



BOARD	CASE #	RESPONDENT	PROFESSION	COMPLAINT	ACTION	DATE	REASON
CPA	655-08-001	PANGIA, ROBERT A.	CPA REGISTRATION APPLICANT	LIC. APPLICATION PROBLEM	LIC. APPLICATION DENIED	04/24/08	ON APRIL 24-25, 2008 MEETING, THE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS CONSIDERED YOUR APPLICATION FOR LICENSURE AS A CERTIFIED PUBLIC ACCOUNTANT IN THE STATE OF ALASKA. THE BOARD VOTED TO DENY YOU APPLICATION BECAUSE IT DID NOT SHOW THAT YOU MET THE REQUIREMENT OF AS 08.04.120(A)(2), 12 AAC 04.180, 12 AAC 04.183, AND 12 AAC 04.990(11).
CPA	603-08-001	KOFORD, JOSEPH	CPA REGISTRATION - UNLICENSED	LIC. APPLICATION PROBLEM	HEARING REQUESTED	02/29/08	KOFORD REQUESTED A HEARING REGARDING HIS LICENSE DENIAL.
CPA	601-07-002	ZAISER, EILEEN M.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE/ACTIVITY	HEARING REQUESTED	02/26/08	ZAISER REQUESTED A HEARING REGARDING HER LICENSE DENIAL AND IN RESPONSE TO STATEMENT OF ISSUES.
CPA	603-08-001	KOFORD, JOSEPH	CPA REGISTRATION - UNLICENSED	LIC. APPLICATION PROBLEM	STATEMENT OF ISSUES	02/04/08	BOARD DENIED APPLICATION BECAUSE IT FAILED TO SHOW THAT KOFORD MET THE REQUIREMENTS OF AS 08.04.120, 12 AAC 04.180, 12 AAC 04.183 AND 12 AAC 05 990(11).
CPA	601-07-002	ZAISER, EILEEN M.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE/ACTIVITY	STATEMENT OF ISSUES	02/04/08	BOARD DENIED ZAISER'S APPLICATION BECAUSE IT DID NOT SHOW THAT ZAISER HAD MET THE REQUIREMENT OF AS 08.04.110 AS DEFINED BY 12 AAC 04.990(12). ZAISER HAD CONTINUED THE USE OF THE DESIGNATION 'CPA' AFTER LICENSE LAPSED.
CPA	603-08-001	KOFORD, JOSEPH	CPA REGISTRATION - UNLICENSED	LIC. APPLICATION PROBLEM	LIC. APPLICATION DENIED	01/11/08	BOARD DENIED APPLICATION BECAUSE IT FAILED TO SHOW THAT KOFORD MET THE REQUIREMENTS OF AS 08.04.120, 12 AAC 04.180, 12 AAC 04.183 AND 12 AAC 05 990(11).
CPA	601-07-002	ZAISER, EILEEN M.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE/ACTIVITY	LIC. APPLICATION DENIED	01/10/08	BOARD DENIED ZAISER'S APPLICATION BECAUSE IT DID NOT SHOW THAT ZAISER MET THE REQUIREMENT OF AS 08.04.110 AS DEFINED BY 12 AAC 04.990(12). ZAISER HAD CONTINUED THE USE OF THE DESIGNATION 'CPA' AFTER LICENSE LAPSED.
CPA	601-06-002	MICHEL, JOHN R.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE/ACTIVITY	MEMORANDUM OF AGREEMENT	11/08/07	AT ITS NOVEMBER 8, 2007 MEETING, THE BOARD ADOPTED A MEMORANDUM OF AGREEMENT THAT INCLUDES TERMS AND CONDITIONS FOR 3-YEAR PERIOD OF TIME DURING WHICH MR. MICHEL'S ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE SHALL BE ON PROBATION, A REPRIMAND, AND A CIVIL FINE IN THE AMOUNT OF \$5000. AS PART OF THE AGREEMENT, MR. MICHEL ADMITS THAT HE HAS ENGAGED IN THE PRACTICE OF PUBLIC ACCOUNTING AND CONTINUED TO USE THE TITLE CPA WITH A LAPSED LICENSE. SUCH CONDUCT CONSTITUTES VIOLATION OF ALASKA STATUTE 08.04.450.
