

Department of Commerce, Community
and Economic Development

Division of Corporations, Business
and Professional Licensing

Alaska Board of Public Accountancy
Annual Report
Fiscal Year 2022



Department of Commerce, Community and Economic Development
Division of Corporations, Business and Professional Licensing
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Alaska Board of Public Accountancy
FY 2022 Annual Report

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Identification of the Board

Board Member	Duty Station	Date Appointed	Term Expires
Leslie Schmitz, CPA	Anchorage	Mar 01, 2013	Mar 1, 2021
Karen Smith Public Member	Anchorage	Mar 1, 2018	Mar 1, 2023
Wesley Tegeler, CPA	Wasilla	Mar 1, 2018	Sept 14, 2021
Donald Vieira, CPA Chair	Palmer	Mar 1, 2020	Mar 1, 2024
Lance Johnson Public Member	Anchorage	Oct 1, 2020	Mar 1, 2024
Rachel Hanks, CPA Secretary/Treasurer	Fairbanks	Mar 1, 2021	Mar 1, 2025
Steven Jordan, CPA	Eagle River	Mar 1, 2021	Mar 1, 2025
Elizabeth Stuart, CPA	Anchorage	Mar 1, 2022	Mar 1, 2026

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Identification of Staff

Jun Maiquis - Regulations Specialist II

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Marilyn Zimmerman – Paralegal II

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Cori Hondolero – Executive Administrator

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Dawn Bundick – Investigator III

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Jennifer Summers – Senior Investigator

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**Alaska Board of Public Accountancy
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Narrative Statement

The Alaska State Board of Accountancy's mission is to protect the public interest by ensuring that only qualified persons are licensed and appropriate standards of competency and practice are established and enforced. The Board's activities include approving candidates to sit for the Uniform CPA Examination, auditing CPE records, reviewing and approving applications and supporting documents for Alaska State licensure of Certified Public Accountants and firms, for reinstatements of licensure, for temporary licensure of newly arrived, qualified individuals, and for out-of-state permits to practice in the State of Alaska. Disciplinary matters were dealt with, in accordance with Alaska State statutes, and all regulatory matters were accomplished following established procedures.

Significant issues in fiscal year 2022 included:

- Continued effects of COVID pandemic measures implemented at the local, state, and national levels. Travel difficulties for the Board linger and are inconsistent and unpredictable. These travel challenges continue to impact the Board's ability to interact on a direct level with licensees. Video conferencing only goes so far in the fulfilling our responsibility for creating an open dialog with our licensees. The medium is restrictive to an open, interactive exchange of ideas and should only serve as an occasional or emergency substitute. For the third year in a row, current State Travel Policy conflicts with this Board's mandate, as directed by State Statute and Regulation.
- The services provided by Prometric (testing of CPA candidates) within the State of Alaska are being closely monitored by the Board. During the previous two years, sites have been shut down due to the pandemic, and the subsequent challenges to find and hire qualified personnel at the testing centers has caused some scheduling and testing difficulties for candidates within our state. Prometric is working to bring a remote testing methodology fully online, but this is also not without its own set of problems.
- Staffing levels at the Division are threatening the continued operation of all of the boards. The State's inability to attract, hire, and retain qualified people within the Division has resulted in a forced reduction in board operations. We have been directed to not take steps to draft changes to statutes or regulations as the Division does not have the staff to support those efforts. Other workload reduction measures were outlined in the Division's directive which can be obtained from the director. The result is pressure on the boards to assume a status of hibernation, only accomplishing those tasks absolutely essential to our continued existence.
- The Administration requested, and our Board acted, to create a new temporary licensing process for military spouses arriving in Alaska. There has also been a request to produce an additional temporary licensing process for other newly arrived CPA's to the state. This is being evaluated, though it does seem to conflict with the above direction to stop the drafting of regulations to reduce the Division workload.
- Our state is one of very few states that accepts applications from foreign individuals, neither residing nor working in the state. Our current regulations and statutes do not explicitly make this a requirement which opens the door to numerous applications of this type. This Board has begun work to draft a regulation to bring this practice to an end, thereby further reducing the workload on this Board and the Division resources as a whole.

