received. The length of time required to investigate a complaint varies depending on the nature of the complaint, whether the facts of the case are in dispute and the cooperativeness of the individuals involved in the case. A complaint involving a complex financial matter will take more time to investigate than a complaint that a licensee failed to return client's records. Your complaint will be handled as quickly as possible and you will be notified of the outcome. Both parties to the complaint will be notified of the following events: Notice that the complaint is opened, during the investigation the investigator may contact either party for additional information or notice of the Board's decision.

Where can investigation results be found: <https://www.oregon.gov/BOA/Pages/Disciplinary-Action-Report.aspx>

Link to complaint form: <https://www.oregon.gov/BOA/Documents/Complaint%20Form%202025%20-%20Blank.pdf>

Allegation	Number of Complaints	Percent of Total
Due Professional Care	99	12.89%
Professional misconduct	86	11.19%
Improperly done tax filing/return	72	9.37%
Holding out as a CPA improperly	66	8.60%
Practicing without a license or an improper one	58	7.55%
Practicing with a lapsed license	57	7.42%

# STAY CONNECTED

Important links in website, social media, etc.



Board of Accountancy Homepage



Instagram



Facebook



X.com



YouTube



Linked-In

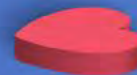


## Contributor list

Martin Pittioni, Jeremiah Leppert, Haley Lyons, Quinn Stoddard, Shelley Ostrem

The BOA website has undergone some construction. Check out our new directory for an easier time navigating: <https://www.oregon.gov/BOA/Pages/Site-Map.aspx>

Want to continue receiving a newsletter? Subscribe here: <https://www.surveymonkey.com/r/ZBHTL2>





## MEMBERS OF THE BOARD

- Mark Whitman, CPA – Chair
- John Curzon, CPA - Vice Chair
- James “Rusty” Minnix, CPA - Secretary
- Bryan Storms, CPA
- Rob Sellers, CPA
- Jody Manning
- Taylor Green

## BOARD STAFF

- Ashley Plyushko, CPA  
Executive Director
- Rebekah Flanagan  
Chief Accountant
- Heather Grable  
CPE Coordinator
- Lauren Norcom  
Licensing Coordinator
- LaLisa Semrad  
Enforcement Coordinator
- Matthew Sinclair  
Records Coordinator/PROC
- Symone Chambers  
Exam Coordinator
- Melanie King  
Office Manager/CPO
- Travis Jacobs  
Compliance Investigator
- Mykal Kephart  
Program Assistant



## System Updates

### Preparing for the Technical CPE Requirement

Effective January 1, 2026, permit holders must complete 20 hours of technical CPE each year they hold a permit to practice unless specifically exempted in the rule. Those who are applying for their initial permit, renewing a lapsed permit, and those not holding a permit are exempt from this requirement during that year.

To allow for the implementation of the technical CPE requirement, the registrant portal was modified. Prior to the rule change, CPE categories were as listed: TAA, PA, Ethics, Compilations, and IGA. Registrants will now enter their CPE under four categories: Technical, Non-Technical, Ethics, and Compilation.

Registrants will still be able to view CPE entered under the categories of IGA, PA, and TAA for prior years, but the system will not allow any more CPE to be entered under these categories. Ethics and Compilation will remain as separate categories but will be considered technical subject matter.

Additional information regarding the technical CPE requirement may be found by [clicking here](#).

## CONTACT INFORMATION

Oklahoma Accountancy Board  
201 N.W. 63rd Street, Suite 210  
Oklahoma City, OK 73116  
Local: (405) 521-2397  
Fax: (405) 521-3118  
Website: <https://oklahoma.gov/oab.html>

The Oklahoma Accountancy Board Bulletin is the official publication of the Oklahoma Accountancy Board.

### New System Setup

All information with a \* is required information.

CPE Category *	Select...
Activity Type *	COMP - Compilation
Activity Title *	ETHICS - Regulatory or Behavioral Ethics
Organization *	NON-TECHNICAL - Indirectly relate to CPA's field of business
	TECHNICAL - Directly relate to the CPA's field of business

\* If you presented or attended an event, program or conference, please indicate the sponsoring organization  
If you taught as instructed, please indicate the institution, school





## Licensing Pathways Q&A

### Is Oklahoma implementing the new bachelor's plus two years of experience pathway?

The Oklahoma Accountancy Board (OAB) voted in October 2025 to support the expansion of pathways to the CPA license, including a "bachelor's plus two" pathway. **A bachelor's plus two pathway is NOT currently available.**

The OAB, alongside the Oklahoma Society of CPAs, is supporting legislation (House Bill 4317) to expand pathways to CPA licensure in Oklahoma, giving students and candidates more flexibility in how they meet licensure requirements.

### Will the current pathway of 150 hours plus one year of experience continue to be an option?

Yes! We are expanding pathways to the CPA, meaning the current pathway is still available to candidates. Oklahoma's House Bill 4317 would expand the options to include three pathways:

- **Master's degree + 1:** requires a master's degree with an accounting concentration, one year of supervised work experience, and passing the CPA Exam
- **Bachelor's degree + 30 credit hours + 1:** requires a bachelor's degree with an accounting concentration, at least 30 additional credit hours, one year of supervised work experience, and passing the CPA Exam
- **Bachelor's degree + 2:** requires a bachelor's degree with an accounting concentration, two years of supervised work experience, and passing the CPA Exam

The first two pathways listed reflect the ways in which we see candidates meet the current requirements for licensure. The third pathway reflects the proposed expansion.

### Does the new pathway have to be approved by the Oklahoma Legislature?

Yes, the OAB does not have the authority to unilaterally expand the pathways available to CPA candidates.

House Bill 4317 is currently working its way through the legislature, and the timeline depends heavily on the legislative process. Bills must move through committee hearings, the House of Representatives, and the Senate, before ultimately going to the governor to be signed in to law. Timing can vary.

### When will the new pathway be in effect?

This will be decided by the legislature, but the expected date is late 2026.

### How will I know when the new pathway is available?

If passed by the legislature and signed into law, the OAB will communicate this to candidates through normal channels, including the website, social media, the bulletin, and email.

### Am I bound to the pathways in effect when I applied to sit for the exam?

No. A candidate may apply for any pathway which is effective at the time of applying for licensure.

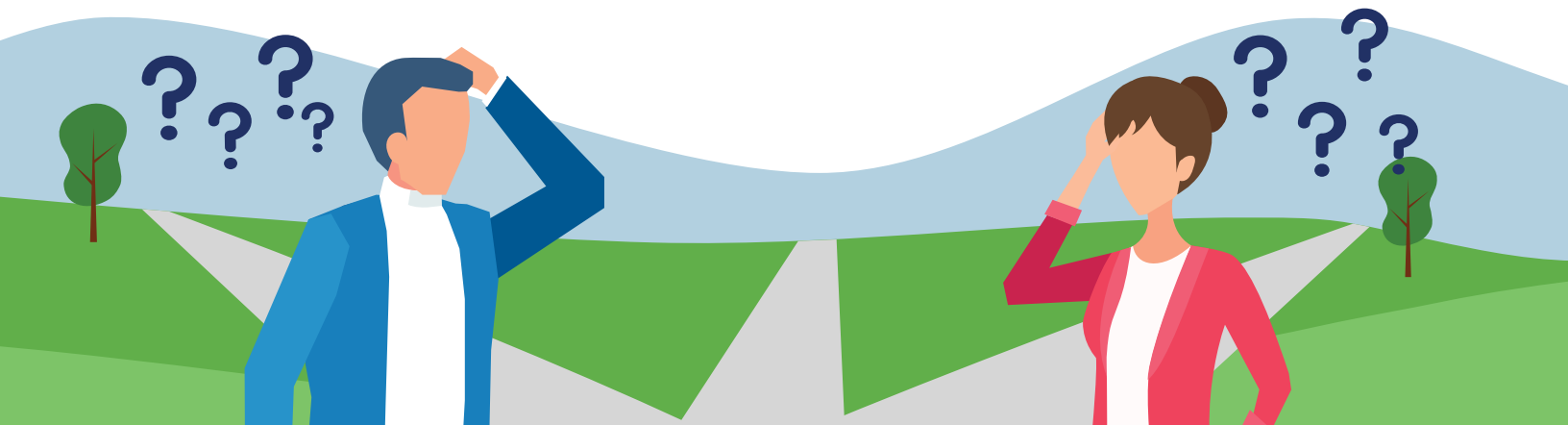
### Will this change how many accounting or business hours I need to sit for the CPA exam or be licensed?

In the bill, the current accounting concentration requirements to sit for the exam and be licensed will continue to be an option for candidates until May 2030.

An alternative accounting concentration will also be available to candidates upon the bill's effective date. This alternative is comprised of 24 hours of accounting above principles and 24 hours of general business (lower- or upper-level) for both exam and licensure. This could change depending on the legislative process. Additional information will be released upon bill passage.

### Is there a "better" pathway?

No, the pathway chosen should reflect the best fit for you and your situation.





## Board Members Chosen to Serve on National Committees

OAB Vice Chair John Curzon, CPA has been selected to serve on the National Association of State Boards of Accountancy (NASBA) International Qualifications Appraisal Board committee. This committee's charge is to survey and assess professional practice standards and qualifications in specified countries and recommend the feasibility of recognition of credentialed non-US professionals.



**John Curzon**

strategies and tactics to assist the NASBA Director of Legislative and Governmental Affairs in supporting boards of accountancy on legislative matters.

OAB Board Member Rob Sellers, CPA has been selected for the NASBA Communications committee. This committee's charge includes promoting effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.



**Robert Sellers**

OAB Secretary Rusty Minnix, CPA has been selected for the NASBA Legislative Support committee. This committee supports boards through the development of legislative support



**Rusty Minnix**

We are excited to see that Oklahoma is being represented at the national level and thank the board members for their service.

### Receiving OAB Emails

The Board encourages board members to mark the Board's mass email delivery address OAB@public.govdelivery.com as a safe sender. This is the email address used for most bulletins, major announcements, and warnings of phishing attempts. Recently, this was the method used to warn registrants of a mass phishing scheme, claiming the Board needed our registrants to download licensing software.



## Common Questions and Answers

Below are a few of the many questions fielded by Board staff the past few months. We felt these may be beneficial for our entire CPA and candidate population.

**Q: If I am approved for a CPE exemption, do I need to file my annual renewal?**

A: Yes, an approved CPE exemption does not eliminate the requirement to file your annual renewal. Failure to file your renewal will lead to revocation.

**Q: My certificate is in retired status. Does the 20-hour technical CPE requirement affect me?**

A: No, the 20-hour technical CPE requirement only applies to those CPAs who hold permits to practice and do not qualify for an exemption. Under Oklahoma law, a CPA in retired status may not hold a permit to practice.

**Q: Is bookkeeping considered the practice of public accounting?**

A: If a CPA is using the designation and doing bookkeeping for the general public, it is considered the practice of public accounting.

**Q: I updated my employment in the registrant portal, and it now shows pending approval. Am I able to complete my renewal?**

A: Yes, you are able to complete your annual renewal even if the update to your employment shows as pending approval. You should never stop your renewal because of incorrect employment, failure to complete CPE, etc. We urge you to complete your renewal and then contact the Board. We will work with you on addressing any issues.

**Q: I changed my firm structure and name. Do I need to notify the Oklahoma Accountancy Board?**

A: Yes! If a CPA firm updates their firm structure or name, they will need to update their firm registration with the Board. This is done by filing an initial firm registration application.



## Successful Candidate List 2025 Quarter 4 (October – December)

**KAYLEN ANDERSON**  
ALEXANDRA ABLAH  
ANDREA BENTLEY  
SUMMER BRAGG  
JULIE BRYDON  
**MICHAEL BUSSOW**  
CATHERINE CONLEY  
**KIRSTEN CROUCH**  
**EMILY DAVIS**  
**PAUL GAMBARDELLA**  
**BENJAMIN GARNER**

ELIZABETH GIGER  
**OLIVIA HAMPTON**  
**JAMES HENRY**  
**ROADY HOLLINGSWORTH**  
DANIEL HOWARD  
**AN LE**  
**AUTUMN LEWIS**  
**JALEN MACK**  
RONIT MAHARJAN  
DAVIS MARTIN  
ADDISON MCKINNIS

GREGORY NEWMAN  
GIAO NGUYEN  
**GARRETT NORMAN**  
MARK OMOKARO  
MELANIE PAGE  
**KEVIN PAQUETTE**  
**JUSTIN PRICE**  
PATRICK ROBERTS  
KYLIE RODGERS  
SHELBY RUBINO  
KYLE SCOTT

KATE STONE  
RYLEY TURNER  
SAMUEL USIADE  
JAMES WATKINS  
PHUONG WEAVER  
**RYLEE WEBSTER**  
MASON WELTON  
**JACOBY WOODEN**

### New CPAs

Parker Balan  
Danielle Nicole Bettis  
Julie Brydon  
Michael Carl Bussow  
Ye Hoon Cho  
Kirsten Crouch  
Paul A. Gambardella II  
Benjamin Garner  
Olivia Hampton  
Roady M. Hollingsworth  
Brooks Rachel Inbody  
Ronit Maharjan  
Davis Martin  
Jay Mauldin

Addison McKinnis  
Gregory C. Newman  
Giao N. Quynh Nguyen  
Kevin Paquette  
Camron Rehling  
Jackson S. Reynolds  
Patrick Roberts  
Kylie Elissa Rodgers  
Jaden Victoria Stone  
Kate Linn Stone  
Bryan Thomas  
James Hunter Watkins  
Connor Wilson

**HAPPY**  
**(WORK) ANNIVERSARY**

**15 Years**

**Heather Grable**  
**Rebekah Flanagan**

**THANK YOU FOR YOUR**  
**DEDICATION AND SERVICE!**

**IN MEMORIAM**

Ryan Goga, CPA  
David Bayles, CPA  
Lyle Watrous, CPA  
James Hardy, CPA  
Kathryn Anderson, CPA  
Livinus Onwuchuruba, CPA

**50 Years of Licensure**

Paul Emmons, CPA  
Terrance Teel, CPA

*Thank you for all your years of service as a CPA!*

**55 Years of Licensure**

Stephen Anderson, CPA  
Eneth Banks, CPA  
Robert Best, CPA  
Archer Brock, CPA  
Robert Carter, CPA  
Jerry Castleman, CPA  
Duane Cutter, CPA  
Maurice Emmer, CPA  
George Hall, CPA  
William Holder, CPA  
John Linehan, CPA  
Edward Matthews, CPA  
Joe Miller, CPA  
Kendall Pewthers, CPA

**55 Years of Licensure Cont.**

Robert Provine, CPA  
Don Sessions, CPA  
Frank Stephens, CPA  
Gary Taliaferro, CPA  
Charles Talley, CPA  
James Taylor, CPA  
Ronald Waul, CPA  
Marion Williams, CPA

**60 Years of Licensure**

David Hogan, CPA  
James Lyon, CPA  
Jerry Shore, CPA  
Henry Sowders, CPA



# Permit to Practice Public Accounting and CPE Requirement

*Rule Change – Effective 01/01/2026*

## 10:15-30-5 Reporting and documentation by certificate and license holders

### New Rule: Applies to ALL permit holders

Certificate or license holders holding a permit to practice public accounting shall complete a minimum of twenty (20) hours of CPE in a technical field of study each calendar year. This requirement shall not apply to the calendar year in which a permit is initially issued, to the calendar year in which a lapsed permit is renewed, or to the calendar year in which a certificate or license holder does not hold a permit to practice public accounting.

## Technical Versus Non-Technical

### Technical

Technical fields of study are technical subjects that contribute to the maintenance and/or improvement of the competence of a CPA in the profession of accountancy and that directly relate to the CPA's field of business.



- Accounting
- Accounting (government)
- Auditing
- Auditing (government)
- Business law
- Economics

### Examples

- Finance
- Information technology
- Management services
- Ethics
- Specialized knowledge
- Statistics
- Taxes

### Non-Technical

Non-Technical fields of study are subjects that contribute to the maintenance and/or improvement of the competence of a CPA in areas that indirectly relate to the CPA's field of business.



- Business management and organization
- Communications and marketing
- Computer software and applications
- Personal development
- Personnel/human resources
- Production

### Examples

**Note:** This requirement is not in addition to the overall CPE requirements. Rather, at least 20 of the total CPE hours one would normally complete each year must be classified as "technical", if holding a permit to practice.

PORTAL SYSTEM CHANGES: Registrants will enter their CPE under four categories: Technical, Non-Technical, Ethics, and Compilation. Registrants will still be able to view CPE entered under the categories of IGA, PA, and TAA for prior years, but the system will not allow any more CPE to be entered under these categories. Ethics and Compilation will remain as separate categories but will be considered technical subject matter.



## ENFORCEMENT ACTIONS

*Collected disciplinary fines are remitted to the State General Fund for general state operations.*

Individual orders in these cases can be requested from the Enforcement Coordinator for the Board or viewed on the OAB website under the "Licensee Lookup" search. This list includes only those disciplinary orders approved January through February 2026.

**RESPONDENT: Christopher J. Kopecky, CPA #13331-Atlanta, GA  
CASE # 2558 DATE OF BOARD ACTION: 2/20/26**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for calendar year 2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 20 CPE hours to apply to the shortage.

**RESPONDENT: Angela M. Floyd, CPA #11298-Coppell, TX  
CASE # 2561 DATE OF BOARD ACTION: 2/20/26**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2022-2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 1 CPE hour to apply to the shortage.

**RESPONDENT: Maina Karanja, CPA #18239-Cypress, TX  
CASE # 2563 DATE OF BOARD ACTION: 2/20/26**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023 and the minimum required ethics hours for that same period. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500,

plus costs of \$105. In addition, Respondent submitted 6 CPE hours, including 1 ethics hour, to apply to the shortage.