CPA	600-06-002	KLIER, PATRICK P.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	01/31/07	MEMORANDUM OF AGREEMENT INCLUDES TERMS AND CONDITIONS FOR 3-YEAR PERIOD OF TIME DURING WHICH MR. KLIER'S ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE SHALL BE ON PROBATION, A REPRIMAND, AND A CIVIL FINE IN THE AMOUNT OF \$5000 OF WHICH \$2500 IS STAYED SUBJECT TO COMPLIANCE WITH THE TERMS OF THE AGREEMENT. AS PART OF THE AGREEMENT, MR. KLIER ADMITS THAT HE OBTAINED LICENSE THROUGH FRAUD AND DECEIT. SUCH CONDUCT CONSTITUTES VIOLATION OF ALASKA STATUTE 08.04.450.
CPA	601-05-003	HORNER, PRISCILLA J	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE/ACTIVITY	MEMORANDUM OF AGREEMENT	11/28/06	MEMORANDUM OF AGREEMENT INCLUDES TERMS AND CONDITIONS FOR 3-YEAR PERIOD OF TIME DURING WHICH MS. HORNER'S ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE SHALL BE ON PROBATION, A REPRIMAND, AND A CIVIL FINE IN THE AMOUNT OF \$5000 OF WHICH \$2500 IS STAYED SUBJECT TO COMPLIANCE WITH THE TERMS OF THE AGREEMENT. AS PART OF THE AGREEMENT, MS. HORNER ADMITS THAT SHE USED THE TITLE "CERTIFIED PUBLIC ACCOUNTANT" AND ADVERTISED AS A CPA DURING THE PERIOD THAT HER LICENSE WAS LAPSED. SHE IS ALSO RUNNING HER CPA BUSINESS AS A CORPORATION BUT DID NOT REGISTER AS A CORPORATION WITH THE STATE OF ALASKA CPA BOARD. SUCH CONDUCT CONSTITUTES VIOLATION OF ALASKA STATUTE 08.04.200 AND 08.04.390.
CPA	601-05-001	SEVERIN, MARTIN G. U.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE/ACTIVITY	MEMORANDUM OF AGREEMENT	08/09/06	MEMORANDUM OF AGREEMENT INCLUDES TERMS AND CONDITIONS FOR 6-YEAR PERIOD OF TIME DURING WHICH MR. SEVERIN'S ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE SHALL BE ON PROBATION, A REPRIMAND, AND A CIVIL FINE IN THE AMOUNT OF \$5,000 OF WHICH \$2,000 IS SUSPENDED SUBJECT TO COMPLIANCE WITH THE TERMS OF THE AGREEMENT. AS PART OF THE AGREEMENT, MR. SEVERIN ADMITS THAT HE ENGAGED IN FRAUD OR DECEIT IN OBTAINING ANY CERTIFICATE, LICENSE, REGISTRATION, OR PERMIT; DISHONESTY OR GROSS NEGLIGENCE IN THE PRACTICE OF ACCOUNTING, OR OTHER ACTS DISCREDITABLE TO THE ACCOUNTING PROFESSION; VIOLATION OF ANY PROVISION OF AS 08.04.500-08.04.610; AND VIOLATION OF A RULE OF PROFESSIONAL CONDUCT OR OTHER REGULATION ADOPTED BY THE BOARD. SUCH CONDUCT CONSTITUTE VIOLATIONS OF AS 08.04.450(1)(2)(3)(4).
CPA	600-06-004	ROBINSON, EARL PAUL	CERTIFIED PUBLIC ACCOUNTANT	VIOLATION OF AGREEMENT	SUSPENSION	04/19/06	RESPONDENT FAILED TO NOTIFY THE LICENSING EXAMINER AND THE BOARD CONCERNING THE CHANGE OF ADDRESS, WHICH IS A VIOLATION OF AS 08.04.450(4), 12 AAC 04.920 AND 12 AAC 02.900. RESPONDENT ALSO FAILED TO PROVIDE A CORRECTED MAILING ADDRESS ON YOUR RENEWAL FORM JANUARY 4TH, 2006, WHICH IS A VIOLATION OF A 08.04.450(1) AND 12 AAC 04.530(5)(A). RESPONDENT NOTIFIED THE LICENSING EXAMINER IN WRITING OF A CHANGE OF ADDRESS ON APRIL 7, 2006.



BOARD	CASE #	RESPONDENT	PROFESSION	COMPLAINT	ACTION	DATE	REASON
CPA	600-03-001	ROBINSON, EARL PAUL	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	SUSPENSION	04/18/06	AUTOMATIC SUSPENSION BASED ON NON-COMPLIANCE WITH THE PROVISIONS OF THE MOA AND FAILURE TO COMPLY WITH THE TERMS OF HIS PROBATION.