Don Vieira, CPA
Chair – Board of Public Accountancy

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Budget Recommendations for FY 2023

Budget Recommendations section anticipates the board's fiscal priorities for the upcoming year. Please complete all parts of this section with details about anticipated meetings, conferences, memberships, supplies, equipment, to other board requests. Meeting expenses that are being funded through third-party reimbursement or direct booking must be identified separately from expenses paid through license fees (receipt-supported services or RSS). Be sure to explain any items listed as "other" so they may be tracked appropriately.

Board Meeting Date	Location	# Board	# Staff
August 25-26, 2022	Anchorage	7	1
<input checked="" type="checkbox"/> Airfare			\$300.00
<input checked="" type="checkbox"/> Hotel			\$150.00
<input checked="" type="checkbox"/> Ground			\$50.00
<input checked="" type="checkbox"/> Other:			\$250.00
Total Estimated Cost:			\$750.00

Board Meeting Date	Location	# Board	# Staff
November 7-8, 2022	Zoom / In-Person for Locals	7	1
<input type="checkbox"/> Airfare			
<input type="checkbox"/> Hotel			
<input type="checkbox"/> Ground			
<input checked="" type="checkbox"/> Other:			\$200.00
Total Estimated Cost:			\$200.00

Board Meeting Date	Location	# Board	# Staff
February 2-3, 2023	Zoom / In-Person for Locals	7	1
<input type="checkbox"/> Airfare			
<input type="checkbox"/> Hotel			
<input type="checkbox"/> Ground			
<input checked="" type="checkbox"/> Other:			\$200.00
Total Estimated Cost:			\$200.00

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Budget Recommendations for FY 2023 (continued)

Board Meeting Date	Location	# Board	# Staff
May 2023 (TBD)	Anchorage	7	1
<input checked="" type="checkbox"/> Airfare			\$300.00
<input checked="" type="checkbox"/> Hotel			\$150.00
<input checked="" type="checkbox"/> Ground			\$50.00
<input checked="" type="checkbox"/> Other:			\$250.00
Total Estimated Cost:			\$750.00

Travel Required to Perform Examinations			
<input type="checkbox"/> Not Applicable			
Date	Location	# Board	# Staff
TBD	Anchorage/Fairbanks	1-7	1
Description of meeting and its role in supporting the mission of the Board:			
Board completes exam site visits in Anchorage and Fairbanks. These are typically done in conjunction with quarterly Board meetings, so there is no additional cost. If we travel to Fairbanks to do a site visit, there will be expenses (could make it a day trip).			
<input checked="" type="checkbox"/> Airfare:			\$700.00
<input type="checkbox"/> Hotel:			
<input checked="" type="checkbox"/> Ground:			\$60.00
<input type="checkbox"/> Conference:			
<input checked="" type="checkbox"/> Other: M&IE, parking/mileage			\$120.00
Total Estimated Cost:			\$880.00

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Budget Recommendations for FY 2023 (continued)

Out-of-State Meetings and Additional In-State Travel (Rank in order of importance)

#1 Rank in Importance or Not Applicable

Date	Location	# Board	# Staff
October 30-November 2, 2022	San Diego, CA	3	1

Description of meeting and its role in supporting the mission of the Board:

National Association of State Boards of Accountancy (NASBA) – Annual Meeting. Participation required to keep Board up to date with industry standards and national trends.

**One member may be eligible for 3rd party reimbursed travel (if the State would not otherwise be represented).*

Expenditure	License Fees (RSS)	Third-Party Reimbursement	Third-Party Direct Booked	Total
<input checked="" type="checkbox"/> Airfare:	\$4,000.00	\$1,000.00		\$5,000.00
<input checked="" type="checkbox"/> Hotel:	\$3,000.00	\$750.00		\$3,750.00
<input checked="" type="checkbox"/> Ground:	\$200.00	\$50.00		\$250.00
<input checked="" type="checkbox"/> Conference:	\$2,780.00		\$695.00	\$3,475.00
<input checked="" type="checkbox"/> Other:	\$700.00			\$700.00
Describe "Other" (break out all sections): M&IE, parking/mileage				
Net Total:	\$10,680.00	\$1,800.00	\$695.00	\$13,175.00

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Budget Recommendations for FY 2023 (continued)

Out-of-State Meetings and Additional In-State Travel

#2 Rank in Importance

Date	Location	# Board	# Staff
Spring 2023	TBD	0	1

Description of meeting and its role in supporting the mission of the Board:

National Association of State Boards of Accountancy (NASBA) – Executive Directors Conference. Special conference specifically for Board Executive Directors.