**RESPONDENT: Caitlin N. Esparza, CPA #17427-Edmond, OK  
CASE # 2564 DATE OF BOARD ACTION: 2/20/26**

Respondent violated the Act and Board's Rules by engaging in misconduct by deleting certain company computer files after her employment was terminated. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$2,000, plus costs of \$105. In addition, Respondent shall remain on probation for one year from the effective date of the Order.

**RESPONDENT: Jean E. Hale, CPA #12248 - Choctaw, OK  
CASE # 2565 DATE OF BOARD ACTION: 2/20/26**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2022-2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 15.5 CPE hours to apply to the shortage.

**RESPONDENT: Hyuk Chan, CPA #16650 - Edmond, OK  
CASE # 2566 DATE OF BOARD ACTION: 2/20/26**

Respondent violated the Act and Board's Rules by practicing public accounting under an unregistered firm for several years before registering the entity with the Board. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$3,000, plus costs of \$105.



NASBA  
UPDATES

# **NASBA Upcoming Meeting Schedule**

## **2026 Western Regional Meeting**

Park City, UT

June 23 – 25, 2026

## **119<sup>th</sup> Annual Meeting**

Litchfield Park, AZ

October 25-28, 2026

# **NASBA – Committee Info**

**Communications Committee (Rachel Hanks)** – Promote effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.

**Communications Committee (Mark Diehl)** – Promote effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.



Mission Driven - Member Focused

NEED HELP DECIDING ON A COMMITTEE?

**MAKE A DIFFERENCE**

*Volunteer Today!*



[COMMITTEES](#)

[BYLAWS](#)

[INTEREST FORM](#)

Committee interest submissions will close on **May 1, 2026**. We encourage you to take advantage of this opportunity to have a voice in shaping NASBA's future. To help you determine the best fit, we've created a series of short videos highlighting each committee's focus and impact. Click the link below to explore the videos and your options for the 2026-27 committee cycle.

**Important Reminder:** Even if you are currently serving on a committee, you must submit a new form to indicate your interest in continuing to serve.

Whether you're looking to deepen your involvement or bring a fresh perspective, we encourage you to volunteer and submit your interest before the deadline. Thank you for your continued commitment to NASBA.

## COMMITTEE VIDEOS

## COMMITTEE REQUEST PROCESS



### **Log on to the Member Portal: [nasbanation.nasba.org](https://nasbanation.nasba.org)**

If you forgot your password, click on Forgot Your Password. Enter your email address and a password reset link will be emailed to you. Follow the instructions to set up a new password. If you have not logged into the new portal yet, please [click this link](#) to learn how to reset your password. Contact [membership@nasba.org](mailto:membership@nasba.org).



### **Click on My Committees to read the descriptions of each committee.**

Once you review committees, go back to the main screen and complete the committee interest form.



### **Complete and Submit the Committee Interest Form.**

Select three committee choices. If you are presently on a committee and wish to continue, make that committee your first choice.



### **Update your specialization, bio and upload a headshot.**

Under Personal Snapshot, to assist the selection committee in your expertise.



NASBA | 150 Fourth Avenue North | Suite 700 | Nashville, TN | 37219-2417  
Phone: 615-880-4200 | Website: [www.nasba.org](http://www.nasba.org)

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# INVESTIGATIONS



**MEMORANDUM**

DATE: April 09, 2026  
 TO: Board of Public Accountancy   
 THRU: Erika Prieksat, Chief Investigator   
 FROM: Roger Rouse, Investigator   
 RE: Investigative Report for the April 23, 2026 Meeting

The following information was compiled as an investigative report to the Board for the period of January 22, 2026 thru April 09, 2026; this report includes cases, complaints, and intake matters handled since the last report.

Matters opened by the Paralegals in Anchorage and Juneau, regarding continuing education audits and license action resulting from those matters are covered in this report.

**OPEN - 67**

<u>Case Number</u>	<u>Violation Type</u>	<u>Case Status</u>	<u>Status Date</u>
<b>CERTIFIED PUBLIC ACCOUNTANT</b>			
2026-000286	Fraud or misrepresentation	Intake	03/23/2026
2022-001162	Violation of licensing regulation	Complaint	12/09/2022
2025-000525	Unlicensed practice or activity	Complaint	09/08/2025
2025-000760	Unlicensed practice or activity	Complaint	08/19/2025
2025-001076	Unlicensed practice or activity	Complaint	12/18/2025
2025-001085	Unlicensed practice or activity	Complaint	12/18/2025
2025-001087	Unlicensed practice or activity	Complaint	11/19/2025
2025-001139	Falsified application	Complaint	12/22/2025
2025-001146	Falsified application	Complaint	12/22/2025
2025-001154	Falsified application	Complaint	12/22/2025

2025-001192	Falsified application	Complaint	12/17/2025
2025-001201	Falsified application	Complaint	12/18/2025
2025-001206	Falsified application	Complaint	12/18/2025
2025-001219	License Application Review/Referral	Complaint	12/22/2025
2025-001221	Falsified application	Complaint	12/23/2025
2025-001226	License Application Review/Referral	Complaint	12/24/2025
2025-001228	License Application Review/Referral	Complaint	12/24/2025
2025-001232	License Application Review/Referral	Complaint	12/29/2025
2025-001234	License Application Review/Referral	Complaint	12/29/2025
2025-001237	License Application Review/Referral	Complaint	12/31/2025
2026-000002	Falsified application	Complaint	01/05/2026
2026-000010	Falsified application	Complaint	03/27/2026
2026-000022	License Application Review/Referral	Complaint	01/12/2026
2026-000023	License Application Review/Referral	Complaint	01/12/2026
2026-000025	License Application Review/Referral	Complaint	01/12/2026
2026-000091	Unlicensed practice or activity	Complaint	03/10/2026
2026-000136	Unlicensed practice or activity	Complaint	04/07/2026
2026-000139	Continuing education	Complaint	02/25/2026
2026-000140	Continuing education	Complaint	03/02/2026
2026-000141	Continuing education	Complaint	03/13/2026
2026-000143	Continuing education	Complaint	03/17/2026
2026-000156	Falsified application	Complaint	04/07/2026
2026-000161	Continuing education	Complaint	03/02/2026
2026-000163	Continuing education	Complaint	03/02/2026
2026-000168	Continuing education	Complaint	03/16/2026
2026-000169	Continuing education	Complaint	03/17/2026
2026-000170	Continuing education	Complaint	03/17/2026
2026-000171	Continuing education	Complaint	03/18/2026
2026-000172	Continuing education	Complaint	03/16/2026
2026-000175	Continuing education	Complaint	03/03/2026
2026-000176	Continuing education	Complaint	03/04/2026

2026-000177	Continuing education	Complaint	03/04/2026
2026-000178	Continuing education	Complaint	03/05/2026
2026-000179	Continuing education	Complaint	03/17/2026
2026-000182	Continuing education	Complaint	03/05/2026
2026-000183	Continuing education	Complaint	03/05/2026
2026-000184	Continuing education	Complaint	03/05/2026
2026-000185	Continuing education	Complaint	03/17/2026
2026-000186	Continuing education	Complaint	03/17/2026
2026-000187	Continuing education	Complaint	03/17/2026
2026-000192	Continuing education	Complaint	02/25/2026
2026-000206	Unlicensed practice or activity	Complaint	04/09/2026
2026-000227	Unlicensed practice or activity	Complaint	03/06/2026
2026-000231	Unlicensed practice or activity	Complaint	03/06/2026
2023-000514	Contested license denial	Monitor	
2021-000081	Violation of licensing regulation	Investigation	01/13/2022
2022-000068	Negligence	Investigation	02/22/2024
2022-000932	Violating professional ethics	Investigation	02/03/2025
2022-000933	Violating professional ethics	Investigation	01/21/2025
2026-000013	Falsified application	Investigation	02/03/2026
2026-000083	Unlicensed practice or activity	Investigation	02/24/2026
2026-000100	Unlicensed practice or activity	Investigation	04/02/2026

**CERTIFIED PUBLIC  
ACCOUNTANT REGISTRATION**

2026-000132	Unlicensed practice or activity	Complaint	02/20/2026
2026-000134	Unlicensed practice or activity	Complaint	02/20/2026
2022-000131	Incompetence	Investigation	09/01/2023
2024-000079	License Application Review/Referral	Investigation	01/13/2026

**CORPORATE AUTHORIZATION**

2022-001164	Violation of licensing regulation	Complaint	12/09/2022
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**Closed - 18**

<b><u>Case #</u></b>	<b><u>Violation Type</u></b>	<b><u>Case Status</u></b>	<b><u>Closed</u></b>	<b><u>Closure</u></b>
<b>CERTIFIED PUBLIC ACCOUNTANT</b>				
2026-000050	License Application Review/Referral	Closed-Intake	01/29/2026	Review Complete
2026-000067	License Application Review/Referral	Closed-Intake	01/26/2026	Review Complete
2024-000500	Continuing education	Closed-Complaint	02/02/2026	No Action - No Violation
2025-001214	License Application Review/Referral	Closed-Complaint	03/10/2026	No Action - No Violation
2025-001227	License Application Review/Referral	Closed-Complaint	02/04/2026	Review Complete
2025-001236	Falsified application	Closed-Complaint	02/13/2026	No Action - No Violation
2026-000096	Falsified application	Closed-Complaint	03/26/2026	No Action - No Violation
2026-000237	License Application Review/Referral	Closed-Complaint	03/27/2026	No Action - No Violation
2024-000729	Continuing education	Closed-Investigation	02/26/2026	License Action
2025-000117	Unlicensed practice or activity	Closed-Investigation	02/13/2026	License Action
2025-000118	Unlicensed practice or activity	Closed-Investigation	02/13/2026	License Action
2026-000052	Falsified application	Closed-Investigation	03/13/2026	Advisement Letter
2026-000054	Falsified application	Closed-Investigation	03/04/2026	Advisement Letter
2026-000077	Falsified application	Closed-Investigation	03/26/2026	Advisement Letter
<b>CERTIFIED PUBLIC ACCOUNTANT REGISTRATION</b>				
2025-001169	License Application Problem	Closed-Intake	01/29/2026	Review Complete
2025-001170	License Application Problem	Closed-Intake	01/23/2026	Review Complete
2024-000576	Violation of licensing regulation	Closed-Complaint	02/20/2026	License Lapsed - Flagged Do Not Renew
2026-000051	Falsified application	Closed-Investigation	03/13/2026	Advisement Letter

***END OF REPORT***

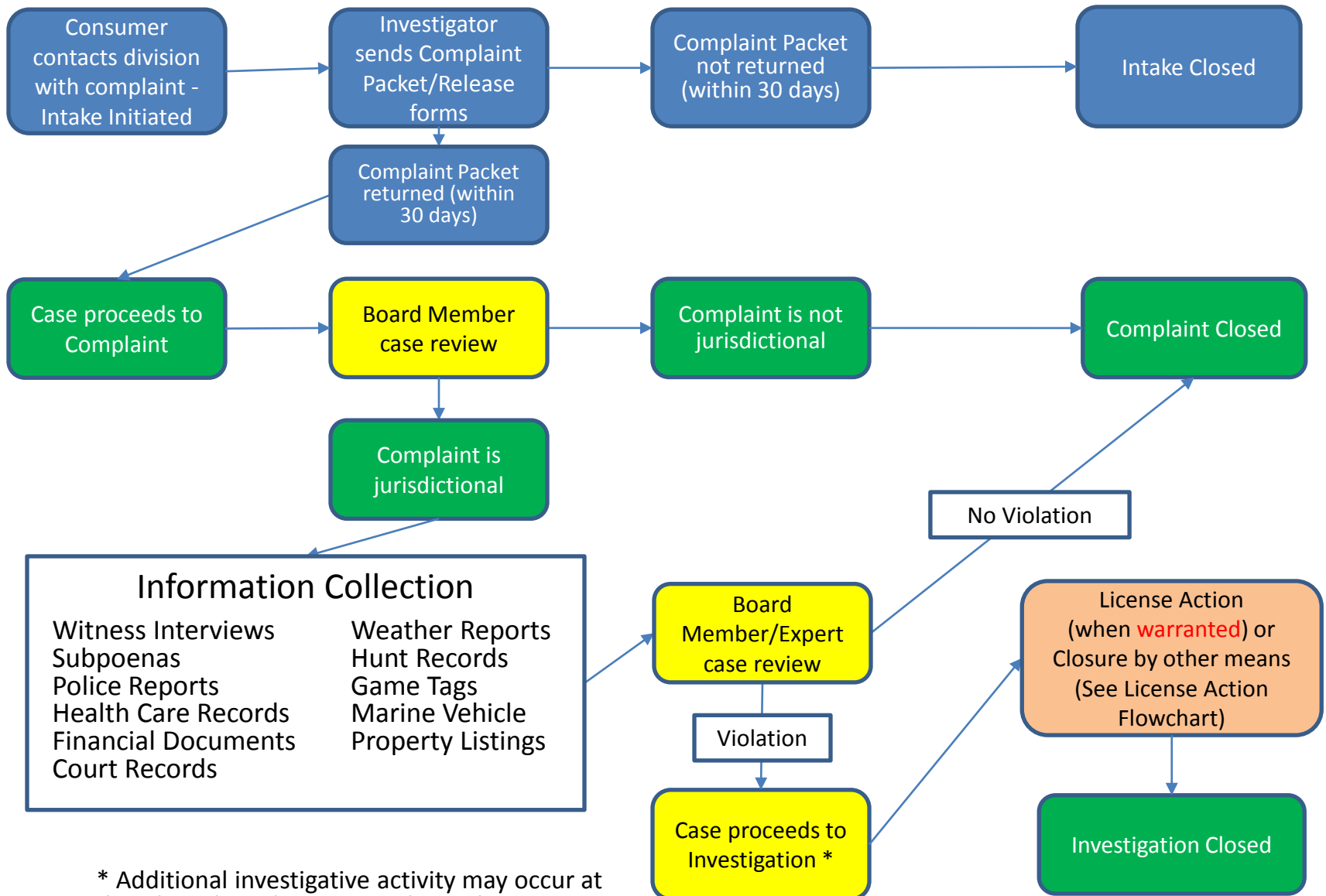
**ALASKA BOARD OF PUBLIC ACCOUNTANCY  
RECOMMENDED DISCIPLINARY GUIDELINES  
ADOPTED 4/25/2025**

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

The following are common issues and violations:

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

# 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

# ED Report

## Boards & Commissions Update

### **Board Roster**

Position ↑	Appointee (Current Appointee)	Date Appointed (Current Appointee)	Expiration Date
CPA/PA	Mark Diehl Jr.	6/22/2023	3/1/2027
CPA/PA	Donovan Neal	9/19/2024	3/1/2028
CPA/PA	Rachel Hanks	3/1/2025	3/1/2029
CPA/PA	James Doughty	3/7/2025	3/1/2029
CPA/PA	Elizabeth Stuart	3/1/2026	3/1/2030
Public			3/1/2027
Public			3/1/2028

TWO public member seats are currently vacant.

Please spread the word and invite people to apply!

Anyone interested should apply with Boards & Commissions:

<https://gov.alaska.gov/services/boards-and-commissions/apply-for-a-board-appointment/>

### **General FYI**

The Division is still down to one regulations specialist.

Admin Order 360 - the purpose of which is to improve the quality, transparency, and efficiency of the State's regulatory environment.

\*Additional information about AO 360 is available in the packet under agenda item #11.

### **Misc 2025 Renewal Info.**

Random audit letters were sent out, with most licensees responding within the required timeframe. There are only a couple still pending; if responses are not received soon, they will be sent the paralegals for follow up.

