

Monday, March 11, 2013

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
EPELIN, SARAH	I 1918	CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	CONSENT AGREEMENT	02/25/13
COMPLETING TWO (2) AUDITS WHILE LICENSE WAS LAPSED. TERMS INCLUDE A CIVIL FINE OF \$8000, WITH \$4500 SUSPENDED, REPRIMAND AND LICENSE PLACED ON PROBATION UNTIL DEC 2015 RENEWAL					
SWENSEN, LINDA	I 755	CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	02/05/13
ON FEBRUARY 5, 2013, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS. LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$1300 SUBJECT TO COMPLIANCE WITH THE AGREEMENT AS FOLLOWS. TERMS INCLUDE COMPLETION OF CONTINUING EDUCATION REQUIREMENTS UNDER 12 AAC 04, A WRITTEN REPRIMAND FROM THE BOARD THAT IS MADE PART OF THE AGREEMENT, AND LICENSEE SHALL BE SUBJECT TO MANDATORY AUDIT OF CONTINUING COMPETENCY COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO LACKING 4 HOURS CONTINUING EDUCATION COVERING ETHICS, STATUTES AND REGULATIONS UNDER AS 08.04 AND 12 AAC 04 AS REQUIRED UNDER 12 AAC 04.300(C), TAKEN BETWEEN 1/1/10 AND 12/31/11, AS CERTIFIED ON RENEWAL APPLICATION, FOR THE LAWFUL RENEWAL OF AN ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE. LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.					
CLONAN, JOHN	None	CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	TEMPORARY CEASE & DESIST ORDER	01/11/13

Representing self and practicing as a licensed public accountant in the State of Alaska.

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
FACER, MICHAEL	I 2153	CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	LICENSE SURRENDER	10/19/12
<p>AT ITS OCTOBER 19, 2012 MEETING, THE ALASKA BOARD OF PUBLIC ACCOUNTANTS ADOPTED A VOLUNTARY SURRENDER OF MICHAEL C. FACER'S PUBLIC ACCOUNTANCY LICENSE #2153. FACER VOLUNTARILY SURRENDERED HIS LICENSE WITH THE UNDERSTANDING THAT THE DIVISION WAS CONDUCTING AN INVESTIGATION OF HIS FAILURE TO VERIFY COMPLETION OF 4 HOURS OF ALASKA SPECIFIC ETHICS, STATUTES AND REGULATIONS WHEN HE RENEWED HIS LICENSE. FACER UNDERSTANDS THAT SHOULD HE APPLY TO BE LICENSED IN THE STATE OF ALASKA AS A PUBLIC ACCOUNTANT IN THE FUTURE, THE VIOLATION SHALL BE ADDRESSED BY THE BOARD.</p>					
KERR, KEVIN	I 1191	CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	10/19/12
<p>ON OCTOBER 19, 2012, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS. LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$1300 SUBJECT TO COMPLIANCE WITH THE AGREEMENT AS FOLLOWS. TERMS INCLUDE COMPLETION OF CONTINUING EDUCATION REQUIREMENTS UNDER 12 AAC 04, A WRITTEN REPRIMAND FROM THE BOARD THAT IS MADE PART OF THE AGREEMENT, AND LICENSEE SHALL BE SUBJECT TO MANDATORY AUDIT OF CONTINUING COMPETENCY COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO LACKING 4 HOURS CONTINUING EDUCATION COVERING ETHICS AND STATUTES UNDER AS 08.04 AND 12 AAC 04 AS REQUIRED UNDER 12 AAC 04.300(C), TAKEN BETWEEN 1/1/10 AND 12/31/11, AS CERTIFIED ON RENEWAL APPLICATION, FOR THE LAWFUL RENEWAL OF AN ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE. LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.</p>					
RUSH, JOHN	I 923	CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	10/19/12
<p>ON OCTOBER 19, 2012, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS. LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$1300 SUBJECT TO COMPLIANCE WITH THE AGREEMENT AS FOLLOWS. TERMS INCLUDE COMPLETION OF CONTINUING EDUCATION REQUIREMENTS UNDER 12 AAC 04, A WRITTEN REPRIMAND FROM THE BOARD THAT IS MADE PART OF THE AGREEMENT, AND LICENSEE SHALL BE SUBJECT TO MANDATORY AUDIT OF CONTINUING COMPETENCY COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO LACKING 4 HOURS CONTINUING EDUCATION COVERING ETHICS AND STATUTES UNDER AS 08.04 AND 12 AAC 04 AS REQUIRED UNDER 12 AAC 04.300(C), TAKEN BETWEEN 1/1/10 AND 12/31/11, AS CERTIFIED ON RENEWAL APPLICATION, FOR THE LAWFUL RENEWAL OF AN ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE. LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.</p>					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
DOTZLER, DARLENE	I 1935	CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	10/19/12

ON OCTOBER 19, 2012, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS. LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$1300 SUBJECT TO COMPLIANCE WITH THE AGREEMENT AS FOLLOWS. TERMS INCLUDE COMPLETION OF CONTINUING EDUCATION REQUIREMENTS UNDER 12 AAC 04, A WRITTEN REPRIMAND FROM THE BOARD THAT IS MADE PART OF THE AGREEMENT, AND LICENSEE SHALL BE SUBJECT TO MANDATORY AUDIT OF CONTINUING COMPETENCY COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO LACKING 4 HOURS CONTINUING EDUCATION COVERING ETHICS AND STATUTES UNDER AS 08.04 AND 12 AAC 04 AS REQUIRED UNDER 12 AAC 04.300(C), TAKEN BETWEEN 1/1/10 AND 12/31/11, AS CERTIFIED ON RENEWAL APPLICATION, FOR THE LAWFUL RENEWAL OF AN ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE. LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.

