

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

**BOARD OF PUBLIC ACCOUNTANCY**

**November 12-13, 2015**

**Atwood Bldg., Suite 1270**  
**550 West 7<sup>th</sup> Ave., Anchorage, Alaska**

**TENTATIVE MEETING AGENDA**

**Thursday, November 12, 2015**

	<b><u>TIME</u></b>	<b><u>TOPIC</u></b>	
	<b>8:30 a.m.</b>	<b>Call to Order/Roll Call</b>	<b>Karen Brewer-Tarver, Chair</b>
<b>1.</b>	<b>8:35 a.m.</b>	<b>Review Agenda</b>	<b>Chair</b>
<b>2.</b>	<b>8:45 a.m.</b>	<b>Ethics Report</b>	<b>Chair</b>
<b>3.</b>	<b>9:00 a.m.</b>	<b>Review Minutes</b> <ul style="list-style-type: none"><li>• July 30-31, 2015</li></ul>	<b>Chair</b>
<b>4.</b>	<b>9:15 a.m.</b>	<b>Public Comment</b> (Time limit of 3 minutes will apply as necessary)	<b>Chair</b>
<b>5.</b>	<b>9:45 a.m.</b>	<b>AK Society of CPA's Report</b> <ul style="list-style-type: none"><li>• Society update</li></ul>	<b>Rebecca Martin</b>
<b>6.</b>	<b>10:00 a.m.</b>	<b>Board Business</b> <ul style="list-style-type: none"><li>• ED Report</li><li>• Peer Review discussion</li><li>• Marijuana – review AICPA Brief</li><li>• Division update<ul style="list-style-type: none"><li>▪ Janey Hovenden, Director</li><li>▪ Sara Chambers, Operations Manager</li></ul></li><li>• Current Financial Statement<ul style="list-style-type: none"><li>▪ Martha Hewlett, Admin Officer</li></ul></li></ul>	<b>Chair</b>
<b>7.</b>	<b>11:00 a.m.</b>	<b>Investigative Report</b> <ul style="list-style-type: none"><li>• Introduction of new investigator – Greg Francois</li><li>• “Guiding Principles of Enforcement” discussion</li></ul>	<b>Alvin Kennedy</b>
	<b>11:45 a.m.</b>	<b>Lunch Break</b> <ul style="list-style-type: none"><li>• Luncheon with AK Society of CPAs @ Society office - 341 W. Tudor Road #105</li></ul>	
<b>8.</b>	<b>1:15 p.m.</b>	<b>NASBA Updates</b> <ul style="list-style-type: none"><li>• CPA Exam Services (CPAES)</li><li>• Accountancy Licensee Database (ALD): <i>Alaska licensing data</i></li><li>• NASBA Committee meetings<ul style="list-style-type: none"><li><i>Legislative Support Committee (Johnson)</i></li><li><i>Uniform Accountancy Act (UAA) Committee (Rulien)</i></li></ul></li></ul>	<b>Chair</b>

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| <b>9.</b>  | <b>1:45 p.m.</b> | <b>CPA Exam</b><br><ul style="list-style-type: none"> <li>• Exam Surveys</li> </ul>   | <b>Chair</b> |
| <b>10.</b> | <b>2:00 p.m.</b> | <b>Regulation Projects</b><br><ul style="list-style-type: none"> <li>• Update on current regulation project</li> <li>• Potential/upcoming projects <ul style="list-style-type: none"> <li>▪ Educational credits for exam/licensure (compare to UAA) <ul style="list-style-type: none"> <li>• Number of credits AS 08.04.120</li> <li>• Prior applicants AS 08.04.180</li> </ul> </li> </ul> </li> <li>• Peer review requirements AS 08.04.426</li> <li>• Legal entity definition AS 08.04.240</li> <li>• Out of State permits/exemptions AS 08.04.421</li> <li>• Streamlining AS 08.04.580-.598</li> <li>• Confidentiality AS 08.04.660</li> <li>• AICPA proposal re: CPE mobility – impact on 12 AAC 04/Article 6</li> <li>• Definition of attest AS 08.04.680(1) and 12 AAC 04.038</li> <li>• AICPA code of conduct – blanket adoption/repeal 12 AAC 04/Article 1</li> <li>• One year vs two years of experience AS 08.04.120 and 12 AAC 04.165-.193 <ul style="list-style-type: none"> <li>• Impact of one year of exp. on reciprocity AS 08.04.195 and 12 AAC 04.165 and 12 AAC 04.285</li> </ul> </li> <li>• Remove age AS 08.04.110</li> <li>• Remove number of sections listed 12 AAC 04.200</li> <li>• Add PCAOB throughout (see AICPA recommendations)</li> <li>• Other items may be added as necessary</li> </ul> | <b>Chair</b> |
| <b>11.</b> | <b>3:30 p.m.</b> | <b>Correspondence</b>   | <b>Chair</b> |

**Friday, November 13, 2015**

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|            | <b>8:30 a.m.</b>  | <b>Call to Order/Roll Call</b>  | <b>Chair</b> |
| <b>12.</b> | <b>8:35 a.m.</b>  | <b>Review Agenda</b>  | <b>Chair</b> |
| <b>13.</b> | <b>8:40 a.m.</b>  | <b>Public Comment</b><br>(Time limit of 3 minutes will apply as necessary)  | <b>Chair</b> |
| <b>14.</b> | <b>9:00 a.m.</b>  | <b>CPE Audits</b><br><ul style="list-style-type: none"> <li>• Review consent agreements</li> <li>• Mandatory Audits (2014/2015 hours)</li> </ul>  | <b>Chair</b> |
| <b>15.</b> | <b>9:30 a.m.</b>  | <b>Application Review</b>   | <b>Chair</b> |
| <b>16.</b> | <b>11:30 a.m.</b> | <b>Administrative Business</b><br><ul style="list-style-type: none"> <li>• Confirm upcoming meeting schedule: <ul style="list-style-type: none"> <li>• February 8-9, 2016 – Juneau (travel morning of 2/8 – late start)</li> <li>• May ?-?, 2016 - Anchorage</li> </ul> </li> <li>• Review task lists</li> <li>• Sign wall certificates, minutes, TA's</li> </ul> | <b>Chair</b> |
|            | <b>12:00 p.m.</b> | <b>Adjourn</b>  |              |