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

Summary of All Professional Licensing  
Schedule of Revenues and Expenditures

Board of Public Accountancy	FY 20	FY 21	Biennium	FY 22	FY 23	Biennium	FY 24	FY 25	Biennium	FY 26 1st & 2nd QTR
	<b>Revenue</b>									
Revenue from License Fees	\$ 763,235	\$ 164,635	\$ 927,870	\$ 646,145	\$ 136,860	\$ 783,005	\$ 600,898	\$ 153,165	\$ 754,063	\$ 215,650
General Fund Received		\$ -	-	\$ 17,196	\$ 3,621	20,817	\$ 1,154	\$ -	1,154	\$ -
Allowable Third Party Reimbursements	\$ 1,465	\$ -	1,465	\$ 720	\$ 6,304	7,024	\$ 8,980	\$ 6,859	15,839	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 764,700</b>	<b>\$ 164,635</b>	<b>\$ 929,335</b>	<b>\$ 664,061</b>	<b>\$ 146,785</b>	<b>\$ 810,846</b>	<b>\$ 611,032</b>	<b>\$ 160,024</b>	<b>\$ 771,056</b>	<b>\$ 215,650</b>
<b>Expenditures</b>										
Non Investigation Expenditures										
1000 - Personal Services	124,487	134,983	259,470	158,954	129,224	288,178	177,675	172,951	350,626	90,693
2000 - Travel	6,800	278	7,078	2,175	11,617	13,792	10,567	14,910	25,477	-
3000 - Services	8,448	4,960	13,408	8,473	8,049	16,522	21,454	4,203	25,657	3,286
4000 - Commodities	-	-	-	-	-	-	-	-	-	-
5000 - Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Non-Investigation Expenditures	139,735	140,221	279,956	169,602	148,890	318,492	209,696	192,064	401,760	93,979
Investigation Expenditures										
1000-Personal Services	55,363	59,205	114,568	61,298	89,609	150,907	95,173	95,000	190,173	47,954
2000 - Travel	-	-	-	-	-	-	-	-	-	-
3023 - Expert Witness	-	-	-	-	-	-	2,700	-	2,700	-
3088 - Inter-Agency Legal	-	5,034	5,034	17	-	17	4,851	761	5,612	-
3094 - Inter-Agency Hearing/Mediation	-	7,725	7,725	-	-	-	4,641	-	4,641	-
3000 - Services other	273	60	333	51	70	121	1,346	223	1,569	101
4000 - Commodities	-	-	-	-	-	-	-	-	-	-
Total Investigation Expenditures	55,636	72,024	127,660	61,366	89,679	151,045	108,711	95,984	204,695	48,055
<b>Total Direct Expenditures</b>	<b>195,371</b>	<b>212,245</b>	<b>407,616</b>	<b>230,968</b>	<b>238,569</b>	<b>469,537</b>	<b>318,407</b>	<b>288,048</b>	<b>606,455</b>	<b>142,034</b>
Indirect Expenditures										
Internal Administrative Costs	58,556	48,282	106,838	60,652	60,404	121,056	62,853	56,822	119,675	28,411
Departmental Costs	29,179	27,972	57,151	33,998	29,377	63,375	41,330	38,007	79,337	19,004
Statewide Costs	23,694	26,652	50,346	27,683	23,797	51,480	26,407	22,862	49,269	11,431
<b>Total Indirect Expenditures</b>	<b>111,429</b>	<b>102,906</b>	<b>214,335</b>	<b>122,333</b>	<b>113,578</b>	<b>235,911</b>	<b>130,590</b>	<b>117,691</b>	<b>248,281</b>	<b>58,846</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 306,800</b>	<b>\$ 315,151</b>	<b>\$ 621,951</b>	<b>\$ 353,301</b>	<b>\$ 352,147</b>	<b>\$ 705,448</b>	<b>\$ 448,997</b>	<b>\$ 405,739</b>	<b>\$ 854,736</b>	<b>\$ 200,880</b>
<b>Cumulative Surplus (Deficit)</b>										
Beginning Cumulative Surplus (Deficit)	\$ 84,221	\$ 542,121		\$ 391,605	\$ 702,365		\$ 497,003	\$ 659,038		\$ 413,322
Annual Increase/(Decrease)	457,900	(150,516)		310,760	(205,362)		162,035	(245,716)		14,770
Ending Cumulative Surplus (Deficit)	\$ 542,121	\$ 391,605		\$ 702,365	\$ 497,003		\$ 659,038	\$ 413,322		\$ 428,092
<b>Statistical Information</b>										
Number of Licenses for Indirect calculation	1,793	1,719		1,859	1,680		1,764	1,544		
<b>Additional information:</b>	<ul style="list-style-type: none"> <li>• General fund dollars were received in FY21-FY24 to offset increases in personal services and help prevent programs from going into</li> <li>• Most recent fee change: Fee reduction FY24</li> <li>• Annual license fee analysis will include consideration of other factors such as board and licensee input, potential investigation load, court cases, multiple license and fee types under one program</li> </ul>									

Appropriation Name (Ex)	(Multiple Items)
Sub Unit	(Multiple Items)
PL Task Code	CPA1

Sum of Budgetary Expenditures Object Name (Ex)	Object Type Name (Ex)		Grand Total
	1000 - Personal Services	3000 - Services	
1011 - Regular Compensation	31,200.15		31,200.15
1021 - Allowances to Employees	63.12		63.12
1023 - Leave Taken	7,106.69		7,106.69
1028 - Alaska Supplemental Benefit	2,349.93		2,349.93
1029 - Public Employee's Retirement System Defined Benefits	6,883.70		6,883.70
1030 - Public Employee's Retirement System Defined Contribution	631.36		631.36
1034 - Public Employee's Retirement System Defined Cont Health Reim	378.00		378.00
1035 - Public Employee's Retirement Sys Defined Cont Retiree Medical	103.63		103.63
1037 - Public Employee's Retirement Sys Defined Benefit Unfnd Liab	2,301.02		2,301.02
1039 - Unemployment Insurance	187.26		187.26
1040 - Group Health Insurance	6,290.12		6,290.12
1041 - Basic Life and Travel	7.56		7.56
1042 - Worker's Compensation Insurance	218.43		218.43
1047 - Leave Cash In Employer Charge	839.61		839.61
1048 - Terminal Leave Employer Charge	363.34		363.34
1053 - Medicare Tax	532.04		532.04
1077 - ASEA Legal Trust	9.78		9.78
1079 - ASEA Injury Leave Usage	5.10		5.10
1080 - SU Legal Trst	4.80		4.80
3002 - Memberships		3,200.00	3,200.00
3057 - Structure, Infrastructure and Land - Rentals/Leases		29.92	29.92
<b>Grand Total</b>	<b>59,475.64</b>	<b>3,229.92</b>	<b>62,705.56</b>

STATUTE  
&  
REGULATION  
PROJECTS

# Steps in the Regulatory Process



## AO 360 Plan

Boards can start preparing their regulation projects for submission. Department of law will determine when the projects with the highest priority will start being accepted.

*\*\*Only items listed on the 'approved' list are allowed to be included in new regulations projects. If a section needs amending, but was not on the approved plan, a waiver will need to be requested.*

### **OPENING the project:**

#### **The board will propose regulations by making a motion on the record:**

The maker of the motion to propose amendment, adoption, or repeal of regulations should provide the board with a written draft of the proposal. It is the board's responsibility to be certain that the record reflects what the board intended. This means that the board should articulate what it is hoping to accomplish with the project, and it should carefully review written drafts to ensure that the language conveys what the board intended. It is the board's job to provide at least the initial draft of language for a proposed regulation or amendment to regulation.

***Sample of Required motion:* I move to initiate a regulations project regarding \_\_\_\_\_ by approving the following language for public comment, unless substantive changes are made by the regulations specialist or Department of Law: (Follow with a reading of the proposed language.)**

DCCED Department Totals												
	Original Baseline Number	New Baseline (if relevant)	Requirements Reduced in 2026	Number After 2026 Reduction	Percentage After 2026 Reduction	Total 2026 Percentage Reduction	Requirements Reduced in 2027	Number After 2027 Reduction	Percentage After 2027 Reduction	Total 2027 Percentage Reduction	Total Cumulative Reduction	Total Cumulative Reduction Percentage
Discretionary Regulations	28,408	27,675	6,481	21,421	77%	23%	2,760	18661	67%	10%	9241	33%
Guidance Documents	9,100	7,023	1,336	5,687	81%	19%	2,612	3075	44%	37%	3948	56%
Discretionary Requirements (including regulations and materials incorporated by reference)												
Division/Corporate Agency	Baseline Number	New Baseline (if relevant due to regulatory changes or recalculation)	Requirements Reduced in 2026	Number After 2026 Reduction	Percentage After 2026 Reduction	Total 2026 Percentage Reduction	Requirements Reduced in 2027	Number After 2027 Reduction	Percentage After 2027 Reduction	Total 2027 Percentage Reduction	Total Cumulative Reduction	Total Cumulative Reduction Percentage
Alcohol and Marijuana Control Office	3,715	2,944	709	2,235	76%	24%	148	2087	70.89%	5%	857	29%
Division of Corporations, Business and Professional Licensing	15,461	14,505	4,624	10,837	75%	32%	1,640	9197	63%	11%	6264	43%
Division of Banking and Securities	2,813	2,872	340	2,533	88%	12%	323	2,210	77%	11%	663	23%
Alaska Energy Authority	247	N/A	54	193	78%	22%	68	125	51%	28%	122	49%
Division of Insurance	3,360	N/A	114	3474	103%	3%	88	3386	101%	3%	26	1%
Division of Community and Regional Affairs	1,132	1,109	235	874	79%	21%	208	650	59%	19%	443	39%
Division of Investments	1,680	N/A	405	1,275	76%	24%	285	990	59%	17%	690	41%
Guidance Documents (if using to achieve reduction)												
Division/Corporate Agency	Baseline Number (in pages)	New Baseline (if relevant due to new materials posted or recalculation)	Requirements Reduced in 2026	Number After 2026 Reduction	Percentage After 2026 Reduction	Total 2026 Percentage Reduction	Requirements Reduced in 2027	Number After 2027 Reduction	Percentage After 2027 Reduction	Total 2027 Percentage Reduction	Total Cumulative Reduction	Total Cumulative Reduction Percentage
Alaska Energy Authority	219	N/A	64	155	71%	29%	N/A	N/A	N/A	N/A	64	29%
Division of Banking and Securities	318	317	76	241	76%	24%	0	0	0	0	76	24%
Division of Insurance	1,702	1760	1,120	640	36%	64%	25	615	35%	1%	1,145	65%
Division of Corporations, Business and Professional Licensing	6,861	N/A	76	6,785	99%	1%	0	6,785	99%	0%	76	1%

Division or Corporate Agency	Project Priority Number	Drafting Assistance Required?	Timeline for Submission	Regulation Citation	Relevant Board/Program	Nature of the Regulation	Summary of the Intended Changes	Explanation of Intended Changes	Proposed Regulatory Reduction	Date of Anticipated Reduction
	<i>1 is the highest priority for the division, and 5 is the lowest.</i>	<i>"Yes" indicates staff is requesting drafting assistance from the Department of Law. "No" indicates no</i>	<i>Estimate timeline for submitting the draft revised regulations to LRLR for review. Dates are negotiable depending on</i>	<i>Cite the regulation or section of regulations intended to change.</i>	<i>List the board/program the regulation relates to, if relevant.</i>	<i>Description of what the regulation or section currently does.</i>	<i>Description of what the division or agency plans to change.</i>	<i>Description of what the change will do to achieve reduction, transparency, ease of government interaction, or other reforms. If the project does not meet those goals, explain why it is necessary for protection of public safety or standards, compliance with legislation, or other goal.</i>	<i>Number of reductions from the division vs agency baseline that will be achieved with this change. Regulatory</i>	<i>Whether reduction will be achieved in 2026 or 2027.</i>
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.184	Board of Public Accountancy	Board sets requirements for temporary military courtesy license	Remove altogether. Temporary military courtesy licenses are covered in centralized regulations, specifically AS 08.01.063 - AS 08.01.064.	No need to duplicate/expand on centralized regs.	6	2027
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.190(b)	Board of Public Accountancy	Board sets application and scheduling for exam	Remove 60 day validity for the exam	Unnecessary	1	2027
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.245(a)(2)	Board of Public Accountancy	Board sets firm permit requirements	Remove requirement to obtain a firm permit if a firm doesn't have an office in Alaska.	HB 121	0.5	2027
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.245 (b)	Board of Public Accountancy	Board sets firm permit requirements	Remove reference to another reg	Duplicative	1	2027
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.430(b)(3)	Board of Public Accountancy	Board sets inactive license requirements and reinstatements	remove reference to specific CPE reg	Referred to repealed reg	0.5	2026
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.440(b)(3)	Board of Public Accountancy	Board sets inactive license requirements and reinstatements	remove reference to specific CPE reg	Referred to repealed reg	0.5	2026
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.600(a)(1)(B)	Board of Public Accountancy	Peer Review Requirements, adopted by reference NSAA Peer Review Manual	Clean up.	Remove (a)(1)(B) because National State Auditor Association only applied to Leg. Audit, and Leg. Audit isn't a firm with a permit.	44	2026
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.600(b)	Board of Public Accountancy	Board sets peer review requirements	Remove altogether.	Remove (b)(1) because these definitions are unnecessary (administering entity is already in AICPA Prof Standards) Remove (b)(2) because permit holder is not a confusing term; permit is consistently referred to as a firm. Also (a) refers to permit holder who issued a report on fs, which can't be done by an individual licensee. Remove unnecessary document - easier for licensees to only have one reference document to locate vs two.	1	2027
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.600(a)(1)(A)	Board of Public Accountancy	Board sets peer review requirements	Removing AICPA professional standards for performing and reporting on peer reviews	Peer review standards are located within Professional Standards, which is a document already referenced in the regulations	1200	2027
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.600(a)(1)(A)	Board of Public Accountancy	Board sets peer review requirements	Replacing the document noted above with - AICPA Professional Standards PR-C Section Revised as of June 15, 2022	Peer review standards are located within Professional Standards, which is a document already referenced in the regulations	-132	2026
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.930	Board of Public Accountancy	Board sets articles of incorporation/organization requirements	Remove altogether.	Remove - this is referring to a requirement that has been repealed in the statutes.	3	2027
Division of Corporations, Business and Professional Licensing	CPA - 1	No	Summer 2026	12 AAC 04.990	Board of Public Accountancy	Board sets definitions for licensing, disciplinary, and practice terms	Remove definitions that also exist in statute	No need to duplicate	4	2027

# ***Statutes and Regulations*** **Public Accountancy**

***July 2025***



DEPARTMENT OF COMMERCE, COMMUNITY,  
AND ECONOMIC DEVELOPMENT

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

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### ARTICLE 1. BOARD OF PUBLIC ACCOUNTANCY

#### Section

05. Purpose
10. Creation of board
  
20. Appointment and qualifications of board
25. Meetings of board
30. Removal of members
40. Vacancy on board
50. Quorum
55. Executive secretary of board
70. Functions of board
75. Substantial equivalency
80. Adoption of rules

**Sec. 08.04.005. Purpose.** It is the policy of the state and the purpose of this chapter to promote the reliability of information that is used for guidance in financial transactions or assessing the financial status or performance of commercial, noncommercial, and governmental enterprises. The public interest requires that

(1) persons professing special competence in accountancy or who offer assurance as to the reliability or fairness of presentation of financial information should demonstrate their qualifications to do so, and that persons who have not demonstrated and maintained adequate qualifications should not be permitted to hold themselves out as having special competence or to offer assurance about their actions;

(2) the professional conduct of persons licensed as having special competence in accountancy should be regulated in all aspects of the practice of public accounting;

(3) a public authority competent to prescribe and assess the qualifications and to regulate the professional conduct of practitioners of public accounting should be established; and

(4) the use of titles relating to the practice of public accounting that are likely to mislead the public as to the status or competence of the persons using these titles should be prohibited.

**Sec. 08.04.010. Creation of board.** There is created the Board of Public Accountancy.

**Sec. 08.04.020. Appointment and qualifications of board.** (a) The board consists of seven members appointed by the governor. Each member shall be a resident of this state for at least one year. Five members shall be certified public accountants or public accountants and two members shall be public members

(b) Except for public members, an individual may not be appointed unless the individual holds a current license. Public members may not be employed by a person holding a license, permit, or practice privilege under this chapter. Notwithstanding AS 08.01.025, an accountant who does not hold a license under this chapter, is not engaged in the practice of public accounting in violation of this chapter, and does not have a direct financial interest in public accounting is eligible for appointment as a public member under this section.

**Sec. 08.04.025. Meetings of board.** The board shall hold a minimum of four meetings a year.

**Sec. 08.04.030. Removal of members.** The governor shall remove any member of the board whose license has been revoked or suspended. The governor may, after hearing, remove any member for neglect of duty or other just cause.

**Sec. 08.04.040. Vacancy on board.** A vacancy shall be filled by appointment for the unexpired term, except as provided in AS 39.05.080(4), and all vacancies shall be filled within 60 days. Except as provided in AS 39.05.080(4), after the expiration of a member's term of office a member continues to serve until a successor is appointed and qualifies, formally advises the board of acceptance of the appointment, and appears at the next meeting of the board.

**Sec. 08.04.050. Quorum.** A majority of the board constitutes a quorum for the transaction of business.

**Sec. 08.04.055. Executive secretary of board.** (a) The department, in consultation with the board, shall employ a certified public accountant or person who has other accounting experience satisfactory to the board and who is not a member of the board to serve as executive secretary of the board.

(b) The executive secretary shall perform duties as prescribed by the board.

(c) The executive secretary of the board is in the partially exempt service and entitled to receive a monthly salary equal to a step in Range 23 on the salary schedule set out in AS 39.27.011(a).

**Sec. 08.04.070. Functions of board.** (a) The board shall elect annually from its members a presiding officer, secretary, and treasurer. One person may hold the offices of secretary and treasurer.

(b) The board may adopt and amend regulations for the orderly conduct of its affairs and for the administration of this chapter.

(c) The board shall adopt a seal.

(d) *[Repealed, Sec. 53 ch 16 SLA 2006.]*

(e) *[Repealed, Sec. 53 ch 16 SLA 2006.]*

(f) The board shall adopt a formal statement of goals, objectives, and policies to be reviewed and updated annually.

(g) *[Repealed, Sec. 6 ch 19 SLA 1998.]*

(h) The board shall define by regulation the qualifications and duties of the executive secretary and delegate authority to the executive secretary as necessary to conduct board business.

**Sec. 08.04.075. Substantial equivalency.** The board shall determine whether the education, examination, and experience qualifications of another state or an individual are substantially equivalent to the national standard or to another standard established by the board to protect the public interest. The board may adopt by regulation the qualifications established by a nationally recognized professional organization for accountants as the national standard or for another standard established by the board to protect the public interest. The board may accept the determination of a nationally recognized professional organization for accountants or adopt another standard as to whether the qualifications of the other state or an individual are substantially equivalent to the national standard. When ascertaining substantial equivalency under this chapter, the order in which education, examination, or experience requirements were attained shall be disregarded.

**Sec. 08.04.080. Adoption of rules.** The board may adopt rules of professional conduct to establish and maintain a high standard of integrity and dignity in the profession of public accounting. At least 30 days before the adoption of any rule or amendment, the board shall send a notice of the proposed rule or amendment to each holder of a license or permit issued under this chapter to the address of the license or permit holder last known to the board.