KING, SHEILA	I 1613	CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	10/19/12
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ON OCTOBER 19, 2012, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS. LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$1300 SUBJECT TO COMPLIANCE WITH THE AGREEMENT AS FOLLOWS. TERMS INCLUDE COMPLETION OF CONTINUING EDUCATION REQUIREMENTS UNDER 12 AAC 04, A WRITTEN REPRIMAND FROM THE BOARD THAT IS MADE PART OF THE AGREEMENT, AND LICENSEE SHALL BE SUBJECT TO MANDATORY AUDIT OF CONTINUING COMPETENCY COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO LACKING 4 HOURS CONTINUING EDUCATION COVERING ETHICS AND STATUTES UNDER AS 08.04 AND 12 AAC 04 AS REQUIRED UNDER 12 AAC 04.300(C), TAKEN BETWEEN 1/1/10 AND 12/31/11, AS CERTIFIED ON RENEWAL APPLICATION, FOR THE LAWFUL RENEWAL OF AN ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE. LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.

HAINES, DAWNI	None	CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	TEMPORARY CEASE & DESIST ORDER	09/07/12
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Representing self and practicing as a licensed public accountant in the State of Alaska.

THAGGARD, ROBERT, M	I 1219	CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	CONSENT AGREEMENT	08/10/12
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On 8/10/12 the Board adopted a Consent Agreement regarding Mr. Thaggard unlicensed proactice for five (5) months and assessed a \$10,000 fine with \$6000 suspended due by October 27, 2012 and probation until the renewal period of December 2015.

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
DONOHUE, BRIAN H.	I 1866	CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	CONSENT AGREEMENT	05/03/12
<p>Violation of practicing and using the CPA designation while license was expired. Licensee entered into a Consent agreement which was approved by the Board of Public Accountancy at the 5/3/12 Board meeting.</p>					
MALONEY, ROBERT C	I 389	CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	11/04/11
<p>On November 4, 2011, the Alaska Board of Public Accountancy adopted a Nondisciplinary Consent Agreement that imposed a civil fine of \$400.00 for licensee's failure to complete 2 hours of continuing education of 80 hours required to be completed between 1/1/08 and 12/31/09. Licensee's failure to complete said hours was based on licensee's good faith belief that the board in its discretion would award a higher number of hours for a publication completed by licensee and for instruction hours. Licensee has received a letter of instruction (nondisciplinary). Further terms require licensee to be on mandatory audit for two renewals.</p>					
WOHLGEMUTH, MARK A.		CERTIFIED PUBLIC ACCOUNTANT	CRIMINAL ACTION - CONVICTION	CONSENT AGREEMENT	08/04/11
<p>On 04/29/2011 Applicant applied for reinstatement; a Consent Agreement, with a 4 year probation, was approved by the Board on 08/04/2011.</p>					
ORDUNA, RICARDO		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	01/25/11
<p>ON JANUARY 25, 2011, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS. LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$2500 SUBJECT TO COMPLIANCE WITH THE AGREEMENT AS FOLLOWS. TERMS INCLUDE COMPLETION OF CONTINUING EDUCATION REQUIREMENTS UNDER 12 AAC 04, A WRITTEN REPRIMAND FROM THE BOARD THAT IS MADE PART OF THE AGREEMENT, AND LICENSEE SHALL BE SUBJECT TO MANDATORY AUDIT OF CONTINUING COMPETENCY COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO LACKING 12 HOURS CONTINUING EDUCATION, INCLUDING ETHICS AND STATUTES UNDER AS 08.04 AND 12 AAC 04 AS REQUIRED UNDER 12 AAC 04.300(C), TAKEN BETWEEN 1/1/08 AND 12/31/09, AS CERTIFIED ON HIS RENEWAL APPLICATION, FOR THE LAWFUL RENEWAL OF HIS ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE. LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST HIS LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.</p>					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
SHOMBERG, HELEN SERAFIN		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT, DECISION AND ORDER	01/25/11

ON JANUARY 25, 2011, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS. LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$1300 SUBJECT TO COMPLIANCE WITH THE AGREEMENT AS FOLLOWS. TERMS INCLUDE COMPLETION OF CONTINUING EDUCATION REQUIREMENTS UNDER 12 AAC 04, A WRITTEN REPRIMAND FROM THE BOARD THAT IS MADE PART OF THE AGREEMENT, AND LICENSEE SHALL BE SUBJECT TO MANDATORY AUDIT OF CONTINUING COMPETENCY COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO LACKING 4 HOURS CONTINUING EDUCATION COVERING ETHICS AND STATUTES UNDER AS 08.04 AND 12 AAC 04 AS REQUIRED UNDER 12 AAC 04.300(C), TAKEN BETWEEN 1/1/08 AND 12/31/09, AS CERTIFIED ON HER RENEWAL APPLICATION, FOR THE LAWFUL RENEWAL OF HER ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST HER LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.