CPA	601-05-002	CAGE, BRADLEY S.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	MEMORANDUM OF AGREEMENT	11/10/05	MR. CAGE PRACTICED AS A CPA FROM JANUARY 1, 2004 UNTIL FEBRUARY 28, 2005 WITH A LAPSED LICENSE. A VIOLATION OF AS 08.04.200. MR. CAGE'S SHALL RECEIVE A REPRIMAND, PAY A FINE OF \$2,500.00 WITH \$1,500.00 SUSPENDED AND HIS LICENSE SHALL BE ON PROBATION FOR THREE YEARS. THE FINE IS PAYABLE WITHIN 90 DAYS FROM THE EFFECTIVE DATE OF THIS MOA.
CPA	601-03-002	NANGLE, PAUL J.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	HEARING DISMISSED	05/23/05	PER ADMINISTRATIVE LAW JUDGE STEBING'S, THIS HEARING IS DISMISSED BASED ON THE STIPULATION FILED BY THE PARTIES ON MAY 20, 2005, INDICATING THAT THE RESPONDENT WITHDRAWS HIS REQUEST FOR A HEARING AND AGREES TO ABIDE BY THE TERMS OF THE TEMPORARY CEASE AND DESIST ORDER.
CPA	601-03-002	NANGLE, PAUL J.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	STIPULATION	05/18/05	RESPONDENT WITHDREW HIS REQUEST FOR A HEARING AND AGREES TO ABIDE BY THE TERMS OF THE TEMPORARY CEASE & DESIST ORDER, DATED MAY 18, 2004, UNTIL HE OBTAINS ALIVE PERMIT TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT.
CPA	650-04-001	EAGLE, CORRINE L.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	HEARING DISMISSED	12/23/04	THIS HEARING WAS DISMISSED BASED ON THE NOTICE OF BOARD ACTION FILED BY THE DIVISION ON DECEMBER 21, 2004 INDICATING THAT THE BOARD VOTED TO APPROVE THE RESPONDENT'S APPLICATION TO BE A CERTIFIED PUBLIC ACCOUNTANT.
CPA	650-04-001	EAGLE, CORRINE L.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	LICENSE GRANTED	12/21/04	RESPONDENT WAS GRANTED LICENSURE BY THE BOARD.
CPA	650-02-001	FOWLER & LINSE CPAS, INC.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	LIC. APPLICATION PROBLEM	CEASE AND DESIST ORDER	11/01/04	FOWLER & ASSOCIATES HAS BEEN ADVERTISING, PRACTICING AND HOLDING ITSELF OUT TO THE PUBLIC AS A CPA FIRM WITHOUT BEING PERMITTED AS A CPA FIRM IN THIS STATE AND WITHOUT THE REQUIRED BUSINESS LICENSE. THE FIRM HAS NOT PROVIDED THE REQUIRED QUALITY REVIEW AND ACCEPTANCE REPORTS TO RENEW ITS PERMIT AS A FIRM. AS 08.04.400, AS 08.04.426, AS 08.04.510(A), 12 AAC 04.080, 12 AAC 04.600 AND 12 AAC 12.020(A)(B) & (I)
CPA	600-02-005	FOWLER, BARRY WAYNE	CERTIFIED PUBLIC ACCOUNTANT	NEGLIGENCE	RELATED CASE(S)	11/01/04	CEASE & DESIST CASE # 650-02-001
CPA	600-02-002	FOWLER, BARRY WAYNE	CERTIFIED PUBLIC ACCOUNTANT	FALSIFIED APPLICATION	RELATED CASE(S)	11/01/04	CEASE & DESIST CASE # 650-02-001
CPA	601-04-010	CUTSHALL, VIRGINIA K.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	CEASE AND DESIST ORDER	10/08/04	CUTSHALL WAS ADVERTISING, PRACTICING AND HOLDING HERSELF OUT TO THE PUBLIC AS A CERTIFIED PUBLIC ACCOUNTANT WITHOUT A LIVE OR CURRENT PERMIT TO PRACTICE IN ALASKA. AS 08.04.200, AS 08.04.420, AS 08.04.500(A), AS 43.70.020(A) AND 12 AAC 04.080, 12 AAC 12.020(A)(B)(I), EAGLE'S LICENSE APPLICATION FOR A CPA WAS DENIED BY THE BOARD FOR FAILURE TO MEET THE MINIMUM EDUCATION REQUIREMENTS PURSUANT TO AS 08.04.120 AND 12 AAC 04.185.
