

Annual Report

Fiscal Year 2020

ALASKA BOARD OF PUBLIC ACCOUNTANCY



**Department of Commerce, Community
and Economic Development**

**Division of Corporations, Business
and Professional Licensing**

This annual performance report is presented in accordance with
Alaska statute AS 08.01.070(10).

Its purpose is to report the accomplishments, activities, and the
past and present needs of the licensing program.

**ALASKA BOARD OF PUBLIC ACCOUNTANCY
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**ALASKA BOARD OF PUBLIC ACCOUNTANCY
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Identification of the Board

Board Member	Duty Station	Date Appointed	Term Expires
Karen Brewer-Tarver, CPA Chair (Past)	Juneau	Mar 01, 2012	Mar 01, 2020
Donovan Rulien II, CPA	Anchorage	Mar 01, 2013	Mar 01, 2021
Leslie Schmitz Chair (Current)	Anchorage	Mar 01, 2014	Mar 01, 2022
Wayne Hogue Public Member	Kotzebue	Aug 19, 2016	Mar 01, 2020
Karen Smith Public Member	Anchorage	Mar 01, 2018	Mar 01, 2023
Marja Beltrami, CPA	Anchorage	Mar 01, 2017	Mar 01, 2021
Wesley Tegeler, CPA Secretary/Treasurer	Wasilla	Mar 01, 2018	Mar 01, 2023
Donald Vieira, CPA	Palmer	Mar 01, 2020	Mar 01, 2024

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Identification of Staff

Cori Hondolero – Executive Administrator

Department of Commerce, Community & Economic Development
Division of Corporations, Business and Professional Licensing
550 West 7th Ave., Suite 1500
Anchorage, Alaska 99501
(907) 269-4712

Nina Akers – Investigator

Department of Commerce, Community & Economic Development
Division of Corporations, Business and Professional Licensing
550 West 7th Ave., Suite 1500
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(907) 375-7798

Amber Whaley – Senior Investigator

Department of Commerce, Community & Economic Development
Division of Corporations, Business and Professional Licensing
550 West 7th Ave., Suite 1500
Anchorage, Alaska 99501
(907) 269-0168

Greg Francois – Chief Investigator

Department of Commerce, Community & Economic Development
Division of Corporations, Business and Professional Licensing
550 West 7th Ave., Suite 1500
Anchorage, Alaska 99501
(907) 269-7901

Jun Maiquis – Regulations Specialist

Department of Commerce, Community & Economic Development
Division of Corporations, Business and Professional Licensing
Post Office Box 110806
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Narrative Statement

The Board's mission 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 included approving candidates to sit for the Uniform CPA Examination, auditing CPE records, reviewing and approving applications, and supporting documents, for licensure of Certified Public Accountants and firms, for reinstatements of licensure and for Out-of-State permits to practice in the State of Alaska. Disciplinary matters were dealt with, in accordance to Alaska State statutes, and all regulatory matters were accomplished following established procedures.

Significant issues in fiscal year 2020 included:

- The Board travel continued to be minimal due to State travel restrictions and members did not participate, at a level Nationally or locally, at their desired level as outlined in its previous annual reports. The Board feels the inability to travel, at the desired level, impacts the Boards participation at the National level and creates barriers to staying involved with industry changes/updates. In addition, the inability to travel, at the desired level, in the State impacts the Board's ability to interact on a direct level with licensees regarding their concerns. The individuals and firms regulated by this Board are diverse and spread throughout the State. By holding meetings in the different regions of our State the Board is able to be available to the licensees and hear their concerns on a face to face level. The Board weighs the value and impact of each request for travel to various in State locations, and does not take lightly the request for travel.
 - Under **Sec 08.04.025 Meetings of Board**. The board shall hold a minimum of four meetings a year.
 - Under **Sec 12 AAC 04.130 MEETINGS**. The board will hold at least four meetings each year at times and places designated by the board.

As noted last year, the current State Travel Policy appear to conflict with this Boards mandate, as directed by State Statute and State Regulation.