**Sec. 08.40.085. Regulations regarding attest functions.** *[Repealed, Sec. 42 ch 67 SLA 2010.]*

**Sec. 08.40.090. Applicability of Administrative Procedure Act.** *[Repealed, Sec. 15 ch 82 SLA 1980.]*

## ARTICLE 2. CERTIFIED PUBLIC ACCOUNTANTS AND PRACTICE OF PUBLIC ACCOUNTING

### Section

- 100. Certificate granted
- 105. License for individual to practice as a public accountant
- 110. Personal requirements
- 120. Educational and experience requirements
- 130. Examination
- 150. Qualifications to take examination
- 190. Examination fee
- 195. Reciprocity with other states
- 200. Use of title "certified public accountant" by individual
- 210. Effect on certificates existing on April 26, 1960
- 240. Requirements for issuance of a permit to engage in the practice of public accounting; ongoing compliance

**Sec. 08.04.100. Certificate granted.** The certificate of "Certified Public Accountant" shall be granted by the board to any person who meets the requirements of AS 08.04.110 - 08.04.130. The holder of a certificate issued under this section is not authorized to engage in the practice of public accounting in the state unless the holder also has a current license or permit.

**Sec. 08.04.105. License for individual to practice as a public accountant.** (a) The board shall issue a license to

engage in the practice of public accounting to an individual who meets the requirements of AS 08.04.110 - 08.04.130. The license is valid for the remainder of the biennial licensing period during which the initial license was granted.

- (b) The board may renew a license granted under this section if the licensee
- (1) maintains all of the licensee's offices as required by AS 08.04.360 and 08.04.370;
  - (2) complies with the continuing education requirements of AS 08.04.425 and the peer review requirements of AS 08.04.426; and
  - (3) complies with the requirements of this chapter.

**Sec. 08.04.110. Personal requirements.** An applicant for a certified public accountant license shall be of good moral character.

**Sec. 08.04.120. Educational and experience requirements.** (a) The education and experience requirements for an applicant are a baccalaureate degree or its equivalent conferred by a college or university acceptable to the board ~~and additional semester hours or post-baccalaureate study so that the total educational program includes at least 150 hours~~, with an accounting concentration or equivalent as determined by the board by regulation to be appropriate, and two years of accounting experience satisfactory to the board.

(b) *[Repealed, Sec. 9 ch 74 SLA 2018.]*

**Sec. 08.04.130. Examination.** An applicant shall pass an examination in accounting and reporting, in auditing, and in other related subjects that the board determines appropriate. The examination shall be designated in advance by the board as the examination for the license of certified public accountant. The board shall use the Uniform Certified Public Accountant Examination of the American Institute of Certified Public Accountants and the institute's advisory grading service, if available. The board shall, by regulation, establish what constitutes a passing grade on the examination for purposes of licensure under AS 08.04.105 - 08.04.240.

**Sec. 08.04.140. Frequency of examination.** *[Repealed, Sec. 3 ch 139, SLA 2003.]*

**Sec. 08.04.150. Qualifications to take examination.** A person is qualified to take the examination for certified public accountants if the person either

- (1) has a baccalaureate degree or its equivalent conferred by a college or university acceptable to the board with
  - (A) an accounting concentration or the equivalent, as defined in regulations of the board;
  - (B) a minimum of 15 semester credit hours or 22 quarter credit hours of accounting subjects; or
  - (C) one year of public accounting experience under the direct supervision of a certified public accountant;

or

(2) has met or is within 18 semester credit hours or 27 quarter credit hours of meeting the undergraduate educational requirements of AS 08.04.120 and has completed at least 15 semester hours or 22 quarter hours of accounting subjects.

**Sec. 08.04.160. Re-examination.** *[Repealed, Sec. 3 ch 139 SLA 2003.]*

**Sec. 08.04.170. Examination standards.** *[Repealed, Sec. 3 ch 139 SLA 2003.]*

**Sec. 08.04.180. Prior applicants.** *[Repealed, Sec. 9 ch 74 SLA 2018.]*

**Sec. 08.04.190. Examination fee.** An applicant shall pay the appropriate fee at the time of application for examination or reexamination.

**Sec. 08.04.195. Reciprocity with other states.** (a) Notwithstanding AS 08.04.110 - 08.04.190, the board may issue a license to engage in the practice of public accounting to an applicant who holds a license, or its equivalent, issued by another state if the applicant

- (1) passed the Uniform Certified Public Accountant Examination of the American Institute of Certified Public Accountants in order to receive the applicant's initial license from the other state;
- (2) meets the accounting experience requirements established by the board by regulation;
- (3) is not the subject of review procedures, disciplinary proceedings, or unresolved complaints related to the applicant's license from another state; and
- (4) is of good moral character.

(b) An applicant for the initial issuance of a license under this section shall list in the application all states where the applicant has applied for or holds a license, or its equivalent, and shall notify the board in writing within 30 days after a denial, revocation, or suspension of a license, or the equivalent, by another state.

(c) The board may by regulation establish the education and continuing education requirements for the issuance of a license under this section.

- (d) The board may renew a license issued under this section if the licensee
- (1) maintains all of the licensee's offices as required by AS 08.04.360 and 08.04.370;
  - (2) complies with the continuing education requirements established under (c) of this section; and

(3) complies with the requirements of this chapter.

**Sec. 08.04.200. Use of title "certified public accountant" by individual.** An individual who has a license from the board as a certified public accountant or holds a practice privilege shall be known as a certified public accountant and may use the abbreviation "CPA."

**Sec. 08.04.210. Effect on certificates existing on April 26, 1960.** A person who, on April 26, 1960, held a certificate as a certified public accountant issued under the laws of the Territory or State of Alaska is not required to obtain a license under this chapter but is otherwise subject to this chapter. Certificates issued before April 26, 1960, shall be considered licenses issued under this chapter.

**Sec. 08.04.220. Certification of foreign accountants.** *[Repealed, Sec 15 ch 82 SLA 1980.]*

**Sec. 08.04.230. Registration of foreign accountants.** *[Repealed, Sec 2 ch 147 SLA 1976.]*

**Sec. 08.04.240. Requirements for issuance of a permit to engage in the practice of public accounting; ongoing compliance.** (a) The board shall grant a permit to engage in the practice of public accounting to a firm with an office in the state that applies to the board as a firm of certified public accountants if the firm meets the following requirements:

(1) more than one-half of the ownership of the firm belongs to certified public accountants of this or another state in good standing;

(2) an individual who is a certified public accountant or has a practice privilege, who is responsible for supervising attest functions or compilation services in the firm, and who signs or authorizes another person to sign an accountant's report on financial statements on behalf of the firm meets the competency requirements established by the board under AS 08.04.423;

(3) an individual who signs or authorizes another person to sign an accountant's report on financial statements on behalf of the firm meets the competency requirements established by the board under AS 08.04.423; and

(4) each owner who is personally engaged in this state in the practice of public accounting as a member of the firm and whose principal place of business is in this state is a certified public accountant of this state in good standing.

*(b) [Repealed, Sec. 44 ch 5 SLA 2022.]*

*(c) [Repealed, Sec. 44 ch 5 SLA 2022.]*

*(d) [Repealed, Sec. 44 ch 5 SLA 2022.]*

*(e) [Repealed, Sec. 44 ch 5 SLA 2022.]*

(f) An initial permit issued under (a) ~~or (k)~~ of this section lasts for the remainder of the biennial licensing period during which the initial permit was granted.

(g) The board shall renew a permit granted under (a) ~~or (k)~~ of this section or a renewal issued under this subsection if

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

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

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

(h) A partnership holding a permit issued under former AS 08.04.330 - 08.04.340 on June 29, 1980, qualifies for a permit under this section as long as each partner personally engaged in the practice of public accounting in this state holds a license or permit under AS 08.04.661.

(i) For the purposes of issuing a permit under this section, a firm may include owners who are not certified public accountants if

(1) the firm designates a certified public accountant or an individual with practice privileges to be responsible for the proper registration of the entity and identifies the certified public accountant or individual to the board;

(2) all of the owners of the firm who are not certified public accountants are active individual participants in the firm or in an entity affiliated with the firm; and

(3) the firm complies with the other requirements that the board may adopt by regulation to protect the public interest as described under AS 08.04.005.

(j) If the ownership of a firm, after the firm has received or renewed a permit, does not comply with (i) of this section, the firm shall take corrective action to comply with (i) of this section within a reasonable time after the noncompliance begins. The board shall establish by regulation the criteria to determine what is a reasonable time and may base the regulation on national standards.

~~(k) The board shall grant a permit to engage in the practice of public accounting to a firm that does not have an office in the state but provides, or offers to provide, attest functions in the state, if the firm meets the following requirements:~~

~~(1) the firm meets the requirements of (a)(1) of this section;~~

~~(2) the firm complies with the requirements in AS 08.04.426;~~

~~(3) the attest functions performed by the firm in the state are performed by an individual who is a certified~~

public accountant of this state in good standing or who has a practice privilege; and  
(4) the firm holds a permit to engage in the practice of public accounting in good standing in the jurisdiction in which the principal office of the firm is maintained.

Sec. 08.04.250. Requirements for registration. *[Repealed, Sec. 4 ch 147 SLA 1976.]*

Sec. 08.04.260. Temporary certificate as certified public accountant. *[Repealed, Sec. 7 ch 66 SLA 1997.]*

Sec. 08.04.270 – 08.04.340. Public accountants. *[Repealed, Sec. 15 ch 82 SLA 1980.]*

### ARTICLE 3. REGULATION OF ACCOUNTANTS

#### Section

- 360. Supervision required
- 370. Use of title "certified public accountant" by office of firm
- 410. Inactive license for person not engaged in practice
- 420. Practice privileges
- 422. Conditions of practice privileges
- 423. Competency requirement after licensing
- 425. Continuing education
- 426. Peer review
- 440. Effect of failure to obtain license or permit
- 450. Disciplinary power of board; investigations
- 470. Revocation of a firm's permit
- 480. Grounds for discipline of a firm
- 490. Reinstatement
- 495. Fees

Sec. 08.04.350. Registration of offices. *[Repealed, Sec. 12 ch 62 SLA 1988.]*

Sec. 08.04.360. **Supervision required.** Each office established or maintained in this state for the practice of public accounting shall be under the direct supervision of an individual who holds a license issued under this chapter. The supervisor may be a sole proprietor, partner, principal, member, or staff employee. A supervisor may serve in this capacity for each office in the state that is maintained by a firm.

Sec. 08.04.370. **Use of title "certified public accountant" by office of firm.** The title "certified public accountant" or the abbreviation "CPA" may not be used in connection with an office of a firm holding a permit unless the supervision requirement of AS 08.04.360 is satisfied.

Sec. 08.04.380. **Waiver of requirements.** *[Repealed, Sec. 44 ch 5 SLA 2022.]*

Sec. 08.04.390. **Permit for individual practice as a public accountant.** *[Repealed, Sec. 53 ch 16 SLA 2006.]*

Sec. 08.04.400. **Permit for partnership, limited liability company, or corporate practice as a public accountant.** *[Repealed, Sec. 53 ch 16 SLA 2006.]*

Sec. 08.04.410. **Inactive license for person not engaged in practice.** Notwithstanding AS 08.04.105 or 08.04.195, an individual holding a license who is not engaged in the practice of public accounting may maintain the license in good standing by notifying the board that the individual is inactive and paying the required fee.

Sec. 08.04.420. **Practice privileges.** (a) An individual who does not have a license in this state, but who is licensed to practice public accounting in another state, and whose principal place of business for the practice of public accounting is in the other state may engage in the practice of public accounting in this state under a practice privilege, if the state in which the individual is licensed to practice public accounting requires as a condition of licensure that an individual have at least 150 semester hours of college education, including a baccalaureate or higher degree conferred by a college or university; achieve a passing grade on the Uniform Certified Public Accountant Examination; and possess at least one year of experience, which includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills; the

experience may be obtained through practice with the government, industry, colleges, universities, or the public;  
or

does not require as a condition of licensure that an individual satisfy the requirements of (1) of this subsection, but the individual's qualifications are substantially equivalent to the requirements of (1) of this subsection; however, for the purposes of this paragraph, the education of an individual who holds a valid license to practice public accounting that is issued by another state before January 1, 2013, and who passes the Uniform Certified Public Accountant Examination before January 1, 2013, is exempt from the education requirement identified in (1)(A) of this subsection.

(b) *[Repealed, Sec. 44 ch 5 SLA 2022.]*

(c) An individual ~~who or firm that~~ may engage in the practice of public accounting in this state under (a) of this section is not required to provide a notice to the board, to pay a fee to the board, or to submit documentation to the board in order to engage in the practice of public accounting in this state. The ~~person individual or firm~~ may engage in the practice of public accounting by mail, by telephone, by electronic means, or in person.

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

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

**Sec. 08.04.421. Out-of-state permits and exemptions.** *[Repealed, Sec. 44 ch 5 SLA 2022.]*

**Sec. 08.04.422. Conditions of practice privileges.** An individual ~~or firm~~ with a practice privilege ~~who that~~ engages in the practice of public accounting in the state under the practice privilege, ~~a firm with a permit that engages in the practice of public accounting in this state,~~ and a firm that hires an individual with a practice privilege shall

- (1) consent to the personal and subject matter jurisdiction and disciplinary authority of the board;
- (2) agree to comply with this chapter, including the regulations adopted by the board;
- (3) agree that the individual or firm will stop offering to engage or engaging in the practice of public accounting, whether individually or on behalf of a firm, if the license from the state of the individual's or firm's principal place of business becomes invalid; and

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

**Sec. 08.04.423. Competency requirement after licensing.** If, at any time after receiving a license, a licensee decides to perform attest functions, the licensee shall meet the competency requirements established by the board by regulation.

**Sec. 08.04.425. Continuing education.** (a) The board shall by regulation prescribe requirements for continuing education for individuals with licenses under this chapter. In adopting these regulations, the board may

- (1) use and rely upon guidelines and pronouncements with respect to continuing education issued by recognized educational and professional associations in the field; and
- (2) prescribe content, duration, and organization of courses or programs that will satisfy the continuing education requirements.

(b) Each application for renewal of a license to practice as a certified public accountant by an individual who has held a license as a certified public accountant for two years or more shall be accompanied or supported by documents or other evidence indicating satisfaction of the continuing education requirements prescribed by the board during the two years immediately preceding the application.

(c) Failure by an applicant for renewal of a license to furnish the evidence required under (b) of this section constitutes grounds for revocation, suspension, or refusal to renew the license under AS 08.04.450 unless the board determines that failure to have been due to reasonable cause or excusable neglect. However, the board may renew a license despite failure to furnish evidence of satisfaction of the continuing education requirements established under (a) of this section if the applicant agrees to follow a particular program or schedule of continuing education prescribed by the board.

(d) In adopting regulations under (a) of this section, or in issuing individual orders under (c) of this section, the board

- (1) shall consider
  - (A) the accessibility of applicants to the continuing education courses or programs that it may require; and
  - (B) any impediments to interstate practice of public accounting that may result from differences in continuing education requirements prescribed by other states; and
- (2) may relax or suspend the continuing education requirements
  - (A) for applicants who certify that they do not intend to engage in the practice of public accounting; or
  - (B) in instances of individual hardship.

**Sec. 08.04.426. Peer review.** (a) The board may require as a condition for renewal of a license or a permit that the

applicant for the renewal provide evidence of enrollment in a peer review program approved by the board by regulation.

(b) *[Repealed, Sec. 44 ch 5 SLA 2022.]*

(c) The board shall adopt the regulations under (a) and (f) of this section in a reasonable time before the regulations are scheduled to become effective.

(d) The regulations adopted under (a) or (f) of this section may require that

(1) an applicant demonstrate that the applicant has undergone a peer review that is a satisfactory equivalent to the peer review under (a) of this section;

(2) the administration of a peer review be subject to oversight by an oversight body established or approved by the board;

(3) a peer review be performed and the documents be maintained in a manner that is designed to preserve confidentiality; and

(4) organizations administering peer review programs provide information requested by the board.

(e) *[Repealed, Sec. 44 ch 5 SLA 2022.]*

(f) The board shall, not more frequently than once every three years, require as a condition for renewal of a permit of a firm that the applicant firm undergo a peer review conducted as required by the board by regulation. The peer review must include verification that an individual who practices at the firm, including an individual who is responsible for supervising attest function services in the firm, and who signs or authorizes another person to sign the accountant's report on a financial statement on behalf of the firm, meets competency requirements established by the board. The regulations must

(1) include reasonable provision for compliance by a firm showing that it has, within the preceding three years, undergone a peer review acceptable to the board that is substantially equivalent to the peer review required in (d) of this section;

(2) require, for an organization administering peer review programs under (1) of this subsection, to be subject to periodic evaluation by the board to assess the effectiveness of the peer review program;

(3) require, for peer reviews under (1) of this subsection, timely submittal of peer review documents on board request; and

(4) maintain documents collected by the board under this subsection in a manner that is designed to preserve confidentiality.

**Sec. 08.04.430. Expiration and renewal.** *[Repealed, Sec. 49 ch 94 SLA 1987.]*

**Sec. 08.04.440. Effect of failure to obtain license or permit.** Failure of an individual or a firm to apply for a required license or permit or to pay a required fee within (1) three years from the expiration date of the license or permit last obtained or renewed, or (2) three years from the date the person was granted a license or permit as a public accountant valid under AS 08.04.661 deprives the individual or firm of the right to a license or permit or renewal of a license or permit unless the board determines that the failure is excusable. In case of excusable failure, the department shall determine the fee for a license or permit or renewal of a license or permit under this section.

