

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

BOARD OF PUBLIC ACCOUNTANCY

**MINUTES OF MEETING
August 22, 2025**

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 August 22, 2025.

Call to Order/Roll Call

The meeting was called to order by Beth Stuart, at 9:03 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 #10)
Jennifer Summers, Senior Investigator (agenda item #10)

Visitors present included:

John Rodgers, Alaska Society of CPAs (AKCPA)
Teresa Brenner

Agenda Item 1 – Introductions

New member Spencer Madden was unable to attend meeting; introductions will be placed on the agenda of the next meeting.

Agenda Item 2 – Review Agenda

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

RESOLVED to approve the agenda as written.

Agenda Item 3 – Review Meeting Minutes

The Board reviewed the minutes of the last meeting.

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

RESOLVED to approve the minutes of the June 5, 2025 meeting as written.

Agenda Item 4 – Ethics Report

It was determined that there was nothing to report.

Agenda Item 5 – Public Comment

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

Agenda Item 8 – Pre-Read Items (CPA Exam & Correspondence)

A copy of a recent exam survey was included in the meeting packet.

The Board noted what seems to be ongoing issues with scheduling at the AK test sites. It was requested that an email be sent to Pat Hartman at NASBA to ask if it is possible to add more windows/availability at the test centers.

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

Agenda Item 9 – NASBA Updates

Meetings

Annual Meeting – Chicago, IL – October 26-29, 2025

ED conference – Austin, TX – March 24-26, 2026

Western Regional Meeting – Park City, UT – June 23-25, 2026

Committees

Ms. Hanks & Mr. Diehl – Communications Committee – The committee is looking at training videos to use in each state.

Agenda Item 11 – Board Business

ED Report

Board vacancy – one seat vacant (1 public member).

Division staffing – Ms. Hondolero is assisting with other programs; time worked on other programs is charged accordingly. The Division is down to one regulations specialist, so there may be delays in processing projects & under AO 358, no new projects can be started without obtaining a waiver.

In person attendance at Board meetings – it has been clarified that local members or members who are in the city the Board meeting is being held in on other business, can attend in person if they choose; no per diem will be provided.

Revenue/Expenditure Report & Fees

The FY25Q3 and the FY25 exam revenue reports were included in the meeting packet.

Ms. Hanks asked how the new exam was going. Ms. Stuart indicated that none of the exam candidates in her office have had any issues at the Anchorage test site.

Agenda Item 12 – Statutes/Regulations

Regulations

Updated regulations book (July 2025).

Ms. Stuart will take the lead on drafting regulation changes that are needed due to HB121.

There has been some feedback from licensees regarding the cap of 12 hours per day on CPE that will start with the next licensing period. The Board noted that it is open to explaining what the change is trying to achieve.

The Board would like to let licensees know of multiple changes that will affect them in the future. This includes the cap on CPE hours per day, the regulation change that will require verification of residency for those who are foreign educated or reside in a foreign country after the 2025 renewal and the implementation of firm mobility (current out of state firms will not need to renew after their permits expire at the end of 2025).

Mr. Doughty offered to work on some FAQs that outline these topics. There was also discussion about reaching out to NASBA to see if they could assist with a flyer/info graphic on these changes.

Legislation

The effective date for HB121 is January 1, 2026.

Ms. Stuart let the Board know that there will be a small gathering to celebrate the passage of HB121 at King Street Brewing in September. An email will be sent out with final details.

Agenda Item 7 – Application Review

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

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

The Board entered executive session at 9:50 a.m.
The Board went back on the record at 11:40 a.m.

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

RESOLVED to deny the score reinstatement requests from Hazem Al Khatib and Alisha Remedios; 12 AAC 04.200(i).

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

RESOLVED to approve Tomoya Eto's request for FAR score reinstatement; consider all sections as passed.

Teresa Brenner was connected to the meeting. The Board asked the applicant to confirm the dates of supervised experience due to conflicting information on the application and the experience verification. Ms. Brenner indicated that she has been with her employer since May 15, 2023 and was still currently employed.

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

RESOLVED to approve Teresa Brenner for licensure by exam.

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

RESOLVED to approve Sarah Cooksey, Donniece Hoskins, Rashidul Mazdumer, Alexander Reber and IvaLea Tompkins for licensure by exam.

*The Board noted that internship time was not counted to meet the experience requirement for the CPA by exam applicants in the motion.

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

RESOLVED to table the licensure application of Rylee Ewing; applicant has not been licensed at least 2 years to apply by reciprocity (12 AAC 04.165)

and 2 years of supervised experience have not been verified (12 AAC 04.175).

Applicant is advised to reapply by examination and submit an updated verification of experience form once the full two years of experience can be verified.

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

RESOLVED to approve Mario Roncador, Kelly Rueff and Ellen Thomas Evans for licensure by reciprocity.

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

RESOLVED to table the reinstatement application for Jodi Andres; applicant needs to provide more recent CPE to comply with 12 AAC 04.440.

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

RESOLVED to table the reinstatement applications for Elena Begojevic and Mladen Begojevic; applicants have not met the requirements of 12 AAC 04.10(c) and 12 AAC 04.440(b).