CPA	650-04-001	EAGLE, CORRINE L.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	STATEMENT OF ISSUES	10/06/04	EAGLE'S LICENSE APPLICATION FOR A CPA WAS DENIED BY THE BOARD FOR FAILURE TO MEET THE MINIMUM EDUCATION REQUIREMENTS PURSUANT TO AS 08.04.120 AND 12 AAC 04.185.
CPA	650-03-002	DUFFIELD, JAMES	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	BOARD ORDER AFTER HEARING	08/06/04	THE BOARD ADOPTED HEARING OFFICER STEBING'S DECISION TO DENY DUFFIELD LICENSURE AS A CPA. DUFFIELD FAILED TO ESTABLISH THAT HE HAD THE FIVE YEARS OF PUBLIC ACCOUNTING WORK EXPERIENCE AS REQUIRED BY AS 08.04.195(A)(2).
CPA	601-03-002	NANGLE, PAUL J.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	CEASE AND DESIST ORDER	05/18/04	PRACTICING AND ADVERTISING AS A CPA WITHOUT A VALID BUSINESS LICENSE. SUPPORTING STATUTES AS 08.01.087(B)(1)(2).
CPA	601-03-001	MERRILL, MARK T.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	CEASE AND DESIST ORDER	05/18/04	PRACTICING AND ADVERTISING AS A CPA WITHOUT A VALID BUSINESS LICENSE. SUPPORTING STATUTES/ADMINISTRATIVE CODE: AS 08.04.500(A), AS 08.04.600, AS 43.70.020(A) AND 12 AAC 12.020(A)(I).
CPA	600-03-001	ROBINSON, EARL PAUL	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	01/29/04	FAILURE TO COMPLY WITH THE QUALITY REVIEW REQUIREMENT FOR LICENSE RENEWAL. AS 08.04.450(1)(4)(10), AS 08.04.426(C).
CPA	650-03-002	DUFFIELD, JAMES	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	STATEMENT OF ISSUES	01/27/03	LICENSE DENIED IN ACCORDANCE W/ AS 08.04.195(A)(2).
CPA	600-02-006	LANZA, ANTHONY R.	CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	MEMORANDUM OF AGREEMENT	01/23/03	ABILITY TO COMPLY WITH CE REQUIREMENTS.
CPA	650-00-014	CHILD, VERN D.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	PERMIT DENIED	04/29/02	NOT QUALIFIED FOR RENEWAL.
CPA	650-00-014	CHILD, VERN D.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	BOARD ORDER AFTER HEARING	09/28/01	BOARD REJECTED HEARING OFFICER'S PROPOSED DECISION AND CALLED FOR THE RECORD FOR BOARD TO DECIDE THE MATTER WITHOUT TAKING ADDITIONAL EVIDENCE.
CPA	650-00-011	CONWAY, MARK A.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	HEARING DISMISSED	11/22/00	APPLICATION WITHDRAWN.
CPA	650-00-014	CHILD, VERN D.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	STATEMENT OF ISSUES	10/10/00	APPLICATION FOR REINSTATEMENT WAS DENIED. RESPONDENT HAS REQUESTED A HEARING. FORMER LICENSE NO. CPA I 210.
CPA	600-00-004	SUTTON, TONI A.	CERTIFIED PUBLIC ACCOUNTANT	VIOLATION OF AGREEMENT	SUSPENSION	09/28/00	RESPONDENT DID NOT COMPLY WITH PREVIOUS MOA. SEE CASE NUMBER 0650-00-010.
CPA	650-00-013	WEST, KRISTY L.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	05/30/00	APPLICATION FOR RENEWAL HAD NO CERTIFICATION OF QUALITY REVIEW, ALTHOUGH THE CPA HAD PERFORMED REVIEWS.
CPA	650-00-012	ZAISER, EILEEN M.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	05/25/00	APPLICATION FOR RENEWAL WITHOUT A CERTIFICATE OF QUALITY REVIEW.
CPA	650-00-007	NICOLAI, GLEN M.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	05/17/00	SUBMITTED APPLICATION FOR RENEWAL WITHOUT REQUIRED CERTIFICATION OF QUALITY REVIEW.