- The Board recommended no fee increase, or decrease, for the 2019 renewal. This will allow for the Division's calculated equity balance for the Board to remain positive in non-renewal years. The Board will continue to monitor revenues/expenditures and make recommendations for future changes.
- The Board continues to monitor investigative turnover and the costs (time/money) associated with training new investigators. The Board has stated that it will continue to closely monitor investigative expenses and will seek additional information/assistance from management as necessary.
- The Board is going through its Sunset Review process this fiscal year and is hoping for the full 8-year extension.
- Covid-19 and State budget issues impacted the legislative session this fiscal year and the Board was not able to move forward the draft legislation it had hoped to pass this session. The Board will continue to move the project forward with hopes of pre-filing later this year.
- Covid-19 also impacted exams around the world. The Board took action to extend both scores and NTS through the end of the calendar year and will continue to closely monitor the situation.

Submitted by Leslie Schmitz, Chair
For Fiscal Year Ended June 30, 2020

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Budget Recommendations for FY 2021

The 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 13-14, 2020	Anchorage	7	1
<input checked="" type="checkbox"/> Airfare:			\$500.00
<input checked="" type="checkbox"/> Hotel:			\$400.00
<input checked="" type="checkbox"/> Ground:			\$60.00
<input checked="" type="checkbox"/> Other: M&IE			\$150.00
Total Estimated Cost:			\$1,110.00

Board Meeting Date	Location	# Board	# Staff
October 29-30, 2020	Anchorage	7	1
<input checked="" type="checkbox"/> Airfare:			\$500.00
<input checked="" type="checkbox"/> Hotel:			\$400.00
<input checked="" type="checkbox"/> Ground:			\$60.00
<input checked="" type="checkbox"/> Other: M&IE			\$150.00
Total Estimated Cost:			\$1,110.00

Board Meeting Date	Location	# Board	# Staff
February 8-9, 2021	Juneau	7	1
<input checked="" type="checkbox"/> Airfare:			\$3,000.00
<input checked="" type="checkbox"/> Hotel:			\$2,000.00
<input checked="" type="checkbox"/> Ground:			\$300.00
<input checked="" type="checkbox"/> Other: M&IE			\$1,000.00
Total Estimated Cost:			\$6,300.00

Board Meeting Date	Location	# Board	# Staff
May 2021	Anchorage	7	1
<input checked="" type="checkbox"/> Airfare:			\$500.00
<input checked="" type="checkbox"/> Hotel:			\$400.00
<input checked="" type="checkbox"/> Ground:			\$60.00
<input checked="" type="checkbox"/> Other:			\$150.00
Total Estimated Cost:			\$1,110.00

Budget Recommendations for FY 2021 (continued)

Travel Required to Perform Examinations

Not applicable

Date	Location	# Board	# Staff
Varies	Anchorage/Fairbanks	2-7	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:	\$800.00
<input type="checkbox"/> Hotel:	\$0.00
<input checked="" type="checkbox"/> Ground:	\$60.00
<input type="checkbox"/> Conference:	\$0.00
<input checked="" type="checkbox"/> Other: M&IE	\$100.00

Describe "Other" (break out all sections):

Total Estimated Cost: **\$960.00**

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
Nov 1-4, 2020	San Diego, CA	2-3	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:	\$3,000.00	\$0.00	\$0.00	\$3,000.00
<input checked="" type="checkbox"/> Hotel:	\$2,500.00	\$0.00	\$0.00	\$2,500.00
<input checked="" type="checkbox"/> Ground:	\$200.00	\$0.00	\$0.00	\$200.00
<input checked="" type="checkbox"/> Conference:	\$2,000.00	\$0.00	\$0.00	\$2,000.00
<input checked="" type="checkbox"/> Other	\$1,000.00	\$0.00	\$0.00	\$1,000.00
Describe "Other" (break out all sections):	M&IE and travel booking fees			
Net Total:	\$8,700.00	\$0.00	\$0.00	\$8,700.00

Budget Recommendations for FY 2021 (continued)