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

RESOLVED to approve the reinstatement applications for Zachary Kennedy, Jason Pierce and Nicole Walsh.

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

RESOLVED to approve the firm permits for Megler Inc., Opsahl Dawson & Co., LLP and Werba & Associates, CPA, LLC.

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

RESOLVED to table the Charter College/education approval request from Kathleen Roch; Board needs more information on the accounting courses taken to confirm the requirements of 12 AAC 04.185 have been met.

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

John Rodgers joined the meeting.

Ms. Burson sent a listing of current Society activities prior to the meeting:

1. Bi-weekly Tax Round Table Meetings virtual – next meeting is Tuesday, September 2nd at noon.
2. AICPA Fall Council and Leadership Conference is October 20th – 23rd, 2025 in Denver, CO.
3. 2026 Annual Meeting is Wednesday, May 27th – Friday, May 29th at the Wedgewood Resort / Taiga Center in Fairbanks.
4. CPE Season – Ongoing live webcast classes and in-person classes in Juneau, Anchorage and Fairbanks. Ethics in-person in Anchorage and webcast on November 13th. Federal Tax Update with Greg White & George Koutelieris, December 11th in Fairbanks and December 12th in Anchorage and webcast. November 6th partnering with Hawaii Society of CPAs and K2 to offer the fourth annual 1-day virtual technology conference.
5. Scholarships – Applications are being accepted through November 20th for Paul Hagelbarger Memorial Scholarship Fund. The primary objective of the Fund is to provide financial support to promote accounting education for the practice of public accounting in the State of Alaska. The awarding of scholarships is based on the scholastic achievement, the student's intent to pursue a career in public accounting in Alaska and financial need. The scholarships are open to all junior, senior, and graduate students who major in accounting and attend a four-year institution in the State of Alaska. Although the size of the scholarships can vary, the minimum award has been set at \$2,000. Applications available on the AKCPA website or contact Crista Burson for more information.
6. Native Forward – Native Forward is an organization offering scholarships and funding for the CPA Exam to American Indians and Alaska Natives who are enrolled in U.S. federally recognized Tribes or state-recognized Tribes. Funding is available to Native students who have taken or plan to take the CPA Exam to assist with exam expenses. More information can be found [here](#).
7. CPA Exam / Prometric Testing Center Issues in Fairbanks – CPA candidate member that scheduled an exam three weeks in advance and was scheduled to sit on June 23rd in Fairbanks. She arrived at the Prometric site on June 23rd to learn that the center was closed for two weeks. She did not receive any notice prior from Prometric of the center closure. She reached out to NASBA independently to receive a refund so that she could reschedule and has been told that as she was a “no show”

for her appointment and that no refund would be provided. Crista Burson contacted Pat Hartman at NASBA and issue resolved. FYI that issues continue.

8. AICPA Finance and Accounting 2040: Rise to the Future Together – Spring Council discussion included the pivotal role that CPAs and CGMA designation holders play in shaping economic and business landscapes globally while upholding the core values of the profession and introduced their new initiative to reimagine the global finance and accounting profession by 2040, Finance and Accounting 2040: Rise to the Future Together. The AKCPA will host a 2-hour CPE session before the end of the year. More information to come.
9. AJCPA & SBOPA Luncheon – Friday, November 14th at noon in the Alder & Cottonwood Room.

Agenda Item 10 – Investigative Report

Investigator Rouse and Senior Investigator Summers joined the meeting.

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

The current report covered the period April 14, 2025 to August 6, 2025.

- 39 open cases
- 17 closed cases

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

RESOLVED to accept the Imposition of Civil Fine (ICFs) for cases #2024-000241 and 2024-001223.

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

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

RESOLVED to accept the Imposition of Civil Fine (ICFs) for cases #2024-000076, 2024-001005, 2024-000973, 2024-001008 and 2024-001012.

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

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

RESOLVED to accept the Imposition of Civil Fine (ICFs) for cases #2024-001039 and 2024-000080.

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

The Board requested a status update on the older unresolved cases. Investigator Rouse indicated that two of the cases are almost ready for review. It was also noted that there are three statuses used for cases and all cases must be reviewed every 30 days.

The Board thanked investigator Rouse for all his work getting cases closed. Ms. Stuart requested that Board members reply quickly when cases are assigned or the Board member should let Investigator Rouse know if they don't have time to complete the review.

Agenda Item 13 – Administrative Business

Confirm Upcoming Meeting Dates/Locations

- November 14, 2025 – start at 8:30 am; end at 11:30 am to attend AKCPA luncheon
- February 6, 2026
- April 23-24, 2026

Task Lists

Beth Stuart

- Work on draft regulation changes

James Doughty

- Work on notification language for upcoming changes – to be sent as part of renewal notice. Maybe work with NASBA to create a flyer.

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

RESOLVED to adjourn the meeting.

There being no further business, the meeting adjourned at 12:31 p.m.

Respectfully Submitted:

C. Hondolero
Cori Hondolero
Executive Administrator

Approved:



Beth Stuart, Chair
Alaska Board of Public Accountancy

Date: 11/14/25