CRESSEY-SCHAFER, CHARLOTTEE		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	TEMP. CEASE AND DESIST	01/25/11
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Unlicensed Practice

WOHLGEMUTH, MARK A.		CERTIFIED PUBLIC ACCOUNTANT	CRIMINAL ACTION - CONVICTION	LICENSE SURRENDER	01/24/11
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License surrender adopted by the Board on 01/24/2011 regarding felony conviction under 3AN 07-14225CR for Indecent Viewing or Photography (AS 11.61.123)

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
CLARK, HILARY S		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT, DECISION AND ORDER	11/10/10
<p>ON NOVEMBER 10, 2010, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS. LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$1300 SUBJECT TO COMPLIANCE WITH THE AGREEMENT AS FOLLOWS. TERMS INCLUDE COMPLETION OF CONTINUING EDUCATION REQUIREMENTS UNDER 12 AAC 04, A WRITTEN REPRIMAND FROM THE BOARD THAT IS MADE PART OF THE AGREEMENT, AND LICENSEE SHALL BE SUBJECT TO MANDATORY AUDIT OF CONTINUING COMPETENCY COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO LACKING 4 HOURS CONTINUING EDUCATION COVERING ETHICS AND STATUTES UNDER AS 08.04 AND 12 AAC 04 AS REQUIRED UNDER 12 AAC 04.300(C), TAKEN BETWEEN 1/1/08 AND 12/31/09, AS CERTIFIED ON HER RENEWAL APPLICATION, FOR THE LAWFUL RENEWAL OF HER ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST HER LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.</p>					
GANNON, MAUREEN E		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	11/10/10
<p>ON NOVEMBER 10, 2010, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS. LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$1300 SUBJECT TO COMPLIANCE WITH THE AGREEMENT AS FOLLOWS. TERMS INCLUDE COMPLETION OF CONTINUING EDUCATION REQUIREMENTS UNDER 12 AAC 04, A WRITTEN REPRIMAND FROM THE BOARD THAT IS MADE PART OF THE AGREEMENT, AND LICENSEE SHALL BE SUBJECT TO MANDATORY AUDIT OF CONTINUING COMPETENCY COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO LACKING 4 HOURS CONTINUING EDUCATION COVERING ETHICS AND STATUTES UNDER AS 08.04 AND 12 AAC 04 AS REQUIRED UNDER 12 AAC 04.300(C), TAKEN BETWEEN 1/1/08 AND 12/31/09, AS CERTIFIED ON HER RENEWAL APPLICATION, FOR THE LAWFUL RENEWAL OF HER ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST HER LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.</p>					
HARDING, MARGARET S		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	LICENSE SURRENDER	11/10/10
<p>AT ITS 11/10/10 MEETING, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A VOLUNTARY SURRENDER OF HARDING'S CERTIFIED PUBLIC ACCOUNTANT'S LICENSE #1858 WITH THE UNDERSTANDING THAT THE DIVISION OF PROFESSIONAL LICENSING IS CONDUCTING AN INVESTIGATION UNDER CASE NO. 2010-000629 OF HER FAILURE TO VERIFY CONTINUING EDUCATION ACTIVITIES REQUIRED UNDER 12 AAC 04 IN RESPONSE TO A RANDOM AUDIT OF HER 2010-2011 LICENSE RENEWAL APPLICATION. MS. HARDIN UNDERSTANDS THAT SHOULD SHE APPLY TO BE LICENSED IN THE STATE OF ALASKA AS A CPA IN THE FUTURE, THE AUDIT WILL BE ADDRESSED.</p>					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
SOERENSEN, CATHY L		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT, DECISION AND ORDER	11/10/10

ON NOVEMBER 10, 2010, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS. LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$1300 SUBJECT TO COMPLIANCE WITH THE AGREEMENT AS FOLLOWS. TERMS INCLUDE COMPLETION OF CONTINUING EDUCATION REQUIREMENTS UNDER 12 AAC 04, A WRITTEN REPRIMAND FROM THE BOARD THAT IS MADE PART OF THE AGREEMENT, AND LICENSEE SHALL BE SUBJECT TO MANDATORY AUDIT OF CONTINUING COMPETENCY COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO LACKING 4 HOURS CONTINUING EDUCATION COVERING ETHICS AND STATUTES UNDER AS 08.04 AND 12 AAC 04 AS REQUIRED UNDER 12 AAC 04.300(C), TAKEN BETWEEN 1/1/08 AND 12/31/09, AS CERTIFIED ON HER RENEWAL APPLICATION, FOR THE LAWFUL RENEWAL OF HER ALASKA CERTIFIED PUBLIC ACCOUNTANT LICENSE LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST HER LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.

EMMONS, PHILIP L		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	08/26/10
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ON AUGUST 26, 2010, THE BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS AS FOLLOWS: LICENSEE SHALL BE ASSESSED A CIVIL FINE OF \$3800, WITH \$2500 SUSPENDED; LICENSEE SHALL SATISFY THE CE REQUIREMENTS OF 12 AAC 04 TO RENEW HIS LICENSE IN ACCORDANCE WITH THE AGREEMENT; LICENSEE SHALL RECEIVE A WRITTEN REPRIMAND; AND LICENSEE SHALL BE SUBJECT TO A MANDATORY AUDIT OF CONTINUING EDUCATION COMPLIANCE FOR TWO RENEWALS FOLLOWING ADOPTION OF AGREEMENT. LICENSEE ADMITS TO FAILING TO COMPLETE 4 HOURS OF CONTINUING EDUCATION BETWEEN 1/1/08 AND 12/31/09, COVERING ETHICS AND STATUTES AND REGULATIONS UNDER AS 08.04 AND 12 AAC 04, AS REQUIRED UNDER 12 ACC 04.300(c) AND AS CERTIFIED ON HIS RENEWAL APPLICATION.

LICENSEE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXISTED FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST HIS LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075.