BOARD	CASE #	RESPONDENT	PROFESSION	COMPLAINT	ACTION	DATE	REASON
CPA	600-99-001	DITMORE, DORI A.	CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	MEMORANDUM OF AGREEMENT	03/31/00	FAILURE TO COMPLY WITH CONTINUING EDUCATION STANDARDS. FALSIFICATION OF APPLICATION CERTIFYING SHE HAD COMPLETED THE REQUIRED CONTINUING EDUCATION.
CPA	650-00-008	SIDDLE, JAMES S.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	LICENSE GRANTED	03/31/00	LICENSE REVOCATION IN 1981 REQUIRED HEARING BEFORE THE BOARD BEFORE NEW LICENSE COULD BE GRANTED.
CPA	650-00-010	SUTTON, TONI A.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	03/06/00	APPLICATION RECEIVED WITHOUT CERTIFICATION OF QUALITY REVIEW.
CPA	650-00-011	CONWAY, MARK A.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	STATEMENT OF ISSUES	03/01/00	DENIED APPLICATION TO SIT IN ON EXAM
CPA	650-00-003	KARN, INGRID A.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/24/00	RENEWAL APPLICATION DID NOT HAVE THE REQUIRED CERTIFICATION OF QUALITY REVIEW.
CPA	650-00-005	EGAN, JAMES B.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/24/00	RENEWAL APPLICATION DID NOT CONTAIN A CERTIFICATION OF THE REQUIRED QUALITY REVIEW.
CPA	650-00-006	JOHNSON, MILTON D.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/24/00	APPLICATION FOR RENEWAL DID NOT CONTAIN THE REQUIRED CERTIFICATION OF QUALITY REVIEW.
CPA	650-00-004	DALE, RHEA K.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/24/00	APPLICATION WAS RECEIVED WITHOUT CERTIFICATION OF COMPLETION OF QUALITY REVIEW.
CPA	650-00-009	KUTCHINS, NEAL K.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/12/00	RENEWAL DID NOT CONTAIN CERTIFICATION OF QUALITY REVIEW.
CPA	650-00-001	RIETH, GEORGE R.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/11/00	RENEWAL APPLICATION HAD NO CERTIFICATION OF QUALITY REVIEW.
CPA	650-00-002	THORSON, GEORGE H.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	01/21/00	APPLICATION FOR RENEWAL WAS INCOMPLETE WITHOUT QUALITY REVIEW CERTIFICATION.
CPA	650-99-001	CONWAY, MARK A.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	LIC. APPLICATION DENIED	01/21/00	APPLICANT DECLINED TO PROVIDE DOCUMENTATION TO COMPLETE HIS APPLICATION FOR THE EXAMINATION FOR PUBLIC ACCOUNTANCY.
CPA	650-99-005	STOCK, RICHARD J.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	01/20/00	APPLICATION FOR RENEWAL WAS INCOMPLETE WITHOUT QUALITY REVIEW CERTIFICATION.
CPA	650-99-002	HANSON, DOUGLAS EUGENE	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	01/12/00	FAILURE TO SUBMIT PEER QUALITY REVIEW CERTIFICATION WITH APPLICATION FOR RENEWAL.
CPA	650-99-004	FREEMAN, HENRY W.	CERTIFIED PUBLIC ACCOUNTANT	LIC. APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	12/24/99	FAILURE TO COMPLETE CERTIFICATION OF A QUALITY REVIEW WITH APPLICATION FOR RENEWAL OF LICENSE.
CPA	650-98-001	BRUNDIN, BRIAN J.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	LICENSE GRANTED	09/25/98	BOARD ACCEPTED HEARING OFFICER'S PROPOSED DECISION.
CPA	650-98-001	BRUNDIN, BRIAN J.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	CONTESTED LIC DENIAL	STATEMENT OF ISSUES	02/04/98	
CPA	601-97-003	MALIK, NAYYAR I.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	CEASE AND DESIST ORDER	11/12/97	
CPA	601-97-002	JOHNSON, MILTON D.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	MEMORANDUM OF AGREEMENT	03/28/97	FAILURE TO RENEW LICENSE
CPA	600-96-003	MORGAN, MICHAEL M.	CERTIFIED PUBLIC ACCOUNTANT	INCOMPETENCE	LICENSE SURRENDER	03/03/97	INCOMPETENCE
CPA	650-96-001	OLTHOFF, DAN R.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	LIC. APPLICATION PROBLEM	BOARD ORDER AFTER HEARING	09/20/96	BOARD ORDER TO ISSUE LICENSE UNDER PROBATION AFTER SUPERIOR COURT DECISION THAT "THE BOARD'S EVALUATION OF OLTHOFF'S MORAL CHARACTER IS SUPPORTED BY SUBSTANTIAL EVIDENCE IN THE RECORD AND THAT THERE WAS A REASONABLE BASIS FOR THE BOARD'S DECISION.