**Sec. 08.04.450. Disciplinary power of board; investigations.** (a) In addition to its powers under AS 08.01.075, the board may revoke, suspend, or refuse to renew a license, practice privilege, or permit, may censure a holder of a license, practice privilege, or permit, or may require a holder of a license, practice privilege, or permit to undergo a peer review under terms required by the board or satisfactorily complete continuing education, if the board finds

(1) fraud or deceit in obtaining a license or permit required by this chapter;

(2) dishonesty or gross negligence in the practice of public accounting, or other acts discreditable to the accounting profession;

(3) violation of a provision of AS 08.04.500 - 08.04.610 or failure to take corrective action to comply with AS 08.04.240(i) within the time allowed under AS 08.04.240(j);

(4) violation of a rule of professional conduct or other regulation adopted by the board;

(5) conviction of a felony under the laws of any state or of the United States;

(6) conviction of any crime, an essential element of which is dishonesty or fraud, under the laws of any state or of the United States;

(7) cancellation, revocation, suspension, or refusal to renew authority to practice as a certified public accountant or public accountant in any other state for any cause other than failure to pay a required fee;

(8) suspension or revocation of the right to practice before any state or federal agency;

(9) failure to satisfy the continuing education requirements prescribed by the board under AS 08.04.425, except as conditioned, relaxed, or suspended by the board under AS 08.04.425(c) and (d);

(10) failure to comply with the peer review requirement under AS 08.04.426;

(11) commission of an act in another state for which the holder of the license, practice privilege, or permit would be subject to discipline in this or the other state;

(12) dishonesty, fraud, deceit, or gross negligence by the holder of a license, practice privilege, or permit in the filing or failure to file the income tax returns of the holder of the license, practice privilege, or permit;

(13) violation of professional standards;

(14) performance of any fraudulent act while holding a license, practice privilege, or permit under this chapter;

or

(15) a false or misleading statement or verification provided in support of the application of another person for a license or permit under this chapter.

(b) The board shall investigate a complaint made by the board of accountancy, or other regulatory body for the practice of accounting, of another state.

(c) The board may require the holder of a license, practice privilege, or permit who is disciplined under (a) of this section to bear the costs of the disciplinary proceedings.

**Sec. 08.04.460. Suspension or revocation of license revokes permit.** *[Repealed, Sec. 53 ch 16 SLA 2006.]*

**Sec. 08.04.470. Revocation of a firm's permit.** The board shall revoke the permit of a firm if at any time the firm does not meet the qualifications prescribed by the sections of this chapter under which the firm qualified for the permit.

**Sec. 08.04.480. Grounds for discipline of a firm.** The board may revoke or suspend the permit or practice privilege of a firm, ~~may revoke, suspend, or refuse to renew its the firm's~~ permit, or may censure the firm for any of the causes enumerated in AS 08.04.450 or for any of the following additional causes:

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

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

**Sec. 08.04.490. Reinstatement.** Upon application in writing and after a hearing, the board may ~~issue a new license or allow a practice privilege to an individual whose license or practice privilege has been revoked, or may issue a new permit to a person whose permit has been revoked, or may~~ modify the suspension of or ~~may~~ reissue any a license, practice privilege, or permit to practice public accounting that has been revoked or suspended.

**Sec. 08.04.495. Fees.** The department shall set fees under AS 08.01.065 for examinations, reexaminations, permits, ~~and licenses, and practice privileges.~~

## ARTICLE 4. UNLAWFUL ACTS AND PENALTIES

### Section

**500. Individual posing as a certified public accountant**

**505. Issuance of reports**

**510. Firm posing as a certified public accountant**

**520. Individual posing as a public accountant**

**530. Firm posing as public accountant**

**540. Use of deceptive title or abbreviation**

**560. Individual may not assume title**

**565. Prohibited acts**

**570. Acts not prohibited**

**600. Disclosure of lack of license or permit**

**610. Deceptive use of title or designation by firm**

**620. Exceptions**

**630. Injunction against unlawful act**

**640. Penalty**

**650. Single act evidence of practice**

**Sec. 08.04.500. Individual posing as a certified public accountant.** (a) An individual may not assume or use the title or designation "certified public accountant" or the abbreviation "CPA" or any other title, designation, word, letter, abbreviation, sign, card, or device tending to indicate that the individual is a certified public accountant, unless the individual has received a license and all of the individual's offices in this state for the practice of public accounting are maintained as required by AS 08.04.360 and 08.04.370.

(b) This section does not prohibit an individual in good standing in any state, including an individual acting as a sole practitioner in the individual's home state, holding a practice privilege under AS 08.04.420 from using the title "certified public accountant" or another title allowed under (a) of this section.

**Sec. 08.04.505. Issuance of reports.** Only a person who holds a valid license, practice privilege, or permit may issue a report on behalf of another person or governmental unit. This restriction does not apply to

(1) an officer, partner, member, or employee of a firm affixing that person's signature to a statement or report in reference to the financial affairs of the firm with wording designating the position, title, or office that the person holds in the firm;

(2) an act of a public official or employee in the performance of official duties;

(3) the performance by persons of other services involving the use of accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports on them.

**Sec. 08.04.510. Firm posing as a certified public accountant.** (a) A firm may not assume or use the title or designation "certified public accountant" or the abbreviation "CPA" or any other title, designation, word, letter, abbreviation, sign, card, or device tending to indicate that it is composed of certified public accountants, unless the firm (1) holds a permit and is engaging in the practice of public accounting under the name on its permit; or (2) is engaging in the practice of public accounting under a practice privilege.

(b) *[Repealed, Sec. 44 ch 5 SLA 2022.]*

**Sec. 08.04.520. Individual posing as public accountant.** An individual may not assume or use the title or designation "public accountant" or the abbreviation "PA" or other title, designation, word, letter, abbreviation, sign, card, or device tending to indicate that the individual is a public accountant, unless the individual holds a current license or practice privilege and the individual's offices in this state for the practice of public accounting are maintained as required by AS 08.04.360 and 08.04.370.

**Sec. 08.04.530. Firm posing as public accountant.** A firm may not assume or use the designation "public accountant" or the abbreviation "PA" or any other title, designation, word, letter, abbreviation, sign, card, or device tending to indicate that the firm is composed of public accountants, unless the firm (1) holds a current permit is practicing under the name on its permit, and its office in this state for the practice of public accounting is maintained as required by AS 08.04.360 and 08.04.370; or (2) is engaging in the practice of public accounting under a practice privilege.

**Sec. 08.04.540. Use of deceptive title or abbreviation.** An individual or firm may not assume or use the title or designation "certified accountant," "chartered accountant," "enrolled accountant," "licensed accountant," "registered accountant," or any other title or designation likely to be confused with "certified public accountant" or "public accountant," or any of the abbreviations "C," "EA," "LA," "RA," or similar abbreviations likely to be confused with "CPA" or "PA" except that "EA" may be used to the extent that it relates to the term "enrolled agent" as defined by the federal Internal Revenue Service. However, an individual or firm holding a current license, permit, or practice privilege and whose offices in this state for the practice of public accounting, if any, are maintained as required by AS 08.04.360 and 08.04.370 may hold out to the public as an accountant or auditor.

**Sec. 08.04.550. Corporation may not assume title.** *[Repealed, Sec. 21 ch 147 SLA 1976.]*

**Sec. 08.04.560. Individual may not assume title.** An individual may not sign or affix any name or any trade or assumed name used by that individual to any accounting or financial statement or opinion or report with any wording indicating that the person is a certified public accountant or public accountant or with any wording indicating that the person has expert knowledge in accounting or auditing, unless the individual holds a current license or practice privilege.

**Sec. 08.04.565. Prohibited acts.** An individual licensed under AS 08.04.105 may not perform attest functions through a firm unless the firm (1) holds a valid permit issued under AS 08.04.240; or (2) is engaging in the practice of public accounting under a practice privilege.

**Sec. 08.04.570. Acts not prohibited.** AS 08.04.560 does not prohibit

(1) an officer, employee, partner, member, or principal of any organization from affixing that person's signature to any statement or report in reference to the financial affairs of the organization together with any wording designating the position, title, or office which that person holds;

(2) an act of a public official or public employee in the performance of that person's duties;

(3) a person maintaining a bookkeeping or tax service from affixing that person's signature to any record, statement, or report maintained or prepared by the person.

**Sec. 08.04.580. - 08.04.598.** Partnership posing as accountants or auditors; use of title with corporate name; use of title with limited liability company name; use of title with name of other legal entity. *[Repealed, Sec. 9 ch 74 SLA 2018.]*

**Sec. 08.04.600. Disclosure of lack of license or permit.** An individual or firm that does not hold a current license, a current practice privilege, or a current permit may not hold out to the public as a certified public accountant or public accountant by use of those words or abbreviations on any sign, card, letterhead, or in any advertisement or directory, without indicating that the individual or firm does not hold a current license, a current practice privilege, or a current permit. This section does not prohibit

(1) an officer, employee, partner, member, or principal of an organization from self-description through the position, title, or office that the person holds in the organization;

(2) an act of a public official or public employee in the performance of that individual's duties; or

(3) a person from maintaining a bookkeeping or tax service.

**Sec. 08.04.610. Deceptive use of title or designation by firm.** A person may not assume or use the title or designation "certified public accountant" or "public accountant" or an abbreviation of them in conjunction with a name indicating or implying that there is a firm, or in conjunction with the designation "and Company," "and Co.," "L.L.C.," "LLC," "Ltd.," or any similar designation, unless there is a bona fide firm holding a permit issued under that name. However, a sole proprietor or partnership lawfully using the title or designation "certified public accountant" or "public accountant" or an abbreviation of them in conjunction with those names or designation on April 26, 1960, may continue to do so if the person or partnership otherwise complies with this chapter.

**Sec. 08.04.620. Exceptions.** This chapter does not prohibit

(1) an individual who does not hold a current license or practice privilege from serving as an employee of or as an assistant to an individual or firm holding a current license, a current practice privilege, or a current permit if the employee or assistant does not use the employee's or assistant's name in connection with an accounting or financial statement;

(2) an individual who holds a valid license or equivalent authorization in another state from indicating that the individual is entitled to use the title "certified public accountant," but the individual may not indicate that services are available to the public unless the individual holds a current license or practice privilege issued under this chapter;

(3) a holder of a certificate, license, or degree from a foreign country that entitles the holder to practice public accounting or the equivalent in the foreign country from providing professional services to the government of the country issuing the license, a business whose principal office is located in the foreign country, or a person who is a resident of the foreign country, if the holder of the certificate, license, or degree issued by the foreign country does not perform attest functions, or issue a report regarding an individual, firm, or government of the state, and uses only the title or designation permitted under the certificate, license, or degree issued by the foreign country followed by an English translation.

**Sec. 08.04.630. Injunction against unlawful act.** Whenever, in the judgment of the board, a person has engaged in an act that constitutes a violation of AS 08.04.500 - 08.04.610, the board may apply to the appropriate court for an order enjoining the act. Upon a showing by the board that a person has engaged in the act, the court shall grant an injunction or any other appropriate order without bond.

**Sec. 08.04.640. Penalty.** A person who violates a provision of AS 08.04.500 - 08.04.610 is guilty of a misdemeanor and upon conviction is punishable by a fine of not more than \$500, or by imprisonment for not more than one year, or by both.

**Sec. 08.04.650. Single act evidence of practice.** The display or uttering by a person of a card, sign, advertisement or other printed, engraved, or written instrument or device, bearing a person's name in conjunction with the words "certified public accountant", or any abbreviation of that phrase, or with the words "public accountant", or any abbreviation of that phrase, or any words or abbreviations likely to be confused with any of them is prima facie evidence in any action brought under AS 08.04.630 or 08.04.640 that the person whose name is displayed caused the display or uttering of the card, sign, advertisement or written instrument or device, and that the person is holding out to be a certified public accountant or public accountant. In any action, evidence of the commission of a single act prohibited by this chapter is sufficient to justify an injunction or a conviction without evidence of a general course of conduct.

## ARTICLE 5. MISCELLANEOUS PROVISIONS

### Section.

**660. Ownership of accountant's working papers**

**661. Previous licensure**

**662. Confidential communications**

**670. Construction**

**Sec. 08.04.660. Ownership of accountant's working papers.** Statements, records, schedules, working papers, and memoranda made by a certified public accountant or a public accountant incident to or in the course of professional service to a client, except reports submitted to a client, are the property of the accountant, in the absence of an express agreement between the accountant and the client to the contrary. A statement, record, schedule, working paper, or memorandum may not be sold, transferred, or bequeathed to a person other than a partner of the accountant without the consent of the client or the client's personal representative or assignee.

**Sec. 08.04.661. Previous licensure.** A person holding a valid license as a public accountant under former AS 08.04.270 or a person holding a valid permit under former AS 08.04.390 on June 29, 1980, may continue to practice under the conditions imposed by statute and regulation on that date but that person is otherwise subject to this chapter. A license or permit effective under this section may be renewed under conditions imposed by statute and regulation that were in effect on June 29, 1980, except that any renewal fee required under this chapter applies.

**Sec. 08.04.662. Confidential communications.** (a) A license holder, a permit holder, or a practice privilege holder or a partner, an officer, a shareholder, a member, or an employee of a license holder, a permit holder, or a practice privilege holder may not reveal information communicated to the license holder, permit holder or practice privilege holder by a client about a matter concerning which the client has employed the license holder, permit holder, or practice privilege holder in a professional capacity. This section does not apply to

- (1) information required to be disclosed by the standards of the public accounting profession in reporting on the examination of financial statements;
  - (2) the release of information the client has authorized the license holder, permit holder, or practice privilege holder to reveal;
  - (3) information revealed as part of the discovery of evidence related to a court or administrative proceeding or introduced in evidence in a court or administrative proceeding;
  - (4) information revealed in ethical investigations conducted by private professional organizations;
  - (5) information revealed in the course of a peer review under AS 08.04.426; or
  - (6) information disclosed
    - (A) under applicable state or federal laws or regulations; or
    - (B) as required by the Public Company Accounting Oversight Board.
- (b) Client information obtained by the board under (a)(3) - (6) of this section is confidential and is not a public record for purposes of AS 40.25.110 - 40.25.140.

**Sec. 08.04.670. Construction.** If any provision of this chapter or the application of any provision to any person or to any circumstances is invalid, the remainder is not affected.

## ARTICLE 6. GENERAL PROVISIONS

### Section.

#### 680. Definitions

#### 690. Short title

**Sec. 08.04.680. Definitions.** In this chapter, unless the context indicates otherwise,

- (1) "attest function" means
  - (A) an audit or other engagement, if the performance of the audit or other engagement is established by the Statements on Auditing Standards;
  - (B) a review of a financial statement, if the performance of the review is established by the Statements on Standards for Accounting and Review Services;
  - (C) an examination of prospective financial information, if the performance of the examination is established by the Statements on Standards for Attestation Engagements;
  - (D) an engagement, if the performance of the engagement is established by the Auditing Standards of the Public Company Accounting Oversight Board; or
  - (E) any examination, other than an examination described in (C) of this paragraph, review, or agreed upon procedure performed in accordance with the standards on attestation engagements as
    - (i) developed by national accountancy organizations, including the American Institute of Certified Public Accountants and the Public Company Accounting Oversight Board; and
    - (ii) adopted by the board in regulation;
- (2) "board" means the Board of Public Accountancy;
- (3) "certificate" means a certificate granted under AS 08.04.100;
- (4) "compilation service" means a service of any compilation engagement performed in accordance with the Statements on Standards for Accounting and Review Services;
- (5) "department" means the Department of Commerce, Community, and Economic Development;
- (6) "firm" means a sole proprietorship, partnership, limited liability company, corporation, or other legal entity;
- (7) "legal entity" means an organization that can organize as a legal person under the laws of this state;
- (8) "license" means a license issued under AS 08.04.105 or 08.04.195;
- (9) "limited liability company" means an organization organized under AS 10.50 or a foreign limited liability company; in this paragraph, "foreign limited liability company" has the meaning given in AS 10.50.990;
- (10) "member" means a person who has been admitted to membership in a limited liability company;
- (11) "partnership" means a general partnership, a limited partnership, a limited liability partnership, or another form of partnership;
- (12) "peer review" means a study, appraisal, or review of one or more aspects of the professional work of a person in the practice of public accounting who issues attestations conducted as prescribed under AS 08.04.426 by a person who holds a certificate and who is not affiliated with the person being reviewed;
- (13) "permit" means a permit issued under AS 08.04.240;
- (14) "practice of public accounting" means the offering to perform or the performance as a person holding a license, practice privilege, or permit under this chapter of a service involving the use of accounting or auditing skills;

in this paragraph, "accounting or auditing skills" includes preparing financial statements, issuing reports, furnishing management services, furnishing financial advisory services, providing consulting services, preparing tax returns, advising on tax matters, or consulting on tax matters;

(15) "practice privilege" means a practice privilege authorized under AS 08.04.420;

(16) "preparation of financial statements" means providing a service of any preparation of financial statements engagement to be performed in accordance with the Statements on Standards for Accounting and Review Services;

(17) "principal place of business" means the office location designated by an individual for the purposes of substantial equivalency and reciprocity;

(18) "report," when used with reference to an attest function or compilation service,

(A) means

(i) an opinion, report, or other form of language that states or implies assurance as to the reliability of the attested information or compiled financial statements and that also contains or is accompanied by a statement or implication that the person issuing it has special knowledge or competency in accounting or auditing, which may arise from use by the issuer of the report of names or titles indicating that the issuer is a certified public accountant or auditor, or from the language of the report itself;

(ii) any form of language that disclaims an opinion when the form of the language is conventionally understood to imply a positive assurance as to the reliability of the attested information or compiled financial statements referred to or special competence on the part of the person issuing the language;

(iii) any other form of language that is conventionally understood to imply that assurance or special knowledge or competence;

(B) does not include

(i) a compilation of financial statement language that does not express or imply assurance or special knowledge or competence; or

(ii) the following disclaimer language when used by a person without a license or practice privilege in connection with financial statements:

"I (we) have prepared the accompanying (financial statements) of (name of entity) as of (time period) for the (period) then ended. This presentation is limited to preparing, in the form of financial statements, information that is the representation of management (owners)."; or

"I (we) have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.";

(19) "state" means a state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, Guam, the United States Virgin Islands, and American Samoa.