HEAVEY, STEPHEN J		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	REINSTATED	04/22/10
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"ON 4/22/10, THE ALASKA STATE BOARD OF PUBLIC ACCOUNTANCY APPROVED THE REINSTATEMENT OF STEPHEN J. HEAVEY'S PUBLIC ACCOUNTANT'S LICENSE FOR THE 2008-2009 LICENSE PERIOD BASED ON HIS PAYMENT OF A \$500 FINE AND HIS DOCUMENTED COMPLIANCE WITH CONTINUING COMPETENCY ACTIVITIES CLAIMED ON HIS 2008-2009 RENEWAL APPLICATION FOLLOWING REVOCATION OF HIS LICENSE FOR NON-RESPONSE TO A RANDOM AUDIT. MR. HEAVEY'S LICENSE SHALL BE SUBJECT TO MANDATORY AUDIT OF HIS CONTINUING COMPETENCY ACTIVITIES FOR TWO RENEWAL PERIODS FOLLOWING THIS REINSTATEMENT."

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
ELLIOTT, GEORGE R		CERTIFIED PUBLIC ACCOUNTANT	FRAUD OR MISREPRESENTATION	ACCUSATION	04/20/10
"VIOLATION OF CERTIFIED PUBLIC ACCOUNTANT STATUTES. AS 11.56.610(A)(1)."					
STAR CONSULTING, LLC		CERTIFIED PUBLIC ACCOUNTANT	CRIMINAL ACTION - CONVICTION	RELATED CASE(S)	04/20/10
SEE CASE #0600-06-005					
BEARD, C THOMAS		CERTIFIED PUBLIC ACCOUNTANT	CRIMINAL ACTION - CONVICTION	LICENSE SURRENDER	02/05/10
"AT ITS FEBRUARY 5, 2010 MEETING, THE BOARD OF PUBLIC ACCOUNTANCY ADOPTED MR. BEARD'S VOLUNTARY SURRENDER OF HIS LICENSE 1758, WITH UNDERSTANDING THAT THE DIVISION OF CORPORATIONS, BUSINESS AND PROFESSIONAL LICENSING IS CONDUCTING AN ACTIVE INVESTIGATION UNDER CASE NUMBER 0600-09-003 ON BEHALF OF THE ALASKA BOARD OF PUBLIC ACCOUNTANCY, CONCERNING VIOLATION AS 08.04.450 AND MAIL FRAUD IN VIOLATION OF TITLE 18, UNITED STATES CODE, SECTION 1341."					
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	VIOLATION OF LICENSING REGULATION	AMENDED CONSENT AGREEMENT	01/26/10
FINE FOR \$2500 ALL SUSPENDED. PROBATION FOR 3 YEARS UNTIL 1/26/2013.					
ZARATE, MARIA		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE DENIAL	HEARING REQUESTED	11/30/09
BOARD OF PUBLIC ACCOUNTANCY DENIED REQUEST FOR EXTENSION OF DENIED EXAM SCORES					
MORSE, THOMAS K		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	HEARING REQUESTED	11/05/09
LICENSEE REQUESTED HEARING; ACCEPTED BY DIVISION DUE TO FAILURE TO RECEIVE REGISTERED MAIL SENT OVERSEAS					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
FOWLER, BARRY REGARDING THE AUTOMATIC SUSPENSION.		CERTIFIED PUBLIC ACCOUNTANT	VIOLATION OF LICENSING REGULATION	HEARING REQUESTED	11/02/09
FOWLER, BARRY FOR NON-COMPLIANCE OF HIS CONSENT AGREEMENT.		CERTIFIED PUBLIC ACCOUNTANT	VIOLATION OF LICENSING REGULATION	SUSPENSION	10/26/09
YUKON ACCOUNTING & CONSULTING INC. "08/13/09 MEETING, THE BOARD REVIEWED THE APPLICATION AND DETERMINED THAT YOUR APPLICATION DID NOT MEET THE APPLICABLE STATUTORY AND REGULATORY REQUIREMENTS. THE BOARD FOUND THAT THE CORPORATION IS PARTIALLY OWNED BY AN INDIVIDUAL NOT LICENSED AS A CPA. VIOLATION AS 08.04.240(B)(2): EACH SHARE HOLDER OF THE CORPORATION SHALL BE A CERTIFIED PUBLIC ACCOUNTANT OF SOME STATE IN GOOD STANDING."		CERTIFIED PUBLIC ACCOUNTANT	VIOLATION OF LICENSING REGULATION	LICENSE DENIED	08/13/09
MORSE, THOMAS K "08/13/09 MEETING, THE BOARD REVIEWED THE APPLICATION AND DETERMINED THAT YOUR APPLICATION DID NOT MEET THE APPLICABLE STATUTORY AND REGULATORY REQUIREMENTS. THE BOARD FOUND THAT THE FOLLOWING: INCOMPLETE APPLICATION SUBMITTED, APPLICATION DOES NOT INCLUDE THE REQUIRED PROOF OF EXPERIENCE. VIOLATION AS 08.04.100, AND PROFESSIONAL REGULATIONS 12 AAC 04.175 - 12 AAC 04.181."		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	LICENSE DENIED	08/13/09

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
HEAVY, STEPHEN J		CPA REGISTRATION	CONTINUING EDUCATION	BOARD OR COMMISSIONER ORDER	04/23/09