**May be able to request 3rd party reimbursement for majority of cost if attendance would not otherwise be approved.*

Expenditure	License Fees (RSS)	Third-Party Reimbursement	Third-Party Direct Booked	Total
<input checked="" type="checkbox"/> Airfare:	\$1,000.00	\$1,000.00		\$2,000.00
<input checked="" type="checkbox"/> Hotel:	\$800.00	\$800.00		\$1,600.00
<input checked="" type="checkbox"/> Ground:	\$60.00	\$60.00		\$120.00
<input checked="" type="checkbox"/> Conference:	\$695.00		\$695.00	\$1,390.00
<input checked="" type="checkbox"/> Other:	\$200.00			\$200.00
Describe "Other" (break out all sections): M&IE, parking/mileage				
Net Total:	\$2,755.00	\$1,860.00	\$695.00	\$5,310.00

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Budget Recommendations for FY 2023 (continued)

Out-of-State Meetings and Additional In-State Travel

#3 Rank in Importance

Date	Location	# Board	# Staff
Summer 2023	TBD	3	1

Description of meeting and its role in supporting the mission of the Board:

National Association of State Boards of Accountancy (NASBA) – Regional Meeting. Participation required to keep the Board up to date with industry standards and national trends. If there are new Board members, they may be eligible for a scholarship for first time attendance at the conference or if the Board would not otherwise be represented.

Expenditure	License Fees (RSS)	Third-Party Reimbursement	Third-Party Direct Booked	Total
<input checked="" type="checkbox"/> Airfare:	\$4,000.00	\$1,000.00		\$5,000.00
<input checked="" type="checkbox"/> Hotel:	\$3,000.00	\$750.00		\$3,750.00
<input checked="" type="checkbox"/> Ground:	\$200.00	\$50.00		\$250.00
<input checked="" type="checkbox"/> Conference:	\$2,780.00		695.00	\$3,475.00
<input checked="" type="checkbox"/> Other:	\$700.00			\$700.00
Describe "Other" (break out all sections): M&IE, parking/mileage				
Net Total:	\$10,680.00	\$1,800.00	\$695.00	\$13,175.00

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Budget Recommendations for FY 2023 (continued)

Out-of-State Meetings and Additional In-State Travel

#4 Rank in Importance

Date	Location	# Board	# Staff
May 19, 2023	Girdwood, AK	2	1

Description of meeting and its role in supporting the mission of the Board:

Alaska Society of CPAs (AKCPA) Annual Meeting (May 17-19, 2023). Board presents update of current issues and answers questions from Society members. May be possible to do a day trip; reducing hotel/M&IE expenses (depending on location of meeting).

Expenditure	License Fees (RSS)	Third-Party Reimbursement	Third-Party Direct Booked	Total
<input type="checkbox"/> Airfare: <input type="checkbox"/> Hotel: <input type="checkbox"/> Ground: <input type="checkbox"/> Conference: <input checked="" type="checkbox"/> Other:	\$300.00			\$300.00
Describe "Other" (break out all sections): M&IE, parking/mileage				
Net Total:	\$300.00	\$0.00	\$0.00	\$300.00

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Budget Recommendations for FY 2023 (continued)

Non-Travel Budget Requests

- Not Applicable Resources Examinations
 Membership Training Other

Product or Service	Provider	Cost Per Event
Annual Membership	National Association of State Boards of Accountancy (NASBA)	\$3,200.00

Description of item and its role in supporting the mission of the Board:

Membership required to help keep the Board up to date with industry standards and national trends.