CPA	600-94-001	MERRILL, MARK T.	CERTIFIED PUBLIC ACCOUNTANT	ACTION IN ANOTHER-STATE	BOARD ORDER AFTER HEARING	03/22/96	THE IRS BARRED MERRILL FROM PRACTICE. AN ACCUSATION WAS FILED AND HE DID NOT RESPOND. THE BOARD ADOPTED A DEFAULT JUDGMENT AND REVOKED HIS LICENSE. NOTE: UNDER "ACTION TAKEN THERE WAS NO HEARING, JUST A BOARD ACTION.
CPA	600-94-003	WONG, STEPHEN W.	CERTIFIED PUBLIC ACCOUNTANT	CRIM ACTION -NO CONVICT.	STIPULATION	03/22/96	WONG ADMITTED IN A STIPULATION THAT HE HAD INCORRECTLY BILLED THE DIV OF INSURANCE FOR CLERICAL SERVICES THAT HAD NOT BEEN PERFORMED AND THAT THIS ACTION WAS BELOW THE APPROPRIATE STANDARD OF CARE REQUIRED OF A CPA.
CPA	650-96-001	OLTHOFF, DAN R.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	LIC. APPLICATION PROBLEM	LIC. APPLICATION DENIED	03/21/96	
CPA	650-95-003	MARLEN, JOANNA	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	LIC. APPLICATION PROBLEM	LIC. APPLICATION DENIED	01/25/96	MARLEN'S APPLICATION WAS DENIED BECAUSE HER DEGREE DID NOT COME FROM A UNIV. ACCEPTABLE TO THE BOARD AND WAS NOT BASED ON 120 CREDIT HOURS. AS 08.04.120 AND 12 AAC 04.185(E)
CPA	600-94-003	WONG, STEPHEN W.	CERTIFIED PUBLIC ACCOUNTANT	CRIM ACTION -NO CONVICT.	ACCUSATION	11/17/95	ACCUSATION CHARGES DISHONESTY BECAUSE WONG FRAUDULENTLY BILLED THE STATE DIVISION OF INSURANCE.
CPA	650-94-001	THEIS, LYNNE D.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	LIC. APPLICATION PROBLEM	BOARD ORDER AFTER HEARING	09/30/94	RESP DID NOT DEMONSTRATE THAT HER FAILURE TO RE- NEW HER LICENSE WAS EXCUSABLE.
CPA	650-94-001	THEIS, LYNNE D.	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	LIC. APPLICATION PROBLEM	LIC. APPLICATION DENIED	02/14/94	FAILURE TO DOCUMENT THAT FAILURE TO RENEW HER LICENSE WAS EXCUSABLE.
CPA	601-92-001	SHAW, ROGER C.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	CEASE AND DESIST ORDER	01/25/94	UNLICENSED PRACTICE AFTER THE BOARD DENIED RESTATEMENT OF HIS LICENSE.
CPA	601-91-005	HERBERT, KATHLEEN M.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	REINSTATED	03/27/92	BOARD ORDER AFTER HEARING
CPA	601-91-005	HERBERT, KATHLEEN M.	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE	MEMORANDUM OF AGREEMENT	03/27/92	1. CONTINUED TO PRACTICE PUBLIC ACCOUNTANCY AFTER LICENSE LAPSED 2. ALCOHOL ABUSE
CPA	600-89-001	RULIEN, DONOVAN	CERTIFIED PUBLIC ACCOUNTANT	VIOLATING-PROF. ETHICS	STIPULATION	04/23/91	
CPA	600-89-001	RULIEN, DONOVAN	CERTIFIED PUBLIC ACCOUNTANT	VIOLATING-PROF. ETHICS	LIC. APPLICATION DENIED	01/09/91	QUESTIONABLE TEST SCORES.
CPA	600-89-002	BOYLE, DAVID	CERTIFIED PUBLIC ACCOUNTANT	NEGLIGENCE	BOARD ORDER AFTER HEARING	07/30/90	