**Sec. 08.04.690. Short title.** This chapter may be cited as the Accountancy Act.

**Regulations CHAPTER 04. BOARD OF PUBLIC ACCOUNTANCY.**

Article

1. Rules of Professional Conduct (12 AAC 04.004 – 12 AAC 04.120)
2. The Board (12 AAC 04.130 – 12 AAC 04.145)
3. License and License Renewal Requirements (12 AAC 04.150 – 12 AAC 04.189)
4. Examination (12 AAC 04.190 – 12 AAC 04.235)
5. Permits and Practice Privileges (12 AAC 04.240 – 12 AAC 04.285)
6. Continuing Education (12 AAC 04.300 – 12 AAC 04.440)
7. Disciplinary Guidelines (12 AAC 04.500 – 12 AAC 04.530)
8. Peer Review (12 AAC 04.600 – 12 AAC 04.690)
9. General Provisions (12 AAC 04.900 – 12 AAC 04.990)

**ARTICLE 1. RULES OF PROFESSIONAL CONDUCT.**

Section

04. Code of professional conduct
05. (Repealed)
10. (Repealed)
15. (Repealed)
20. (Repealed)
30. (Repealed)
33. (Repealed)
36. (Repealed)
38. Attest functions
40. (Repealed)
50. (Repealed)
60. (Repealed)
70. (Repealed)
80. (Repealed)
90. (Repealed)
100. (Repealed)
110. (Repealed)
120. (Repealed)

12 AAC 04.004. **CODE OF PROFESSIONAL CONDUCT.** An accountant shall adhere to the Code of Professional Conduct of the American Institute of Certified Public Accountants, *AICPA Professional Standards*, ET Section, revised as of June 15, 2022, adopted by reference.

**Authority:** AS 08.04.070 AS 08.04.080

**Editor's note:** A copy of the *AICPA Professional Standards*, adopted by reference in 12 AAC 04.004, may be obtained from the American Institute of Certified Public Accountants at AICPA, 220 Leigh Farm Road, Durham, North Carolina 27707-8110 or at AICPA's website at <http://www.aicpa.org>.

12 AAC 04.005. **INTEGRITY AND OBJECTIVITY.** Repealed 1/1/2008.

12 AAC 04.010. **INDEPENDENCE, INTEGRITY, AND OBJECTIVITY.** Repealed 1/4/2017.

12 AAC 04.015. **COMPETENCE.** Repealed 1/4/2017.

12 AAC 04.020. **CONFIDENTIAL RELATIONSHIP.** Repealed 1/4/2017.

12 AAC 04.030. **CONTINGENT FEES.** Repealed 1/4/2017.

12 AAC 04.033. **ACCOUNTING PRINCIPLES.** Repealed 12/29/2013.

12 AAC 04.036. **AUDITING STANDARDS.** Repealed 12/29/2013.

12 AAC 04.038. **ATTEST FUNCTIONS.** (a) To perform an attest function means to provide any of the following services:

- (1) an audit or other engagement to be performed in accordance with the Statements on Auditing Standards

(SAS) of the American Institute of Certified Public Accountants, *AICPA Professional Standards*, as revised as of June 15, 2022, adopted by reference;

(2) a review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS) of the American Institute of Certified Public Accountants, *AICPA Professional Standards*, as revised as of June 15, 2022, adopted by reference;

(3) an examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE) of the American Institute of Certified Public Accountants, *AICPA Professional Standards*, as revised as of June 15, 2022, adopted by reference;

(4) an engagement to be performed in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB) established under 15 U.S.C. 7211(a); and

(5) an examination, review, or agreed upon procedures engagement performed in accordance with the SSAE, other than an examination under (3) of this subsection.

(b) An individual licensee who is responsible for supervising attest engagements, or who signs or authorizes another to sign the accountant's report on the financial statements on behalf of the firm, shall meet the competency requirements set out in the professional standards for the attest engagements. The supervising licensee shall obtain and maintain the competencies necessary in the specific circumstances.

(c) A licensee performing an attest engagement shall maintain a quality control system that complies with the Quality Control Standards (QCS) of the American Institute of Certified Public Accountants, *AICPA Professional Standards*, as revised as of June 15, 2022, adopted by reference.

**Authority:** AS 08.04.070 AS 08.04.423

**Editor's note:** A copy of the *AICPA Professional Standards* may be obtained from the American Institute of Certified Public Accountants at AICPA, 220 Leigh Farm Road, Durham, North Carolina 27707-8110 or at AICPA's website at <http://www.aicpa.org>.

**12 AAC 04.040. USE OF WORK OF OTHERS.** Repealed 1/4/2017.

**12 AAC 04.050. RESPONSIBILITY AND DISCLOSURE.** Repealed 1/4/2017.

**12 AAC 04.060. FORM OF OPINIONS AND REPORTS.** Repealed 1/4/2017.

**12 AAC 04.070. FORECASTS.** Repealed 1/4/2017.

**12 AAC 04.080. ADVERTISING.** Repealed 1/4/2017.

**12 AAC 04.090. SOLICITATION.** Repealed 1/27/81.

**12 AAC 04.100. COMMISSIONS.** Repealed 1/4/2017.

**12 AAC 04.110. SERVICES PERFORMED BY EMPLOYEES.** Repealed 1/4/2017.

**12 AAC 04.120. REFERRALS.** Repealed 1/27/81.

## ARTICLE 2. THE BOARD.

### Section

**130. Meetings**

**140. Special meeting**

**145. Executive secretary**

**12 AAC 04.130. MEETINGS.** The board will hold at least four meetings each year at times and places designated by the board.

**Authority:** AS 08.04.070

**12 AAC 04.140. SPECIAL MEETING.** The president or a majority of the members of the board may determine the need for a special meeting. The president or the board majority may designate the time and place for a special meeting under this section.

**Authority:** AS 08.04.070

**12 AAC 04.145. EXECUTIVE SECRETARY.** (a) The executive secretary shall carry out the administrative functions of the board necessary to complete the duties and responsibilities described in (c) of this section. The

executive secretary may use the working title “executive administrator.”

- (b) The qualifications of the executive secretary include
  - (1) a baccalaureate or higher degree in accounting, business, or other appropriate field;
  - (2) experience and background in accounting or auditing, or experience in the management or administration of a state accountancy board or related national accountancy organization; and
  - (3) management experience in an accounting, governmental, or other appropriate environment.
- (c) The duties and responsibilities of the executive secretary include
  - (1) managing the operations of the board and the efficient function of the board office;
  - (2) referring potential violations, including any questionable license application or any complaint regarding a certified public accountant practicing in the state, to the division’s investigation staff;
  - (3) reviewing the qualifications of any specialist utilized by the division’s investigative staff;
  - (4) assisting the division’s investigative staff by providing relevant accounting expertise;
  - (5) monitoring investigative complaints and cases through the final disposition and ensure that any board action is posted appropriately on the board’s website;
  - (6) providing assistance, consistent with due process, to the board on investigative adjudications;
  - (7) providing input to the division on the development of the board’s annual budget in consultation with the board, monitor expenditures, and report to the board on budget status;
  - (8) drafting regulations and policy proposals at the board’s request;
  - (9) monitoring and participating in the activities of local and national accounting professional and regulatory organizations as directed by the board;
  - (10) monitoring legislative proposals relevant to the accounting profession in the legislature, and testify before the legislature on behalf of the board; and
  - (11) preparing agendas and support information for, recording of, testifying at, and implementing decisions made by the board at the board’s quarterly meetings.
- (d) In this section, “division” means the division assigned occupational licensing functions in the Department of Commerce, Community, and Economic Development.

Authority: AS 08.04.055 AS 08.04.070

### ARTICLE 3. LICENSE AND LICENSE RENEWAL REQUIREMENTS.

#### Section

- 150. (Repealed)
- 151. Qualifications for licensure
- 155. Denial of license
- 160. (Repealed)
- 161. Background check
- 165. Application for licensure by reciprocity
- 170. (Repealed)
- 175. Application for licensure by examination
- 180. Documentation of experience
- 181. (Repealed)
- 183. (Repealed)
- 184. Temporary military courtesy license
- 185. Education defined for certified public accountant applicants
- 187. Education verified
- 189. License renewal

12 AAC 04.150. CITIZENSHIP. Repealed 2/10/78.

12 AAC 04.151. QUALIFICATIONS FOR LICENSURE. (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 [AS 08.04.420](#) and 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 a principal place of business in this state as follows:

- (1) by examination under 12 AAC 04.175;
- (2) by reciprocity under 12 AAC 04.165 if the applicant holds a current CPA license in another state;
- ~~(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)(A) has submitted an application for a license by reciprocity.~~
- (b) Repealed 7/26/2025.
- (c) A foreign-educated applicant or applicant from a foreign jurisdiction shall provide verification of residency in

**Commented [ES1]:** Not needed; covered by centralized regs  
[Military Licensing, Professional Licensing, Division of Corporations, Business and Professional Licensing](#)

this state under AS 01.10.055.

**Authority:** AS 08.04.070 AS 08.04.450

**12 AAC 04.155. DENIAL OF LICENSE.** The board may refuse to grant a license to an applicant for the same reasons that the board may impose disciplinary sanctions under 12 AAC 04.520 upon the holder of a license.

**Authority:** AS 08.04.070 AS 08.04.450

**12 AAC 04.160. REFERENCES.** Repealed 7/26/2025.

**12 AAC 04.161. BACKGROUND CHECK.** (a) An applicant for licensure under this chapter shall submit to the board

- (1) a report of the applicant's criminal history obtained by request to the Department of Public Safety for a report of state criminal justice information under AS 12.62.005 - 12.62.200; and
  - (2) an equivalent report issued by the applicant's primary state of residence, if it is a state other than this state.
- (b) An applicant for licensure under this chapter is responsible for payment of any fee associated with requesting the criminal history background check from the Department of Public Safety.

**Authority:** AS 08.04.070 AS 08.04.423

**12 AAC 04.165. APPLICATION FOR LICENSURE BY RECIPROCITY.** (a) An applicant who holds a current CPA license in good standing 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

- (1) must comply with the standards of practice set out under AS 08.04 and this chapter;
  - (2) must meet the requirements of AS 08.04.105 and 08.04.195;
  - (3) may not be convicted of a crime that affects the applicant's ability to practice public accountancy competently and safely, as determined by the board;
  - (4) may not have had a license to practice public accountancy revoked, suspended, or voluntarily surrendered in relation to a licensing or compliance issue in the state or another state within the meaning given in AS 08.04.680, or in a country or foreign jurisdiction outside of the United States; and
  - (5) must hold a current CPA license for a period of at least two years from the date of issuance of the license.
- (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 disciplinary action or investigation taken or pending relating to the applicant;
  - (2) a complete application on a form provided by the department;
  - (3) the applicable fees specified in 12 AAC 02.340;
  - (4) verification showing that the applicant has passed the applicable examinations required under 12 AAC 04.200(a) and (b);
  - (5) a 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.
- (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).
- (d) Repealed 7/26/2025.

**Authority:** AS 08.04.070 AS 08.04.195

**12 AAC 04.170. RESIDENT DEFINED.** Repealed 2/23/95.

**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) submit to the department
    - (A) a complete 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

- (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.

**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

**12 AAC 04.180. DOCUMENTATION OF EXPERIENCE.** (a) An applicant for licensure by examination under 12 AAC 04.175 must show that the applicant has had two years of experience. Under this subsection, an applicant's acceptable experience

- (1) includes providing any type of service or advice involving the use of
  - (A) accounting;
  - (B) attest;
  - (C) compilation;
  - (D) management advisory;
  - (E) financial advisory;
  - (F) tax; or
  - (G) consulting skills and related training;
- (2) must be verified by a supervising certified public accountant with an active license at the time of supervision;
- (3) may be gained through employment in government, industry, academia, or public practice; and
- (4) does not include paid or unpaid leave or holidays.

(b) For the purposes of meeting the requirements under (a) of this section, each 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) of this section.

**Authority:** AS 08.04.070 AS 08.04.120

**12 AAC 04.181. WORK EXPERIENCE POINTS.** Repealed 12/25/2015.

**12 AAC 04.183. ATTEST FUNCTION HOURS.** Repealed 12/25/2015.

~~**12 AAC 04.184. TEMPORARY MILITARY COURTESY LICENSE.** (a) The board will issue a temporary military courtesy license to an active duty military member or spouse of an active duty military member of the armed forces of the United States to practice as a certified public accountant who meets the requirements of AS 08.01.063 and this section not later than 30 days after the board receives a completed application.~~

~~An applicant for a temporary military courtesy license under this section must submit a notarized application on a form provided by the department; must pay the temporary license application fee and fee for a temporary license set out under 12 AAC 02.105; must submit a copy of the applicant's current active duty military orders showing assignment to a duty station in this state; or if the applicant is the spouse of an active duty military member, the applicant's spouse's current active duty military orders showing assignment to a duty station in this state; must submit verification of the applicant's current license to practice public accountancy from a board of accountancy of a licensing jurisdiction of the United States; the verification must include the applicant's status and complete information regarding any disciplinary action or investigation taken or pending relating to the applicant; and may not have been convicted of a crime that affects the applicant's ability to practice public accountancy competently and safely, as determined by the board.~~

~~A temporary military courtesy license issued to an active duty military member or spouse of an active duty military member under this section will be issued for a period of 180 days and may be renewed for one additional 180-day period, at the discretion of the board.~~

~~An applicant for a temporary military courtesy license may not have had a license to practice public accountancy revoked, suspended, or voluntarily surrendered in this state or another state or territory of the United States.~~

~~While practicing under a temporary military courtesy license issued under this section, the holder of the temporary military courtesy license must comply with the standards of practice set out in AS 08.04 and this chapter.~~

~~The board may refuse to issue a temporary military courtesy license for the same reasons that it may deny, suspend, or revoke a license under AS 08.04.450.~~

~~**Authority:** AS 08.01.062 AS 08.01.063 AS 08.04.070~~

**12 AAC 04.185. EDUCATION DEFINED FOR CERTIFIED PUBLIC ACCOUNTANT APPLICANTS.**

- (a) Repealed 2/2/94.
- (b) As used in AS 08.04.120, an accounting concentration consists of not less than
  - (1) 24 semester credit hours or 36 quarter credit hours in subjects such as

- (A) accounting principles;
- (B) intermediate accounting;
- (C) income tax;
- (D) cost accounting;
- (E) auditing;
- (F) advanced accounting;
- (G) accounting theory;
- (H) governmental accounting; or
- (I) detection of fraud;
- (2) nine semester credit hours or 15 quarter credit hours of business law, economics, and
  - (A) statistics;
  - (B) computer science; or
  - (C) algebra, calculus, or mathematics.
- (c) Repealed 2/2/94.
- (d) Repealed 2/2/94.
- (e) As used in AS 08.04.120, "a college or university acceptable to the board" means
  - (1) a college or university accredited by a regional accrediting association or as otherwise approved by the board; or
  - (2) a foreign college or university whose degree program has been evaluated by an approved credentials evaluation service and determined to be equivalent to the degree program of an institution acceptable under (1) of this subsection; an approved credentials evaluation service is the National Association of State Boards of Accounting (NASBA) International Evaluation Services (NIES).
- (f) For purposes of this section, when converting quarter hours to semester hours, the number of quarter hours is multiplied by 2/3 or 0.67.
- (g) The following may not be used to meet the accounting concentration
  - (1) college level examination program (CLEP) courses;
  - (2) examination preparation courses;
  - (3) life experience credits; or
  - (4) courses similar to those described in (1) – (3) of this subsection, as determined by the board.
- (h) No more than six semester credit hours can be earned in each subject listed in (b)(1) of this section.

**Authority:** AS 08.04.070 AS 08.04.120

**12 AAC 04.187. EDUCATION VERIFIED.** (a) Repealed 5/28/81.

- (b) An applicant for a certified public accountant examination or license shall arrange for the submission of a transcript or transcripts from colleges or universities necessary to verify that the applicant meets the appropriate education requirements of 12 AAC 04.185.
- (c) A transcript verifying the education of an applicant for examination must be sent directly to the department for the board's use by the issuing college or university. A transcript submitted by an applicant for a certified public accountant license must be certified unless the
  - (1) original, official transcript has been posted and can be viewed on the Internet website of an approved credentials evaluation service and the original credential evaluation is provided directly to the department by the approved credentials evaluation service; or
  - (2) board determines it is impossible or impracticable for the transcript to be certified.
- (d) If an applicant cannot submit a transcript as required by this section, the board may accept as evidence of education
  - (1) verification from the licensing authority of accountants in another jurisdiction;
  - (2) verification from a governmental agency, employer, or association which
    - (A) previously required documentary evidence of education; or
    - (B) directly verified education;
  - (3) oral testimony and sworn statements of the applicant and other parties; and
  - (4) other documentary evidence.
- (e) Repealed 2/2/94.

**Authority:** AS 08.04.070 AS 08.04.120

**12 AAC 04.189. LICENSE RENEWAL.** (a) To renew a license to engage in the practice of public accounting a licensee must submit the applicable renewal fee required in 12 AAC 02.340 and a complete renewal application on a form provided by the department. The renewal application must include certification that the licensee

- (1) maintains all of the licensee's offices as required by AS 08.04.360 – 08.04.380;
- (2) has met the continuing education requirements of 12 AAC 04.300 – 12 AAC 04.440;
- (3) continues to comply with the requirements of AS 08.04; and
- (4) either

- (A) has met the peer review requirements of 12 AAC 04.600; or
- (B) is exempt under 12 AAC 04.620 from compliance with peer review requirements of 12 AAC 04.600.
- (b) For a licensing period that begins on or after January 1, 2028, 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.