"AT ITS APRIL 23, 2009 MEETING, THE DIVISION HELD A DEFAULT PROCEEDING UNDER ALASKA STATUTE (AS) 44.62.530 BASED ON THE ACCUSATION THAT WAS FILED ON FEBRUARY 13, 2009, CONCERNING MR. HEAVEY'S FAILURE TO RESPOND TO THE RANDOM AUDIT BY THE DIVISION FOR HIS CONTINUING EDUCATION REQUIREMENTS WHEN HE RENEWED FOR HIS 2008-2009 CERTIFIED PUBLIC ACCOUNTANT. MR. HEAVEY WAS NOTIFIED BY LETTER DATED FEBRUARY 29, 2008. MR. HEAVEY WAS GRANTED AN EXTENSION UNDER 12 AAC 960(G). MR. HEAVEY REQUESTED AN ADDITIONAL EXTENTION WHICH WAS DENIED BY THE BOARD. ON OCTOBER 13, 2008, THE DIVISION SENT MR. HEAVEY A LETTER NOTIFYING HIM THAT HIS SECOND REQUEST FOR AN EXTENSION WAS DENIED AND HE MUST PROVIDE DOCUMENTATION VERIFYING HIS CONTINUING EDUCATION COMPLIANCE WITHIN 15 DAYS. NO RESPONSE WAS FROM MR. HEAVEY TO THE DIVISION. ON FEBRUARY 13, 2009 AN ACCUSATION WAS FILED IN THIS MATTER SEEKING TO REVOKE THE CERTIFIED PUBLIC ACCOUNTANT LICENSE ISSUED TO MR. HEAVEY. THIS ACCUSATION WAS SENT CERTIFIED MAIL TO MR. HEAVEY. MR. HEAVEY'S FAILURE TO RESPOND TO THE REQUESTS TO PROVIDE DOCUMENTATION OF CONTINUING COMPETENCY ACTIVITIES VIOLATED 12 AAC 02.900 AND 12 AAC 02.920, THE ACCUSATION FILED BY THE DIVISION WAS PROPERLY SERVED TO MR. HEAVEY'S CURRENT MAILING ADDRESS ON FILE. MR. HEAVEY HAS NEITHER FILED A RESPONSE PLEADING NOR REQUESTING AN ADMINISTRATIVE HEARING IN THIS MATTER AND THAT ENTRY OF DEFAULT IS APPROPRIATE.☐☐"

ELLIOTT, GEORGE R		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	04/23/09
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"ON APRIL 23, 2009, THE BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT, THAT INCLUDES TERMS AND CONDITIONS OF WHICH MR. ELLIOTT SHALL BE ASSESSED A CIVIL FINE OF \$3500 WITH \$2500 OF THAT AMOUNT SUSPENDED SUBJECT TO COMPLIANCE WITH THE TERMS OF THE AGREEMENT, AND A REPRIMAND TO MEET THE CONTINUING EDUCATION REQUIREMENTS OF AS 08.04.425, TO RENEW HIS LICENSE FOR THE 2008-2009 LICENSING PERIOD. AS PART OF THE AGREEMENT, MR. ELLIOTT ADMITS THAT HE DID NOT COMPLETE 88 HOURS OF CONTINUING EDUCATION REQUIRED BY THE BOARD OF PUBLIC ACCOUNTANCY, DURING THE LICENSING PERIOD OF JANUARY 1, 2008 THROUGH DECEMBER 31, 2009 TO MEET CONTINUING COMPETENCY REQUIREMENTS OF 12 AAC 04.300 LICENSE RENEWAL APPLICATION. MR. ELLIOTT ACKNOWLEDGES THAT AS AN ALASKA LICENSED CERTIFIED PUBLIC ACCOUNTANT, IT IS HIS RESPONSIBILITY TO BE CONTINUALLY IS AWARE OF ALL LAWS AND REGULATIONS PERTAINING TO THE PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT IN ALASKA. MR. ELLIOTT ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST HIS CERTIFIED PUBLIC ACCOUNTANT LICENSE PURSUANT TO AS 08.04.450 AND 08.01.075."