Non-Travel Budget Requests

- Not Applicable Resources Examinations
 Membership Training Other

Product or Service	Provider	Cost Per Event
Teleconference	Zoom	\$300.00

Description of item and its role in supporting the mission of the Board:

The Board will sometimes need to meet via Zoom/teleconference between quarterly meetings; this will typically happen 1-3 times per fiscal year.

Other Items with a Fiscal Impact

- Not Applicable

Cost Per Event:

Number of Events:

Product or Service	Provider	Cost Per Event

Description of item and its role in supporting the mission of the Board:

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Budget Recommendations for FY 2023 (continued)

Summary of FY 2023 Fiscal Requests

Board Meetings and Teleconferences:	\$1,900.00
Travel for Exams:	\$880.00
Out-of-State and Additional In-State Travel:	\$31,960.00
Dues, Memberships, Resources, Training:	\$3,500.00
Total Potential Third-Party Offsets:	- \$7,545.00
Other:	\$0.00
Total Requested:	\$30,695.00

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Legislative Recommendations - Proposed Legislation for FY 2023

No Recommendations

The Board has no recommendations for proposed legislation at this time.

Recommendations

The Board has the following recommendations for proposed legislation:

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Regulation Recommendations - Proposed Regulations for FY 2023

No Recommendations

The Board has no recommendations for proposed regulations at this time.

Recommendations

The Board has the following recommendations for proposed regulations:

With the passage of HB44, the Board will need to work on regulation updates for any sections impacted and will also review for general cleanup.

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Goals and Objectives

Part I

FY 2022's goals and objectives and how they were met:

Goal 1: Monitor legislation, evaluate and review statutory/regulatory changes related to:

- a. Review of UAA through a coordinated effort with the AKCPA for recent changes and identify additional areas where Alaska statutes and regulations differ and evaluate impact of differences to include:
 1. Adopt UAA attest definition
 2. Adopt UAA firm definition
 3. Update peer review requirements
 4. Adopt firm mobility
- b. Review requirements for CPA firm permits.
- c. Monitor NASBA discussion re: required years of experience.
- d. Review and monitor potential changes to how we use the peer review reports in the future.
- e. Review statutes and regulations for areas of clarification with AKCPA.
- f. Monitor NASBA committee activity.
- g. Monitor progress of CPA evolution project.

The Board worked with both AICPA and the State Society on legislation (HB44); that legislation passed in the spring of 2022 (a, b, e). The Board continued to monitor the Uniform Accountancy Act (UAA) in regard to years of experience for licensure and peer review (c and d). The Board participated in NASBA meetings as much as it could to stay current on industry issues (f and g).

Goal 2: Review and evaluate National Association of State Board of Accountancy (NASBA) services.

- a. Continue to monitor NASBA CPA Exam Services (CPAES).
- b. Evaluate and analyze other services offered by NASBA.
 1. Inquire with the communications department to see how they can assist with an electronic newsletter and possibly other items, such as social media, announcements and the website.

The Division/Board will review/amend the contract as necessary before each renewal (a). The Board gets periodic updates regarding services offered by NASBA and may compile a list of topics for a future newsletter (b).

Goal 3: Ensure Alaska CPA candidates have positive examination opportunities.

- a. Monitor testing experiences by visiting sites and using the post-testing survey for all candidates testing at the Anchorage and Fairbanks sites. Monitor that the surveys are delivered timely.
- b. Follow-up on concerns indicated in the surveys.
- c. Keep the AKCPA and the public abreast of new developments.

The Board reviews exam surveys at their quarterly meetings and will resume conducting test site visits at both Alaska locations (Anchorage and Fairbanks) when test centers reopen to non-test takers (a). The Board will elevate issues to NASBA/CPAES as necessary (b). The State Society usually has a representative in attendance at the Board meetings, so they are able to hear any concerns or updates that come up regarding testing at Alaska locations (c).

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Goals and Objectives (continued)

Part I (continued)

FY 2022's goals and objectives and how they were met:

Goal 4: Monitor Covid19 impacts on exam candidates.

- a. Continue to monitor NTS and exam score extensions.
- b. Monitor status of Alaska Prometric sites.