Authority: AS 08.04.070 AS 08.04.105 AS 08.04.195

## ARTICLE 4. EXAMINATION.

### Section

- 190. Application for examination
- 193. (Repealed)
- 195. Qualifications for examination
- 200. Examination
- 205. (Repealed)
- 210. (Repealed)
- 220. (Repealed)
- 230. (Repealed)
- 235. Reexamination

**12 AAC 04.190. APPLICATION FOR EXAMINATION.** (a) Each applicant must submit

- (1) a complete application on forms provided by the department;
- (2) the applicable fees established in 12 AAC 02.340;
- (3) proof of meeting the requirements in AS 08.04.150 and 12 AAC 04.187; and
- (4) if applying under AS 08.04.150(1)(C), verification of the supervising certified public accountant's license.

~~(b) Authorization to be scheduled to sit for the examination in 12 AAC 04.200(a)(1) is valid for 60 days after the date of approval by the department.~~

Authority: AS 08.04.070 AS 08.04.130 AS 08.04.150

**Commented [ES2]:** No need for the authorization to sunset. Not used in practice.

**12 AAC 04.193. REVIEW OF APPLICATION.** Repealed 9/28/2008.

**12 AAC 04.195. QUALIFICATIONS FOR EXAMINATION.** To meet the requirements of AS 08.04.150(1)(C), an applicant must have at least one year of public accounting experience under the direct supervision of a certified public accountant who, at the time the applicant was supervised, held a current license to practice public accounting in a state within the meaning given in AS 08.04.680.

Authority: AS 08.04.070 AS 08.04.150

**12 AAC 04.200. EXAMINATION.** (a) The examination for certified public accountant consists of

- (1) the computer-based Uniform Certified Public Accountant Examination; and
- (2) an ethics course and open book ethics examination.

(b) A score of at least 75 in each section of the Uniform Certified Public Accountant Examination is considered passing.

(c) The ethics course and examination described in (a)(2) of this section is the self-study course, including its lesson reviews and examinations, titled *Professional Ethics: The AICPA's Comprehensive Course For Licensure*, published by the American Institute of Certified Public Accountants (AICPA), and is graded on a pass or fail basis. The board will waive passage of this course and examination if the applicant documents passage of an ethics examination of another licensing jurisdiction that, in the determination of the board, is equivalent to the course and examination described in this subsection.

(d) In the absence of exceptional circumstances, grades are those reported by the Advisory Grading Service of the American Institute of Certified Public Accountants.

(e) An applicant may retake an examination section in accordance with 12 AAC 04.235.

(f) Repealed 2/2/94.

(g) An applicant

- (1) may take each of the required examination sections individually, in any order;
- (2) may earn credit for each examination section that is passed during a period of 30 months, beginning on the date the applicant's first passing score is released by NASBA and concluding on the date the applicant takes the final section of the examination for which a passing score is achieved; and
- (3) must pass all sections of the Uniform Certified Public Accountant Examination within a 30-month period.

(h) An applicant who fails to complete each examination section within a 30-month period will forfeit credit earned for sections passed outside of the 30-month period. Each forfeited section must be retaken in accordance with 12 AAC 04.235.

(i) The board will consider a request for an extension of the period of credit for examinations once an applicant has passed all four sections of the CPA examination. The applicant must submit evidence satisfactory to the board that the credit was lost due to circumstances beyond the applicant's control.

**Authority:** AS 08.04.070 AS 08.04.130

**Editor's note:** A copy of *Professional Ethics: The AICPA's Comprehensive Course For Licensure* may be obtained from the American Institute of Certified Public Accountants, Order Department, 220 Leigh Farm Road, Durham, North Carolina 27707-8110, phone: (888) 777-7077, or at the AICPA's Internet web site at [www.aicpa.org](http://www.aicpa.org).

**12 AAC 04.205. EXAMINATION TRANSITION TO COMPUTER-BASED TESTING.** Repealed 2/24/2022.

**12 AAC 04.210. TIME AND PLACE OF EXAMINATION.** Repealed 3/24/2004.

**12 AAC 04.220. NOTICE OF EXAMINATION.** Repealed 3/24/2004.

**12 AAC 04.230. EXAMINATION PAPERS.** Repealed 4/24/2004.

**12 AAC 04.235. REEXAMINATION.** (a) To apply for reexamination, an applicant must submit a complete application for reexamination and the applicable fees.

(b) An applicant may retake an exam section once the applicant's grade for any previous attempt of the same exam section has been released.

**Authority:** AS 08.04.070 AS 08.04.130

## ARTICLE 5. PERMITS AND PRACTICE PRIVILEGES.

### Section

- 240. (Repealed)
- 245. Firm permits
- 250. (Repealed)
- 251. Practice privilege
- 255. Firm ownership
- 260. (Repealed)
- 270. (Repealed)
- 280. Applications for firm permits and renewal of firm permits
- 285. Substantial equivalency

**12 AAC 04.240. WHEN ALL REQUIREMENTS ARE MET.** Repealed 2/10/78.

**12 AAC 04.245. FIRM PERMITS.** (a) A firm that is engaged in the practice of public accounting in the state must obtain a permit issued by the board under this chapter if the firm

(1) has an established and maintained office in the state and meets the ownership requirements of 12 AAC 04.255;

(2) ~~does not have an established and maintained office in the state but provides, or offers to provide, attest functions in the state under AS 08.04.240(k);~~ or

(3) assumes or uses the title or designation "certified public accountant" or "public accountant" or the abbreviation "CPA" or "PA" as set out under AS 08.04.510 and 08.04.530, or any of the titles and abbreviations listed under AS 08.04.540 unless operating under the requirements of practice privilege under [AS 08.04.420](#) and 12 AAC 04.251.

(b) A firm that requires a permit must meet the requirements of 12 AAC 04.280.

**Authority:** AS 08.04.070 AS 08.04.240

**12 AAC 04.250. PRACTICE PERMITS.** Repealed 4/12/2024.

**12 AAC 04.251. PRACTICE PRIVILEGE.** (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 a license by examination under 12 AAC 04.175, or 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

**Commented [ES3]:** Why do we make this reference?

the state.

(b) The board may request that an applicant-individual or firm who engages in the practice of public accounting in the state under AS 08.04.420 verify that the applicant-individual or firm's

- (1) licensure in another state is in good standing;
- (2) principal place of business is located in the same state as licensure under (1) of this subsection; or
- (3) substantial equivalency qualifications required under 12 AAC 04.285 have been met.

(c) An accountant-individual or firm who exercises the practice privilege granted under AS 08.04.420 shall follow the statutes and regulations of the state when practicing in the state and shall recognize the jurisdiction and disciplinary authority of the board and courts over the services provided by the accountant-individual or firm in the state.

**Authority:** AS 08.04.070 AS 08.04.420 AS 08.04.422  
AS 08.04.240

**12 AAC 04.255. FIRM OWNERSHIP.** (a) A firm within the meaning given in AS 08.04.680 granted a permit under AS 08.04.240 that ceases to be in compliance with the ownership requirements of that section shall promptly take action to remedy that noncompliance.

(b) The following time periods apply to the remediation efforts under (a) of this section:

(1) if the noncompliance is remedied not later than 180 days after the noncompliance begins, the firm need not provide notice to the board;

(2) if the noncompliance is not or cannot be remedied during the 180-day period, the firm shall provide notice of the noncompliance to the board; the board will establish a reasonable length of additional time by which the firm must achieve compliance; in establishing a reasonable length of time,

(A) the following factors may be considered:

- (i) the nature and extent of the noncompliance;
- (ii) whether the noncompliance could or should have been anticipated or avoided;
- (iii) any hardship that achieving compliance in a more expeditious manner may impose; and

(B) the board may approve

- (i) up to an additional 180 days, for a total of 360 days;
- (ii) a length greater than that set under (i) of this subparagraph, if reasonable and necessary.

**Authority:** AS 08.04.055 AS 08.04.240

**12 AAC 04.260. ROSTER.** Repealed 1/1/2008.

**12 AAC 04.270. RECIPROCITY FOR CPAS.** Repealed 5/28/81.

**12 AAC 04.280. APPLICATIONS FOR FIRM PERMITS AND RENEWAL OF FIRM PERMITS.** (a) An applicant for a permit under 12 AAC 04.245 and AS 08.04.240 must submit

- (1) evidence satisfactory to the board that the firm  
(A) meets the ownership requirements set out under AS 08.04.240 and 12 AAC 04.255; and  
(B) is supervised in accordance with the requirements set out under AS 08.04.360;

(2) a complete application on a form provided by the department;

(3) the applicable fees required in 12 AAC 02.340; and

(4) ~~verification that if~~ the firm holds a current permit to practice public accounting in good standing issued by the state or another state; ~~verification must include information regarding~~ the firm's current permit status and ~~information regarding~~ any disciplinary action or investigation taken or pending against the firm or its owners; if the permit is not issued by the state, the verification must be from the state in which the firm's established office and principal place of business is located.

(b) A permit is valid for the biennial license period for which it was issued.

(c) A permit issued under AS 08.04.240, 12 AAC 04.245, and this section will be renewed for subsequent biennial license periods if the holder of the permit submits

(1) a renewal application, due not later than December 31, on a form provided by the department;

(2) the applicable fee required in 12 AAC 02.340; and

(3) certification that the holder of the permit continues to meet the requirements of AS 08.04.240.

(d) A firm whose license to practice has been lapsed for less than one year may apply for reinstatement of the license by meeting the requirements of this section and, if the license has been lapsed for more than 60 days, submitting the delayed renewal penalty fee required in 12 AAC 02.340.

The board may refuse to grant a permit or renewal of a permit issued under AS 08.04.240 and this section for the same reasons that the board may impose disciplinary sanctions under 12 AAC 04.520 upon the holder of a license, permit, or practice privilege.

**Authority:** AS 08.04.070 AS 08.04.240

**12 AAC 04.285. SUBSTANTIAL EQUIVALENCY.** (a) The licensing requirements of another state are

substantially equivalent to the national standard if the National Association of State Boards of Accountancy National Qualification Appraisal Service has determined that the qualifications for licensure as a certified public accountant in that state are substantially equivalent to the qualifications for certification as a certified public accountant of the Uniform Accountancy Act, published jointly by the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy.

(b) The qualifications of an individual are substantially equivalent to the national standard if the National Association of State Boards of Accountancy National Qualification Appraisal Service has determined that the individual's qualifications are substantially equivalent to the qualifications for certification as a certified public accountant of the Uniform Accountancy Act, published jointly by the American Institute of Certified Public Accountants and the National Association of State Board of Accountancy.

**Authority:** AS 08.04.070 AS 08.04.075 AS 08.04.120

**Editor's note:** A copy of the Uniform Accountancy Act may be obtained from the American Institute of Certified Public Accountants at AICPA, 220 Leigh Farm Road, Durham, North Carolina 27707-8110, or at AICPA's website at <http://www.aicpa.org>, or from the National Association of State Boards of Accountancy, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, or at NASBA's website at <http://www.nasba.org>.

## ARTICLE 6. CONTINUING EDUCATION.

### Section

- 300. Hours of continuing education required
- 310. Computation of nonacademic continuing education hours
- 320. Computation of academic continuing education hours
- 330. Challenged courses
- 340. Approved subjects
- 350. Nonacademic program criteria
- 360. Approved nonacademic continuing education programs
- 370. (Repealed)
- 380. Instructor or discussion leader
- 390. (Repealed)
- 400. Report of continuing education
- 410. (Repealed)
- 420. (Repealed)
- 430. Inactive licenses
- 440. Reinstatement of lapsed license

**12 AAC 04.300. HOURS OF CONTINUING EDUCATION REQUIRED.** (a) Continuing education in this section must ensure that a licensee

- (1) maintains high professional accountancy standards;
- (2) is up to date with current educational trends; and

(3) has obtained specific training required for a CPA to provide public accountancy services effectively and competently, applying the principles and concepts of public accountancy set out in AS 08.04.

(b) An applicant must demonstrate to the board that continuing education completed in the concluding biennial licensing period as set out in 12 AAC 04.300 - 12 AAC 04.400 meets the requirements for continued education as set out in this section.

(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.

(d) At least four hours of the minimum 80 hours of approved continuing education required in (c) of this section must cover ethics.

(e) Not more than 10 hours of the minimum 80 hours of approved continuing education required in (c) of this section may be completed by means of micro-learning activities.

(f) The continuing education requirements of this section do not apply to an individual who holds an inactive license under AS 08.04.410.

(g) For the purposes of this section a continuing education activity under one hour in length is considered a micro-learning activity.

(h) A licensee who for reasonable cause or excusable neglect is unable to complete the continuing education requirements for renewal of a license may request an exemption by explaining the cause for the exemption to the board a written statement. If the exemption is granted, the board will prescribe an alternative method for the licensee to

complete the continuing education requirements.

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

**12 AAC 04.310. COMPUTATION OF NONACADEMIC CONTINUING EDUCATION HOURS.** (a) For the purposes of 12 AAC 04.300 — 12 AAC 04.440, 50 minutes of instruction constitute one hour.

(b) Repealed 12/25/2015.

(c) Credit is given only for class hours and not for hours devoted to class preparation.

**Authority:** AS 08.04.070 AS 08.04.425

**12 AAC 04.320. COMPUTATION OF ACADEMIC CONTINUING EDUCATION HOURS.** (a) One quarter hour academic credit from a college or university constitutes 10 hours of continuing education.

(b) One semester hour academic credit from a college or university constitutes 15 hours of continuing education.

**Authority:** AS 08.04.070(b) AS 08.04.425(a)

**12 AAC 04.330. CHALLENGED COURSES.** Academic credit earned for a challenged course is not acceptable for continuing education.

**Authority:** AS 08.04.070(b) AS 08.04.425(a)

**12 AAC 04.340. APPROVED SUBJECTS.** To be approved by the board, a subject for continuing education credit must contribute directly to the professional competence of a certified public accountant and may include

(1) technical subjects pertaining directly to the profession of accounting; or

(2) non-technical subjects that improve the licensee's ability to practice accountancy in a competent manner.

**Authority:** AS 08.04.070 AS 08.04.425

**12 AAC 04.350. NONACADEMIC PROGRAM CRITERIA.** (a) Nonacademic continuing education programs requiring class attendance are approved by the board if

(1) a course outline is prepared in advance and preserved;

(2) repealed 12/25/2015;

(3) the program is conducted by a qualified instructor; and

(4) a record of attendance is maintained.

(b) In (a)(3) of this section, "qualified instructor" includes an instructor or discussion leader whose background, training, education, or experience makes it appropriate for him or her to lead a discussion on the subject matter of the particular program.

**Authority:** AS 08.04.070 AS 08.04.425

**12 AAC 04.360. APPROVED NONACADEMIC CONTINUING EDUCATION PROGRAMS.** The following programs are approved by the board if they meet the requirements of 12 AAC 04.340 and 12 AAC 04.350:

(1) professional development programs of the American Institute of Certified Public Accountants, national professional accounting organizations, state accounting societies, or organizations listed by the National Association of State Boards of Accountancy on the National Registry of CPE Sponsors;

(2) technical sessions designed as formal educational programs at meetings of the American Institute of Certified Public Accountants, national professional accounting organizations, state accounting societies, or organizations listed by the National Association of State Boards of Accountancy on the National Registry of CPE Sponsors;

(3) formal, organized, education programs that focus primarily on the enhancement of necessary skills and knowledge in the subjects of accounting, auditing, tax, consulting, financial planning, professional conduct, and specialized industry or government practices;

(4) college or university short courses not carrying academic credit;

(5) repealed 4/12/2024.

**Authority:** AS 08.04.070 AS 08.04.425

**Editor's note:** A copy of the National Association of State Boards of Accountancy's National Registry of CPE Sponsors may be obtained from the National Association of State Boards of Accountancy, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, or at NASBA's website at <http://www.learningmarket.org>.

**12 AAC 04.370. INDIVIDUAL STUDY.** Repealed 5/14/2022.

**12 AAC 04.380. INSTRUCTOR OR DISCUSSION LEADER.** (a) The board will award one hour of continuing education credit for each hour completed in preparation for instruction or discussion as an instructor or discussion leader of an educational program meeting the requirements of 12 AAC 04.310 – 12 AAC 04.360. The number of hours of credit awarded under this subsection may not exceed twice the number of hours awarded under (b) of this section.

(b) The board will award one hour of continuing education credit for each hour completed as an instructor or discussion leader of an educational program meeting the requirements of 12 AAC 04.310 – 12 AAC 04.360. The board will award credit only for the initial course of instruction of the subject matter unless there have been substantial new developments in the subject since the prior presentation.

(c) Credit awarded under (a) and (b) of this section may not exceed 30 hours in any two-year period.

**Authority:** AS 08.04.070 AS 08.04.425

**12 AAC 04.390. PUBLICATIONS.** Repealed 2/24/2022.

**12 AAC 04.400. REPORT OF CONTINUING EDUCATION.** An applicant for renewal of a license issued by the board under this chapter to practice public accounting shall submit, on a form provided by the department, a statement that the applicant has complied with the continuing education requirements of 12 AAC 04.300.

**Authority:** AS 08.04.070 AS 08.04.425

**12 AAC 04.410. "REASONABLE CAUSE OR EXCUSABLE NEGLIGENCE" DEFINED.** Repealed 4/12/2024.

**12 AAC 04.420. APPLICABILITY OF CONTINUING EDUCATION REQUIREMENT.** Repealed 1/1/2008.

**Editor's note:** As of Register 184, Jan 2008, the substance of former 12 AAC 04.420 appears in 12 AAC 04.300(d).

**12 AAC 04.430. INACTIVE LICENSES.** (a) To obtain or renew an inactive license under AS 08.04.410, the holder of a license must submit

- (1) an application on a form provided by the department; and
- (2) the fee set out in 12 AAC 02.340(5).

