

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.

**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: 4/23/20