The Board worked directly with CPAES/NASBA to review/grant extensions during FY22 (a). The Board continues to monitor both in State test centers for closures/capacity issues and will elevate issues to NASBA as necessary (b).

Goal 5: Evaluate and address changes in the professional environment to continue to fulfill our mission to protect public interests.

- a. Review new rules proposed by NASBA and the AICPA, for impact on Alaska CPAs and make changes to Alaska statutes and regulations as needed.
- b. Represent Alaska CPA concerns at regional, annual, and special meetings and support NASBA committee participation.
 1. Promote attendance by staff and new Board members at regional, special and annual meetings to provide understanding of current regulatory issues being dealt with at a national level and a state-by-state level.
 2. Promote attendance of continuing Board members at regional and annual meetings to provide input and to obtain information at both national and state levels regarding matters impacting Alaska CPAs.
- c. Mentor executive administrator in developing procedures and goals for timely response to public, CPAs and CPA candidate requests.

The Board reviews proposed changes to the Uniform Accountancy Act (UAA) and updates Alaska statutes/regulations as appropriate (a). The Board continues to request both staff and Board members attend NASBA meetings/conferences, but were not approved to participate at their desired level in FY22 (b). Response time has been maintained within Division standards and requests/correspondence requiring Board action were addressed at quarterly meetings (c).

Goal 6: Work with the Division regarding:

- a. Future licensee fee structure; fees must cover monitoring expenses and operating costs while not being cost prohibitive to licensees.
- b. Board and staff travel and participation at NASBA/AICPA meetings including:
 1. Executive Administrator attendance at NASBA annual and regional meetings and the NASBA Executive Director conference.
 2. No less than four (4) Board members will attend the NASBA regional conference or the annual NASBA meeting.
 3. One Board member and/or the Executive Administrator will attend any special NASBA or AICPA meetings as they arise.
 4. One or two Board members and the Executive Administrator will attend the Alaska Society of CPAs annual meeting.
 5. Continue outreach to licensees by holding Board meetings in various State locations.

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Goals and Objectives (continued)

Part I (continued)

FY 2022's goals and objectives and how they were met:

- c. Ongoing improvements and maintenance of the Board website.
- d. Use of MyLicense for renewal and communication with licensees.
- e. Conduct CPE random audits and complete timely review and resolution of CPE audits.
 - 1. Explore mandatory use of a CPE tracking software program.
- f. Obtaining more information with fiscal reports, including personnel and legal costs.
- g. Work with Division on cost saving measures.
- h. Complete a review of firm/licensee renewal forms and processes.

The Board reviews all fee change proposals from the Division and offers feedback (a). The Board continues to outline travel requests in the annual report and to submit travel requests but has been unable to meet the goals as outlined above due to ongoing travel restrictions (b). The Board attempts to list relevant information and links to external sources on its website (c). The Division has an online system for licensees/applicants called MyLicense (accessed through MyAlaska); when a person "opts-in" their email address is collected and can be used as official means of communication (d). The executive administrator/Board attempt to notify licensees of their selection for random CPE as soon as possible and the Board always attempts to be timely with their review of CPE audits. Staff is tracking files still requiring resolution from the 2021 renewal (e). The Board reviews all quarterly financials prepared by the Division and asks for additional detail if there are questions (f). The Board complies with required State policies and is also mindful of expenses. For in person meetings, members travel on the day the meeting starts when possible and attempts to save costs wherever they can (g). Staff works with the publications team to update forms and online renewals (h).

Goal 7: Continue Board oversight and public awareness of enforcement activities.

- a. Timely update of investigative information and statistics on the Board website.
- b. Interact with the investigative unit regarding consistency and monitoring of cases.
- c. Continue participation with the NASBA Accountancy Licensee Database (ALD).
 - 1. Work with Division on automatic reporting of license action.
- d. Executive Administrator to provide enforcement decisions to the general public.
- e. Continue dialog with investigative management regarding investigative costs and investigator turnover.