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

#2 Rank in Importance

Date	Location	# Board	# Staff	
April 12-14, 2021	Clearwater Beach, FL	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. <i>*May be able to request 3rd party reimbursement for majority of costs</i>				
Expenditure	License Fees (RSS)	Third-Party Reimbursement	Third-Party Direct Booked	Total
<input checked="" type="checkbox"/> Airfare:	\$1,000.00	\$0.00	\$0.00	\$1,000.00
<input checked="" type="checkbox"/> Hotel:	\$1,000.00	\$0.00	\$0.00	\$1,000.00
<input checked="" type="checkbox"/> Ground:	\$100.00	\$0.00	\$0.00	\$100.00
<input checked="" type="checkbox"/> Conference:	\$695.00	\$0.00	\$0.00	\$695.00
<input checked="" type="checkbox"/> Other	\$250.00	\$0.00	\$0.00	\$250.00
Describe "Other" (break out all sections):		M&IE and travel booking fees		
Net Total:	\$3,045.00	\$0.00	\$0.00	\$3,045.00

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

#3 Rank in Importance

Date	Location	# Board	# Staff	
June 8-10, 2021	Colorado Springs, CO	2-3	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:	\$3,000.00	\$0.00	\$0.00	\$3,000.00
<input checked="" type="checkbox"/> Hotel:	\$2,500.00	\$0.00	\$0.00	\$2,500.00
<input checked="" type="checkbox"/> Ground:	\$200.00	\$0.00	\$0.00	\$200.00
<input checked="" type="checkbox"/> Conference:	\$2,000.00	\$0.00	\$0.00	\$2,000.00
<input checked="" type="checkbox"/> Other	\$1,000.00	\$0.00	\$0.00	\$1,000.00
Describe "Other" (break out all sections):		M&IE and travel booking fees		
Net Total:	\$8,700.00	\$0.00	\$0.00	\$8,700.00

Budget Recommendations for FY 2021 (continued)

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

#4 Rank in Importance

Date	Location	# Board	# Staff	
May/June 2021	Unknown	1-7	1	
Description of meeting and its role in supporting the mission of the Board:				
Alaska Society of CPAs Annual Meeting. 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:	\$1,000.00	\$0.00	\$0.00	\$1,000.00
<input type="checkbox"/> Hotel:	\$500.00	\$0.00	\$0.00	\$500.00
<input type="checkbox"/> Ground:	\$100.00	\$0.00	\$0.00	\$100.00
<input type="checkbox"/> Conference:	\$0.00	\$0.00	\$0.00	\$0.00
<input type="checkbox"/> Other	\$150.00	\$0.00	\$0.00	\$150.00
Describe "Other" (break out all sections):		M&IE and travel booking fees		
Net Total:	\$1,750.00	\$0.00	\$0.00	\$1,750.00

Non-Travel Budget Requests

- | | | |
|--|------------------------------------|---------------------------------------|
| <input type="checkbox"/> Not Applicable | <input type="checkbox"/> Resources | <input type="checkbox"/> Examinations |
| <input checked="" type="checkbox"/> Membership | <input type="checkbox"/> Training | <input type="checkbox"/> 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

- | | | |
|---|------------------------------------|---|
| <input type="checkbox"/> Not Applicable | <input type="checkbox"/> Resources | <input type="checkbox"/> Examinations |
| <input type="checkbox"/> Membership | <input type="checkbox"/> Training | <input checked="" type="checkbox"/> Other |

Product or Service	Provider	Cost Per Event
Teleconference	Zoom or GCI	\$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 regular Board meetings, typically 1-3 times per fiscal year.

Budget Recommendations for FY 2021 (continued)

Other Items with a Fiscal Impact		Cost Per Event:	\$0.00
<input checked="" type="checkbox"/> Not Applicable		Number of Events:	0
Product or Service	Provider	Total Cost	
		\$0.00	
Description of item and its role in supporting the mission of the Board:			

Summary of FY 2021 Fiscal Requests	
Board Meetings and Teleconferences:	\$9,630.00
Travel for Exams:	\$960.00
Out-of-State and Additional In-State Travel:	\$22,195.00
Dues, Memberships, Resources, Training:	\$3,500.00
Total Potential Third-Party Offsets:	-\$0.00
Other:	\$0.00
Total Requested:	\$36,285.00

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Legislation Recommendations Proposed Legislation for FY 2021

No Recommendations

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

Recommendations

The Board has the following recommendations for proposed legislation:

The Board plans to continue reviewing existing statutes during FY21 to identify sections for repeal (no longer relevant/outdated) and areas that could use clarification/cleanup. While there is no active legislation as of the date of this report, the Board is hopeful that legislation will be introduced during FY21.