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	NEGLIGENCE	RELATED CASE(S)	03/06/09
<p>"ON FEBRUARY 12, 2009 MEETING, THE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS OF WHICH DR. HORSWILL-WOODS SHALL RECEIVE A FINE OF \$1000 AND A REPRIMAND. MR. FOWLER DID BUSINESS AS, AND WAS PRESIDENT OF, FOWLER & LINSE CPA'S INC., WHICH HELP A PERMIT TO PRACTICE AS A CORPORATION AND HELD LICENSE NUMBER 134 STARTING ON AUGUST 20, 1993. FOWLER & LINSE CPA'S INC'S PERMIT WAS SET TO EXPIRE ON DECEMBER 31, 2001. FOWLER SUBMITTED LICENSE RENEWAL FORM ON BEHALF OF THE CORPORATION AND SUBMITTED THE REQUIRED RENEWAL FEE. ON THE SECOND PAGE RENEWAL, UNDER QUALITY REVIEW, FOWLER MARKED BOX B, WHICH STATES, ""THIS FIRM HAS COMPLETED A QUALITY REVIEW WITHIN THE LAST THREE YEARS AND THE ACCEPTANCE REPORT FROM THE ORGANIZATION ADMINISTERING THE QUALITY REVIEW WAS CLOSED."" FOWLER SUBMITTED A COPY OF A QUALITY REVIEW REPORT THAT OCCURRED IN 2000, BUT DID NOT SUBMIT THE REQUIRED ACCEPTANCE REPORT. THEREFORE, THE FIRM'S PERMIT WAS NOT RENEWED. FOWLER WAS GIVEN ADDITIONAL TIME, THE ACCEPTANCE REPORT WAS COMPLETED ON JULY 31, 2002. FOWLER MAY HAVE SUBMITTED A COPY OF THE REPORT; HOWEVER THE DIVISION DID NOT RECEIVE THE REPORT UNTIL JANUARY 2005. AFTER FOWLER & LINSE CPA'S, INC'S PERMIT EXPIRED, THE FIRM CONTINUED TO ADVERTISE AND HOLD ITSELF OUR AS A CPA FIRM, UNDER DISCLOSED DBA, FOWLER AND ASSOCIATES. ON NOVEMBER 2004, THE DIVISION ISSUED A TEMPORARY CEASE AND DESIST ORDER REQUIRING THAT FOWLER & LINSE CPA'S INC. D.B.A. FOWLER & ASSOCIATES CEASE AD DESIST FROM ADVERTISING. FOWLER ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR POSSIBLE DISCIPLINARY SANCTIONS OF HIS LICENSE PURSUANT TO AS 08.01.075 AND AS 08.04.450."</p>					
ELLIOTT, GEORGE R		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	ACCUSATION	02/27/09
<p>"DID NOT RESPOND TO THE RANDOM CE AUDIT.☒"</p>					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	FALSIFIED APPLICATION	CONSENT AGREEMENT	02/12/09
<p>ON FEBRUARY 12, 2009 MEETING, THE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS - FINE OF \$1000 AND A REPRIMAND. MR. FOWLER DID BUSINESS AS, AND WAS PRESIDENT OF, FOWLER & LINSE CPA'S INC., WHICH HELP A PERMIT TO PRACTICE AS A CORPORATION AND HELD LICENSE NUMBER 134 STARTING ON AUGUST 20, 1993. FOWLER & LINSE CPA'S INC'S PERMIT WAS SET TO EXPIRE ON DECEMBER 31, 2001. FOWLER SUBMITTED LICENSE RENEWAL FORM ON BEHALF OF THE CORPORATION AND SUBMITTED THE REQUIRED RENEWAL FEE. ON THE SECOND PAGE RENEWAL, UNDER QUALITY REVIEW, FOWLER MARKED BOX B, WHICH STATES, ""THIS FIRM HAS COMPLETED A QUALITY REVIEW WITHIN THE LAST THREE YEARS AND THE ACCEPTANCE REPORT FROM THE ORGANIZATION ADMINISTERING THE QUALITY REVIEW WAS CLOSED."" FOWLER SUBMITTED A COPY OF A QUALITY REVIEW REPORT THAT OCCURRED IN 2000, BUT DID NOT SUBMIT THE REQUIRED ACCEPTANCE REPORT. THEREFORE, THE FIRM'S PERMIT WAS NOT RENEWED. FOWLER WAS GIVEN ADDITIONAL TIME, THE ACCEPTANCE REPORT WAS COMPLETED ON JULY 31, 2002. FOWLER MAY HAVE SUBMITTED A COPY OF THE REPORT; HOWEVER THE DIVISION DID NOT RECEIVE THE REPORT UNTIL JANUARY 2005. AFTER FOWLER & LINSE CPA'S, INC'S PERMIT EXPIRED, THE FIRM CONTINUED TO ADVERTISE AND HOLD ITSELF OUR AS A CPA FIRM, UNDER DISCLOSED DBA, FOWLER AND ASSOCIATES. ON NOVEMBER 2004, THE DIVISION ISSUED A TEMPORARY CEASE AND DESIST ORDER REQUIRING THAT FOWLER & LINSE CPA'S INC. D.B.A. FOWLER & ASSOCIATES CEASE AD DESIST FROM ADVERTISING. FOWLER ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR POSSIBLE DISCIPLINARY SANCTIONS OF HIS LICENSE PURSUANT TO AS 08.01.075 AND AS 08.04.450.</p>					
SETTJE, CONNIE C		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	CONSENT AGREEMENT	02/12/09
<p>"ON FEBRUARY 12, 2009, THE ALASKA BOARD OF PUBLIC ACCOUNTANCY ADOPTED A CONSENT AGREEMENT, DECISION AND ORDER THAT INCLUDES TERMS AND CONDITIONS OF WHICH MS. SETTJE SHALL BE ASSESSED A CIVIL FINE OF \$3500 WITH \$2000 OF THAT AMOUNT SUSPENDED SUBJECT TO COMPLIANCE WITH THE TERMS OF THE AGREEMENT, MEET THE CONTINUING EDUCATION REQUIREMENTS OF 12 AAC 04.300-12, AAC 04.440, TO RENEW HER LICENSE FOR THE 2008-2009 LICENSING PERIOD, SHALL RECEIVE A REPRIMAND FROM THE ALASKA BOARD OF PUBLIC ACCOUNTANCY THAT IS MADE PART OF THE AGREEMENT, AND COMPLY WITH THE TERMS OF A MANDATORY AUDIT OF COMPLIANCE WITH THE CONTINUING EDUCATION REQUIREMENTS. AS PART OF THE AGREEMENT, MS. SETTJE ADMITS THAT SHE DID NOT COMPLETE 88 HOURS OF CONTINUING EDUCATION REQUIRED BY THE BOARD OF PUBLIC ACCOUNTANCY FOR CERTIFIED PUBLIC ACCOUNTANT LICENSE, DURING THE LICENSING PERIOD OF JANUARY 1, 2006 THROUGH DECEMBER 31, 2007 TO MEET CONTINUING COMPETENCY REQUIREMENTS OF 12 AAC 04.300-12, AAC 04.440, FOR 2008-2009 LICENSE RENEWAL APPLICATION. MS. SETTJE ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR THE POSSIBLE REVOCATION, SUSPENSION, OR OTHER ACTION AGAINST HER CERTIFIED PUBLIC ACCOUNTANT LICENSE PURSUANT TO AS 08.04.450 AND AS 08.01.075."</p>					