Board actions are updated on the Division website and can now be linked to individual license records that can be viewed using the public license search (a, d). The Board investigator provides quarterly reports, and the Board will ask for additional information when necessary (b). The Board has continued to participate with the ALD database (c). The Board continues to monitor investigative costs and turnover and will request to speak with senior Division management as necessary when there are concerns (e).

Part II

FY 2023's goals and objectives, and proposed methods to achieve them.

Describe any strengths, weaknesses, opportunities, threats and required resources:

Goal 1: Monitor legislation, evaluate and review statutory/regulatory changes related to:

- a. Review of UAA through a coordinated effort with the AKCPA for recent changes and identify additional areas where Alaska statutes and regulations differ and evaluate impact of differences.
- b. Review requirements for CPA firm permits.
- c. Monitor NASBA discussion re: required years of experience.
- d. Review and monitor potential changes to how we use the peer review reports in the future.

Goal 2: Review and evaluate National Association of State Board of Accountancy (NASBA) services and committee activity.

- a. Continue to monitor NASBA CPA Exam Services (CPAES).
- b. Evaluate and analyze other services offered by NASBA.
- c. Monitor NASBA committee activity.

Goal 3: Ensure Alaska CPA candidates have positive examination opportunities.

- a. Monitor testing experiences by visiting sites and using the post-testing survey for all candidates testing at the Anchorage and Fairbanks sites. Monitor that the surveys are delivered timely.
- b. Follow-up on concerns indicated in the surveys.
- c. Keep the AKCPA and the public abreast of new developments.
- d. Advocate for improved testing opportunities for Alaska CPA exam candidates whether in-person or virtually.

Goal 4: Evaluate and address changes in the professional environment to continue to fulfill our mission to protect public interests.

- a. Review new rules proposed by NASBA and the AICPA, for impact on Alaska CPAs and make changes to Alaska statutes and regulations as needed.
- b. Represent Alaska CPA concerns at regional, annual, and special meetings and support NASBA committee participation.
 1. Promote attendance by staff and new Board members at regional, special and annual meetings to provide understanding of current regulatory issues being dealt with at a national level and a state-by-state level.
 2. Promote attendance of continuing Board members at regional and annual meetings to provide input and to obtain information at both national and state levels regarding matters impacting Alaska CPAs.

Goal 5: Work with the Division regarding:

- a. Future licensee fee structure; fees must cover monitoring expenses and operating costs while not being cost prohibitive to licensees.
- b. Board and staff travel and participation at NASBA/AICPA meetings including:
 1. Executive Administrator attendance at NASBA annual and regional meetings and the NASBA Executive Director conference.
 2. No less than three (3) Board members will attend the NASBA regional conference or the annual NASBA meeting.
 3. One Board member and/or the Executive Administrator will attend any special NASBA or AICPA meetings as they arise.
 4. One or two Board members and the Executive Administrator will attend the Alaska Society of CPAs annual meeting.

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Goals and Objectives (continued)

Part II (continued)

FY 2023's goals and objectives, and proposed methods to achieve them.

Describe any strengths, weaknesses, opportunities, threats and required resources:

- 5. Continue outreach to licensees by holding Board meetings in various State locations.
- c. Conduct CPE random audits and complete timely review and resolution of CPE audits.
 - 1. Explore mandatory use of a CPE tracking software program.
- d. Complete a review of firm/licensee renewal forms and processes.

Goal 6: Continue Board oversight and public awareness of enforcement activities.

- a. Interact with the investigative unit regarding consistency and monitoring of cases.
- b. Continue participation with the NASBA Accountancy Licensee Database (ALD).
 - 1. Work with Division on automatic reporting of license action.

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Sunset Audit Recommendations

Date of Last Legislative Audit: 04/08/2020

Board Sunset Date: 06/30/2029

Audit Recommendation:

DCBPL's Chief investigator should ensure investigations are completed timely.

Action Taken:

An additional senior investigator has been hired; this should bring the section closer to the State of Alaska average of four personnel assigned to one supervisor. Standard Operating Procedure (SOP) #4 has been updated to reflect established target windows for supervisor/Chief review.

Next Steps:

Continue to monitor case completion timeliness.

Complete : **No** **Yes** **If yes, date completed:**