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Regulation Recommendations Proposed Legislation for FY 2021

No Recommendations

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

Recommendations

The Board has the following recommendations for proposed regulations:

If the Board has legislation pass during FY21, they 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 2020's goals and objectives, and how they were met:

Goal 1.

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

1. 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:
 - a) Adopt UAA attest definition
 - b) Adopt UAA firm definition
 - c) Update peer review requirements
 - d) Adopt firm mobility
2. Review requirements for CPA firm permits.
3. Monitor NASBA discussion re: required years of experience.
4. Review and monitor potential changes to how we use the peer review reports in the future.
5. Review statutes and regulations for areas of clarification with AKCPA.
6. Monitor NASBA committee activity.

The Board is working with both AICPA and the State Society on draft legislation that will hopefully be introduced in FY21 (a, b, e). There was a renewal during FY20, the Board audited/reviewed the required percentage of random audits and will continue to review/monitor the mandatory audits (d). The Board continued to participate in NASBA meetings to hear what is happening nationally (c, f).

Goal 2.

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

1. Continue to monitor NASBA CPA Exam Services (CPAES).
2. Evaluate and analyze other services offered by NASBA.
 - a) 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; NASBA requested a minimal fee increase for FY20 (a). The Board is compiling a list of topics for a future newsletter and will work with NASBA on a final version (b).

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Goals and Objectives (continued)

Part I (continued)

FY 2020's goals and objectives, and how they were met:

Goal 3.

Ensure Alaska CPA candidates have positive examination opportunities:

1. 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.
2. Follow-up on concerns indicated in the surveys.
3. Keep the AKCPA and the public abreast of new developments.

The Board reviews exam surveys at their quarterly meetings and conducts test site visits at both Alaska locations (Anchorage and Fairbanks) (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).

Goal 4.

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

1. Review new rules proposed by NASBA and the AICPA, for impact on Alaska CPAs and make changes to Alaska statutes and regulations as needed.
2. Represent Alaska CPA concerns at regional, annual, and special meetings and support NASBA committee participation.
 - a) 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.
 - b) 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.
3. 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 has been making attempts to update Alaska statutes/regulations as appropriate (a). The Board continues to make an effort to have both staff and Board members attend NASBA meetings/conferences, but were not approved to participate at their desired level in FY20 (b). Response time has been maintained within Division standards and requests/correspondence requiring Board action were addressed at quarterly meetings (c).

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Goals and Objectives (continued)

Part I (continued)

FY 2020's goals and objectives, and how they were met:

Goal 5.

Work with the Division regarding:

1. Future licensee fee structure; fees must cover monitoring expenses and operating costs while not being cost prohibitive to licensees.
2. Board and staff travel and participation at NASBA/AICPA meetings including:
 - a) Executive Administrator attendance at NASBA annual and regional meetings and the NASBA Executive Director conference.
 - b) No less than four (4) Board members will attend the NASBA regional conference or the annual NASBA meeting.
 - c) One Board member and/or the Executive Administrator will attend any special NASBA or AICPA meetings as they arise.
 - d) Investigator will attend NASBA ED/Legal counsel conference.
 - e) One or two Board members and the Executive Administrator will attend the Alaska Society of CPAs annual meeting.
 - f) Continue outreach to licensees by holding Board meetings in various State locations.
3. Ongoing improvements and maintenance of the Board website.
4. Use of MY LICENSE for renewal and communication with licensees.
5. Conduct CPE random audits and complete timely review and resolution of CPE audits.
6. Obtaining more information with fiscal reports, including personnel and legal costs.
7. Work with Division on cost saving measures.
8. Complete a review of firm/licensee renewal forms and processes.