(b) To resume the active practice of public accounting, the holder of an inactive license must submit

- (1) an application on a form provided by the department;
- (2) the applicable fee set out in 12 AAC 02.340; and

(3) documentation that shows the applicant's completion of at least 120 hours of approved continuing education, in accordance with 12 AAC 04.310 – 12 AAC 04.410, during the 36 months immediately before the date of the application; ~~no more than 16 of the hours required in this paragraph may be from continuing education programs described in 12 AAC 04.360(5).~~

(c) The hours of continuing education required in (b) of this section do not satisfy the continuing education requirement for a subsequent renewal of the reactivated license.

(d) Notwithstanding 12 AAC 04.300, a licensee whose license has been reactivated under this section shall complete at least

(1) 10 hours of approved continuing education for each full calendar quarter between the date that the license was reactivated and the next renewal date; or

(2) repealed 7/25/2001;

(3) 80 hours of approved continuing education between the date that the ~~permit license~~ was reactivated and the next renewal date.

(e) When a license is in "inactive" status, that status must be made clear by the licensee by the addition of "CPA-Inactive" or "CPA (inactive)" when using the CPA designation in any form, including on business cards, email signatures, websites, and social media accounts.

(f) When a license is in inactive status, the licensee may not practice public accounting or offer to practice public accounting.

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

**12 AAC 04.440. REINSTATEMENT OF LAPSED LICENSE.** (a) An individual whose license to practice has been lapsed for less than one year may apply for reinstatement of the license by submitting the applicable renewal fee and, if the license has been lapsed for more than 60 days, the delayed renewal penalty fee required in 12 AAC 02.340 and a complete renewal application on a form provided by the department. The renewal application must include certification that the applicant

- (1) maintained all of the licensee's offices as required by AS 08.04.360 – 08.04.380;
- (2) has met the continuing education requirements of 12 AAC 04.300 – 12 AAC 04.440;
- (3) continues to comply with the requirements of AS 08.04; and
- (4) either

(A) has met the peer review requirements of 12 AAC 04.600(a)(1) – (3); or

(B) is exempt under 12 AAC 04.620 from compliance with the peer review requirements of 12 AAC 04.600(a)(1) – (3).

(b) An individual whose license to practice has been lapsed for at least one year, but less than three years, may apply for reinstatement of the license by submitting

(1) an application on a form provided by the department;

(2) the license renewal fees for the entire period during which the license has been lapsed and the delayed renewal penalty fee required under 12 AAC 02.340; and

(3) documentation showing the applicant's completion of at least 120 hours of approved continuing education, in accordance with 12 AAC 04.310 – 12 AAC 04.410, during the 36 months immediately before the date of the application for reinstatement; ~~no more than 16 of the hours required in this paragraph may be from continuing education programs described in 12 AAC 04.360(5);~~ at least four hours of the hours required in this paragraph must cover current ethics and statutes and regulations under AS 08.04 and 12 AAC 04.

(c) An individual whose license to practice has been lapsed for at least three years, but less than five years, may apply for reinstatement of the license by

(1) documenting to the satisfaction of the board that the individual's failure to renew the license was excusable;

(2) meeting the requirements of (b) of this section; and

(3) documenting that the continuing education completed in accordance with (b)(3) of this section included successful completion of a current ethics course and examination published by the American Institute of Certified Public Accountants (AICPA) or an ethics examination of another licensing jurisdiction, that, in the determination of the board, is equivalent to the AICPA course and examination described in 12 AAC 04.200(c).

(d) Notwithstanding 12 AAC 04.300, a licensee whose license has been reinstated under (b) or (c) of this section shall complete at least

(1) 10 hours of approved continuing education for each full calendar quarter between the date the license was reissued and the next renewal date; or

(2) 80 hours of approved continuing education between the date the ~~permit~~ license was reissued and the next renewal date.

(e) The board may reinstate an applicant's license despite failure to furnish evidence of completion of the continuing education requirements in this section, if the board determines that failure to complete the continuing education requirements was due to reasonable cause or excusable neglect and the applicant agrees to complete a particular program or schedule of continuing education prescribed by the board.

(f) A license to practice that has been lapsed for five years or more may not be reinstated.

**Authority:** AS 08.01.100 AS 08.04.425 AS 08.04.440  
AS 08.04.070

## ARTICLE 7. DISCIPLINARY GUIDELINES.

### Section

**500. Purpose of disciplinary guidelines**

**510. (Repealed)**

**520. Disciplinary guidelines**

**530. Definitions for disciplinary guidelines**

**12 AAC 04.500. PURPOSE OF DISCIPLINARY GUIDELINES.** To ensure that the board's disciplinary policies are known and are administered consistently and fairly, the disciplinary guidelines in 12 AAC 04.510 - 12 AAC 04.520 are established.

**Authority:** AS 08.01.075 AS 08.04.070(b) AS 08.04.450

**12 AAC 04.510. VIOLATIONS.** Repealed 1/1/2008.

**12 AAC 04.520. DISCIPLINARY GUIDELINES.** (a) The board may impose greater or lesser penalties than those described under AS 08.04 and this section depending on the circumstances of a particular case, to the full extent of AS 08.01.075, AS 08.04.450, 08.04.470, and 08.04.480.

(b) The board may revoke a license, permit, or practice privilege if the holder of the license, permit, or practice privilege

(1) obtains or attempts to obtain, by fraud or deceit, a license, permit, or practice privilege;

(2) is convicted of a felony under the laws of any state ~~or of~~ the United States;

(3) is the subject of a licensing action by another state as described in AS 08.04.450(7); or

(4) has had the right to practice public accountancy before any state or federal agency suspended or revoked.

(c) The board may suspend a license, permit, or practice privilege for up to two years, impose a civil fine in the amount determined by the board, and impose other disciplinary sanctions authorized under AS 08.01.075, in cases of

(1) gross negligence in the practice of public accounting as defined in 12 AAC 04.530;

- (2) an act discreditable to the accounting profession as defined in 12 AAC 04.530;
- (3) dishonesty in the practice of public accounting as defined in 12 AAC 04.530;
- (4) the conviction of a crime involving dishonesty or fraud as described in AS 08.04.450(6); or
- (5) unprofessional conduct in an investigation.
- (d) The board may suspend a license, permit, or practice privilege for up to one year, in cases of
  - (1) violation of a provision of AS 08.04.500—AS 08.04.610 as described in AS 08.04.450(3); and
  - (2) violation of a regulation of the board as described in AS 08.04.450(4).
- (e) If the board determines that an applicant has cheated on or breached the security of the examination for certified public accountancy, the applicant is subject to the following:
  - (1) voiding of that applicant's examination score and denial of a license or permit to that applicant based on that examination score;
  - (2) prohibition of that applicant from sitting for further examinations in the state.

**Authority:** AS 08.01.075 AS 08.04.130 AS 08.04.450  
AS 08.04.070

**12 AAC 04.530. DEFINITIONS FOR DISCIPLINARY GUIDELINES.** For the purposes of this section, AS 08.04.450, 08.04.470, 08.04.480, and 12 AAC 04.520 - 12 AAC 04.530.

- (1) "act discreditable to the accounting profession" means an action that conflicts with or is in breach of the rules set out in the Code of Professional Conduct of the American Institute of Certified Public Accountants, AICPA Professional Standards, ET Section, revised as of June 15, 2022, and adopted by reference under 12 AAC 04.004;
- (2) "breaching the security provisions of a licensing examination" includes
  - (A) removing any examination materials from the examination room without authorization,
  - (B) reproducing, or assisting a person in reproducing, any portion of the licensing examination by any means and without authorization;
  - (C) obtaining examination questions or other examination materials, except by specific authorization before, during, or after an examination;
  - (D) using, or purporting to use, improperly obtained examination questions or materials to instruct or prepare an examinee for the licensing examination; and
  - (E) selling, distributing, buying, receiving, or having unauthorized possession of any portion of a future, current, or previously administered licensing examination;
- (3) "cheating on a licensing examination" means
  - (A) communicating with another examinee or an unauthorized person during the administration of the examination regarding the content of the examination;
  - (B) copying answers from another examinee; or
  - (C) permitting answers to be copied by another examinee;
- (4) "dishonesty in the practice of public accounting" means making misleading, deceptive, or untrue representations in the practice of public accountancy;
- (5) "fraud or deceit in obtaining any certificate, license, registration, or permit" means knowingly submitting false or forged evidence to the board in, or in support of,
  - (A) an application for a certificate, license, registration, or permit;
  - (B) cheating on a licensing examination, or assisting a person in cheating on a licensing examination; or
  - (C) breaching the security provisions of a licensing examination;
- (6) "gross negligence in the practice of public accounting" means
  - (A) the failure by a licensee to adequately keep required documentation and work papers of a client or of work performed by the holder of a license, permit, or certificate;
  - (B) mis-accounting funds; or
  - (C) other misapplication of generally accepted accounting practices that results in substantial injury to another;
- (7) "unprofessional conduct in an investigation" means
  - (A) failing to cooperate with an official investigation by the board or the board's representatives, including failing to timely provide requested information; and
  - (B) failing to allow the board or the board's representative to examine and have access to records maintained by the licensee that relate to the licensee's practice under AS 08.04 upon written request.
- (8) **Authority:** AS 08.01.075 AS 08.04.070 AS 08.04.450

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## ARTICLE 8. PEER REVIEW.

### Section

- 600. Peer review requirements
- 610. (Repealed)
- 620. Exceptions to peer review reporting requirements
- 630. (Repealed)
- 690. (Repealed)

**12 AAC 04.600. PEER REVIEW REQUIREMENTS.** (a) A permit holder who issued a report on audited or reviewed financial statements during the concluding permit period shall

(1) certify that within the three years before the date of application for permit renewal, the permit holder has undergone a peer review that meets the requirements of

(A) ~~American Institute of Certified Public Accountants, AICPA Standards for Performing and Reporting on Peer Reviews, AICPA Professional Standards, PR-C Section, revised as of June 15, 2022, June 2023 edition;~~

(B) ~~National State Auditors Association (NSAA), Peer Review Manual, 2022 edition, adopted by reference;~~

(2) remain in good standing with the organization administering the peer review; and

(3) submit the most recent written acceptance report from the AICPA at the request of the board if required.

~~(b) In this section;~~

~~(1) "organization administering the peer review" means~~

~~(A) a state-certified public accountant society authorized by the American Institute of Certified Public Accountants Peer Review Board to administer peer reviews; or~~

~~(B) the National State Auditors Association;~~

~~(2) "permit holder" means a person or firm that holds a permit to practice under AS 08.04.420.~~

**Authority:** AS 08.04.070 AS 08.04.426

**12 AAC 04.610. APPROVED QUALITY REVIEW PROGRAMS.** Repealed 4/12/2024.

**12 AAC 04.620. EXCEPTIONS TO PEER REVIEW REPORTING REQUIREMENTS.** (a) A permit holder is exempt from the peer review requirements under 12 AAC 04.600 if

(1) the permit holder did not issue reports on audited or reviewed financial statements during the concluding permit period; or

(2) the report on audited or reviewed financial statements was

(A) the permit holder's first report during the permit period; and

(B) was issued within the last 12 months of the concluding permit period.

(b) A permit holder who is exempt under (a)(2) of this section must undergo a peer review as set out under 12 AAC 04.600 within 18 months after the date of the first completed report on audited or reviewed financial statement.

(c) If a firm is merged, otherwise combined, dissolved, or separated, the organization administering the peer 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 review status and its peer review due date.

**Authority:** AS 08.04.070 AS 08.04.426

**12 AAC 04.630. SPECIAL QUALITY REVIEW REPORTING REQUIREMENTS.** Repealed 4/12/2024.

**12 AAC 04.690. DEFINITIONS RELATED TO QUALITY REVIEW.** Repealed 4/12/2024.

## ARTICLE 9. GENERAL PROVISIONS.

### Section

- 900. Complaints
- 920. Current address
- 925. Principal place of business
- 930. Articles of incorporation and articles of organization
- 940. Use of title "enrolled agent"
- 990. Definitions

**Commented [E55]:** I'm confused by this seeming conflict of dates.

**Commented [E56]:** If not deleted, update to correct the reference; 420 is practice privilege, 240 is firm permit.

**Commented [E57]:** Only AICPA Professional Standards are used.  
We don't need the National State Auditors Association because Leg Audit isn't a permit holder issuing a report

**12 AAC 04.900. COMPLAINTS.** A complaint against a licensed or unlicensed person or firm must be made to the department in compliance with the established complaint procedures of the department.

**Authority:** AS 08.04.070(b)

**12 AAC 04.920. CURRENT ADDRESS.** A licensee shall maintain a current, valid mailing address on file with the division at all times. The latest mailing address on file for an active, inactive, or lapsed license is the address of the licensee for official communications, notifications, and service of legal process.

**Authority:** AS 08.04.070(b)

**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.

**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 04.930. ARTICLES OF INCORPORATION AND ARTICLES OF ORGANIZATION. (a) Except as provided in (b) of this section, a corporation registered or applying for registration with the board under AS 08.04.240(b) shall file with the board a copy of the corporation's articles of incorporation. The articles of incorporation must state the sole purpose and business of the corporation is the practice of public accounting as required under AS 08.04.240(b).~~

~~(b) A corporation that is incorporated under AS 10.45 as a professional corporation in the state is exempt from the requirements of this section.~~

~~(c) A limited liability company registered or applying for registration with the board under AS 08.04.240(d) shall file with the board a copy of the limited liability company's articles of organization. The articles of organization must state that the sole purpose and business of the limited liability company is the practice of public accounting as required under AS 08.04.240(d).~~

**Authority:** AS 08.04.070 AS 08.04.240

**12 AAC 04.940. USE OF TITLE "ENROLLED AGENT".** The use of the title "enrolled agent," as defined by the United States Internal Revenue Service, does not constitute use of a deceptive title under AS 08.04.540.

**Authority:** AS 08.04.070 AS 08.04.540

**12 AAC 04.990. DEFINITIONS.** In this chapter

- (1) "accountant" means a person who holds
  - (A) a license under AS 08.04.105 or 08.04.195;
  - (B) a permit under AS 08.04.240;
  - (C) an out-of-state practice privilege under AS 08.04.420; or
  - (D) repealed 4/12/2024;

~~(2) "board" means the Board of Public Accountancy;~~

~~(3)(2) "department" means the Department of Commerce, Community, and Economic Development;~~

~~(4)(3) repealed 5/28/81;~~

~~(5)(4) "financial statement" includes a statement of position, a statement of operations, a statement of change in equity and notes, a balance sheet, an income statement, a statement of cash flows, a statement of assets and liabilities, and any other statement that purports to represent a statement of position or operation;~~

~~(6)(5) "opinion" means a written conclusion, based on the use of expert knowledge in accounting and auditing, in matters for which advice is sought or required;~~

~~(7) repealed 1/1/2008;~~

~~(8) repealed 2/2/94;~~

~~(9) "statement" means a financial statement;~~

~~(10) "conditional credit" means credit for subjects which the candidate has successfully passed and will not be required to repeat;~~

~~(11) "attest function" means the financial statement services described in 12 AAC 04.038;~~

~~(12) "good moral character" means the absence of conduct that would cause a reasonable person to have substantial doubts about an individual's honesty, fairness, and respect for the rights of others and for the laws of this state and the United States, including~~

~~(A) illegal conduct;~~

(B) conduct involving dishonesty, fraud, deceit, or misrepresentation, including misconduct in the licensing application

**Commented [ES8]:** 08.04.240(b) was repealed in 2022

**Commented [CH9R8]:** Can just the AS 08.04.240 ref just be removed? If the Board still wants to require a copy of the articles be part of the application process. As a side note, the Board has not really been enforcing that the "sole purpose and business of the corp is the practice of public accounting" - by the time they apply, they are already registered with the corp section - they would need to file an amendment to change the purpose or add one.

**Commented [ES10]:** 08.04.240(d) was repealed in 2022

**Commented [ES11]:** These are both defined in statute

**Commented [ES12]:** Defined in statute

process; and

(C) conduct that adversely reflects on the individual's fitness to perform as an accountant or ability to comply with the requirements of AS 08.04 and this chapter;

(13) repealed 1/1/2008;

(14) "engagement" means an agreement between a client and a licensee regarding the performance of professional services and the services performed under the agreement;

(15) "reasonable cause or excusable neglect" includes

(A) chronic illness;

(B) military service; and

(C) other extenuating circumstances, as found by the board;

~~(16) "state" includes the territories listed in the definition of "state" in AS 08.04.680;~~

**Commented [ES13]:** Defined in statute

<b>Authority:</b>	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		

CPE  
AUDITS

ADMINISTRATIVE  
BUSINESS

# State of Alaska

## 2026 HOLIDAY CALENDAR

### State Holidays

Date	Holiday
01/01/2026	New Year's Day
01/19/2026	MLK Jr.'s Birthday
02/16/2026	Presidents' Day
03/30/2026	Seward's Day
05/25/2026	Memorial Day
06/19/2026	Juneteenth Day
07/04/2026	Independence Day (observed 07/03/2026)
09/07/2026	Labor Day
10/18/2026	Alaska Day (observed 10/19/2026)
11/11/2026	Veterans' Day
11/26/2026	Thanksgiving Day
12/25/2026	Christmas Day

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

  Holiday



### JANUARY

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

### JULY

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26	27	28	29	30	31	

### FEBRUARY

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### AUGUST

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30	31					

### MARCH

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### SEPTEMBER

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### APRIL

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### OCTOBER

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### MAY

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24	25	26	27	28	29	30
31						

### NOVEMBER

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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

### JUNE

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21	22	23	24	25	26	27
28	29	30				

### DECEMBER

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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**ALASKA BOARD OF PUBLIC ACCOUNTANCY**

**TASK LIST**

<p><b>Beth Stuart:</b></p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p><b>Donovan Neal:</b></p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p><b>Mark Diehl:</b></p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p><b>Rachel Hanks:</b></p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p><b>James Doughty:</b></p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>