KOFORD, JOSEPH		CPA REGISTRATION	LICENSE APPLICATION PROBLEM	BOARD ORDER AFTER HEARING	02/12/09
<p>"BOARD ADOPTED THE DECISION REGARDING MR. KOFORD'S APPLICATION FOR LICENSURE, MR. KOFORD FAILED TO SHOW THAT HE MET THE REQUIREMENTS OF AS 08.04.120, 12 AAC 04.180, 12 AAC 04.183 AND 12 AAC 05 990(11)."</p>					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	RELATED CASE(S)	01/20/09
<p>ON FEBRUARY 12, 2009 MEETING, THE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS ADOPTED A CONSENT AGREEMENT THAT INCLUDES TERMS AND CONDITIONS - FINE OF \$1000 AND A REPRIMAND. MR. FOWLER DID BUSINESS AS, AND WAS PRESIDENT OF, FOWLER & LINSE CPA'S INC., WHICH HELP A PERMIT TO PRACTICE AS A CORPORATION AND HELD LICENSE NUMBER 134 STARTING ON AUGUST 20, 1993. FOWLER & LINSE CPA'S INC'S PERMIT WAS SET TO EXPIRE ON DECEMBER 31, 2001. FOWLER SUBMITTED LICENSE RENEWAL FORM ON BEHALF OF THE CORPORATION AND SUBMITTED THE REQUIRED RENEWAL FEE. ON THE SECOND PAGE RENEWAL, UNDER QUALITY REVIEW, FOWLER MARKED BOX B, WHICH STATES, ""THIS FIRM HAS COMPLETED A QUALITY REVIEW WITHIN THE LAST THREE YEARS AND THE ACCEPTANCE REPORT FROM THE ORGANIZATION ADMINISTERING THE QUALITY REVIEW WAS CLOSED."" FOWLER SUBMITTED A COPY OF A QUALITY REVIEW REPORT THAT OCCURRED IN 2000, BUT DID NOT SUBMIT THE REQUIRED ACCEPTANCE REPORT. THEREFORE, THE FIRM'S PERMIT WAS NOT RENEWED. FOWLER WAS GIVEN ADDITIONAL TIME, THE ACCEPTANCE REPORT WAS COMPLETED ON JULY 31, 2002. FOWLER MAY HAVE SUBMITTED A COPY OF THE REPORT; HOWEVER THE DIVISION DID NOT RECEIVE THE REPORT UNTIL JANUARY 2005. AFTER FOWLER & LINSE CPA'S, INC'S PERMIT EXPIRED, THE FIRM CONTINUED TO ADVERTISE AND HOLD ITSELF OUR AS A CPA FIRM, UNDER DISCLOSED DBA, FOWLER AND ASSOCIATES. ON NOVEMBER 2004, THE DIVISION ISSUED A TEMPORARY CEASE AND DESIST ORDER REQUIRING THAT FOWLER & LINSE CPA'S INC. D.B.A. FOWLER & ASSOCIATES CEASE AD DESIST FROM ADVERTISING. FOWLER ADMITS THAT AS A RESULT OF THE ABOVE FACTS, GROUNDS EXIST FOR POSSIBLE DISCIPLINARY SANCTIONS OF HIS LICENSE PURSUANT TO AS 08.01.075 AND AS 08.04.450.</p>					
HESTER, DONALD N		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	TEMPORARY CEASE & DESIST ORDER	12/04/08
<p>"REPRESENTED HIMSELF AS A CERTIFIED PUBLIC ACCOUNTANT IN THE STATE OF ALASKA, WITHOUT BEING LICENSED IN THE STATE OF ALASKA AS A CERTIFIED PUBLIC ACCOUNTANT."</p>					
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	HEARING REQUESTED	12/01/08
<p>REGARDING ACCUSATION.</p>					
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	NEGLIGENCE	HEARING REQUESTED	12/01/08
<p>REGARDING ACCUSATION.</p>					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	FALSIFIED APPLICATION	ACCUSATION	11/19/08
CONDUCTING BUSINESS AS A REGISTERED CPA.					
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	NEGLIGENCE	ACCUSATION	11/19/08
CONDUCTING BUSINESS AS A REGISTERED CPA.					
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	ACCUSATION	11/19/08
CONDUCTING BUSINESS AS A REGISTERED CPA.					
ZAISER, EILEEN M.		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	BOARD ORDER AFTER HEARING	08/28/08
"ON AUGUST 28, 2008, THE ALASKA STATE BOARD OF ACCOUNTANCY ADOPTED, IN ITS ENTIRETY, THE FINDINGS OF FACTS, CONCLUSIONS OF LAW AND PROPOSED DECISION IN THE MATTER INVOLVING MS. ZAISER'S HER APPLICATION FOR LICENSURE AS A CERTIFIED PUBLIC ACCOUNTANT (CPA). THE BOARD CONCLUDED THAT GIVEN HER CONTINUED USE OF THE DESIGNATION ""CPA"" IN HE BUSINESS ACTIVITIES SINCE HER LICENSE LAPSED, AN REASONABLE PERSON COULD HAVE SUBSTANTIAL DOUBT ABOUT HER HONESTY, FAIRNESS, AND RESPECT FOR THE RIGHTS OF OTHERS AND FOR THE STATE AND THE UNITED STATES. MS. ZAISER'S APPLICATION FOR LICENSURE AS A CPA FILED ON JANUARY 8, 2008, IS DENIED."					
PANGIA, ROBERT A		CPA REGISTRATION APPLICANT	LICENSE 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)."					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
KOFORD, JOSEPH KOFORD REQUESTED A HEARING REGARDING HIS LICENSE DENIAL.		CPA REGISTRATION	LICENSE APPLICATION PROBLEM	HEARING REQUESTED	02/29/08
ZAISER, EILEEN M. ZAISER REQUESTED A HEARING REGARDING HER LICENSE DENIAL AND IN RESPONSE TO STATEMENT OF ISSUES.		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	HEARING REQUESTED	02/26/08
ZAISER, EILEEN M. 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.		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	STATEMENT OF ISSUES	02/04/08
KOFORD, JOSEPH "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 REGISTRATION	LICENSE APPLICATION PROBLEM	STATEMENT OF ISSUES	02/04/08
KOFORD, JOSEPH "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 REGISTRATION	LICENSE APPLICATION PROBLEM	LIC. APPLICATION DENIED	01/11/08
ZAISER, EILEEN M. 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.		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	LIC. APPLICATION DENIED	01/10/08