The Board recommended no fee changes for the renewal that took place in FY20 (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 a new online system for licensees/applicants called MY LICENSE (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 was very timely with their review of CPE audits. There are only a couple files still requiring resolution from the 2019 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, carpools and attempt to save costs wherever they can (g). Staff works with the the publications team to update forms and online renewals (h).

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Goals and Objectives (continued)

Part I (continued)

FY 2020's goals and objectives, and how they were met:

Goal 6.

Pursue public awareness of enforcement activities.

1. Timely update of investigative information and statistics on the Board website.
2. Interact with the investigative unit regarding consistency and monitoring of cases.
3. Continue participation with the NASBA Accountancy Licensee Database (ALD).
 - a) Work with Division on automatic reporting of license action.
4. Executive Administrator to provide enforcement decisions to the general public.

Board actions are updated on the Board 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).

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Goals and Objectives

Part II

FY 2021'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:

1. 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:
 - a) Adopt UAA attest definition
 - b) Adopt UAA firm definition
 - c) 3.Update peer review requirements
 - d) Adopt firm mobility
2. Review requirements for CPA firm permits.
3. Monitor NASBA discussion re: required years of experience.
4. Review and monitor potential changes to how we use the peer review reports in the future.
5. Review statutes and regulations for areas of clarification with AKCPA.
6. Monitor NASBA committee activity.

Goal 2.

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

3. Continue to monitor NASBA CPA Exam Services (CPAES).
4. Evaluate and analyze other services offered by NASBA.
 - a) 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.

Goal 3.

Ensure Alaska CPA candidates have positive examination opportunities.

1. 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.
2. Follow-up on concerns indicated in the surveys.
3. Keep the AKCPA and the public abreast of new developments.

Goal 4.

Monitor Covid19 impacts on exam candidates.

1. Continue to monitor NTS and exam score extensions.
2. Monitor status of Alaska Prometric sites.

Goals and Objectives (continued)

Goal 5.

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

4. Review new rules proposed by NASBA and the AICPA, for impact on Alaska CPAs and make changes to Alaska statutes and regulations as needed.
5. Represent Alaska CPA concerns at regional, annual, and special meetings and support NASBA committee participation.
 - a) 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.
 - b) 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.
6. Mentor executive administrator in developing procedures and goals for timely response to public, CPAs and CPA candidate requests.

Goal 6.

Work with the Division regarding:

1. Future licensee fee structure; fees must cover monitoring expenses and operating costs while not being cost prohibitive to licensees.
2. Board and staff travel and participation at NASBA/AICPA meetings including:
 - a) Executive Administrator attendance at NASBA annual and regional meetings and the NASBA Executive Director conference.
 - b) No less than four (4) Board members will attend the NASBA regional conference or the annual NASBA meeting.
 - c) One Board member and/or the Executive Administrator will attend any special NASBA or AICPA meetings as they arise.
 - d) One or two Board members and the Executive Administrator will attend the Alaska Society of CPAs annual meeting.
 - e) Continue outreach to licensees by holding Board meetings in various State locations.
3. Ongoing improvements and maintenance of the Board website.
4. Use of MY LICENSE for renewal and communication with licensees.
5. Conduct CPE random audits and complete timely review and resolution of CPE audits.
 - a) Explore mandatory use of a CPE tracking software program.
6. Obtaining more information with fiscal reports, including personnel and legal costs.
7. Work with Division on cost saving measures.
8. Complete a review of firm/licensee renewal forms and processes.

Goal 7.

Continue Board oversight and public awareness of enforcement activities:

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

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Sunset Audit Recommendations

Date of Last Legislative Audit: 06/01/2012

Board Sunset Date: 06/30/2021

Audit Recommendation: DCBPL's Director should continue to address deficiencies in the investigative case management system.

Action Taken: A task force of investigative staff and IT professionals was formed to identify weaknesses and propose solutions.

Next Steps: Continue to monitor the case management system.

Date Completed: Ongoing monitoring by Division.