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
MICHEL, JOHN R.		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	MEMORANDUM OF AGREEMENT	11/08/07
<p>"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."</p>					
KLIER, PATRICK P		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	01/31/07
<p>"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."</p>					
HORNER, PRISCILLA J		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	MEMORANDUM OF AGREEMENT	11/28/06
<p>"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."</p>					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
SEVERIN, MARTIN G.		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	MEMORANDUM OF AGREEMENT	08/09/06
<p>"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)."</p>					
ROBINSON, EARL PAUL		CERTIFIED PUBLIC ACCOUNTANT	SEXUAL MISCONDUCT	SUSPENSION	04/19/06
<p>"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."</p>					
ROBINSON, EARL PAUL		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	SUSPENSION	04/18/06
<p>AUTOMATIC SUSPENSION BASED ON NON-COMPLIANCE WITH THE PROVISIONS OF THE MOA AND FAILURE TO COMPLY WITH THE TERMS OF HIS PROBATION.</p>					
CAGE, BRADLEY S		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	MEMORANDUM OF AGREEMENT	11/10/05
<p>"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."</p>					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
NANGLE, PAUL J		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	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."					
NANGLE, PAUL J		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	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 a live permit to practice as a certified public accountant."					
EAGLE, CORRINE L		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE 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."					
EAGLE, CORRINE L		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE DENIAL	LICENSE GRANTED	12/21/04
RESPONDENT WAS GRANTED LICENSURE BY THE BOARD.					
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	FALSIFIED APPLICATION	RELATED CASE(S)	11/01/04
CEASE & DESIST CASE # 650-02-001					
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	NEGLIGENCE	RELATED CASE(S)	11/01/04
CEASE & DESIST CASE # 650-02-001					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
FOWLER, BARRY		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	TEMPORARY CEASE & 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)"					
CUTSHALL, VIRGINIA K		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	TEMPORARY CEASE & 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, CORRINE L		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE 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.					
DUFFIELD, JAMES		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE 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).					
MERRILL, MARK T		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	TEMPORARY CEASE & 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)."					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
NANGLE, PAUL J		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	TEMPORARY CEASE & 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).					
ROBINSON, EARL PAUL		CERTIFIED PUBLIC ACCOUNTANT	LICENSE 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)."					
DUFFIELD, JAMES		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE DENIAL	STATEMENT OF ISSUES	01/27/03
LICENSE DENIED IN ACCORDANCE W/ AS 08.04.195(A)(2).					
LANZA, ANTHONY R		CERTIFIED PUBLIC ACCOUNTANT	CONTINUING EDUCATION	MEMORANDUM OF AGREEMENT	01/23/03
Ability to comply with CE requirements.					
CHILD, VERN D		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE DENIAL	PERMIT DENIED	04/29/02
Not qualified for renewal.					
CHILD, VERN D		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE 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.					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
CONWAY, MARK A Application withdrawn.		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE DENIAL	HEARING DISMISSED	11/22/00
CHILD, VERN D APPLICATION FOR REINSTATEMENT WAS DENIED. RESPONDENT HAS REQUESTED A HEARING. FORMER LICENSE NO. CPA I 210.		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE DENIAL	STATEMENT OF ISSUES	10/10/00
SUTTON, TONI A Respondent did not comply with previous MOA. See case number 0650-00-010.		CERTIFIED PUBLIC ACCOUNTANT	SEXUAL MISCONDUCT	SUSPENSION	09/28/00
WEST, KRISTY L "Application for renewal had no certification of quality review, although the CPA had performed reviews."		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	05/30/00
ZAISER, EILEEN M. Application for renewal without a certificate of quality review.		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	05/25/00
NICOLAI, GLEN M Submitted application for renewal without required certification of quality review.		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	05/17/00

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
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.					
SIDDLE, JAMES S		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	LICENSE GRANTED	03/31/00
License revocation in 1981 required hearing before the board before new license could be granted.					
SUTTON, TONI A		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	03/06/00
Application received without certification of quality review.					
CONWAY, MARK A		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE DENIAL	STATEMENT OF ISSUES	03/01/00
Denied application to sit in on exam					
EGAN, JAMES B		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/24/00
Renewal application did not contain a certification of the required quality review.					
JOHNSON, MILTON D		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/24/00
Application for renewal did not contain the required certification of quality review.					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
KARN, INGRID A		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/24/00
Renewal application did not have the required certification of quality review.					
DALE, RHEA K		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/24/00
Application was received without certification of completion of Quality Review.					
KUTCHINS, NEAL K		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/12/00
Renewal did not contain certification of Quality Review.					
RIETH, GEORGE R		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	02/11/00
Renewal application had no certification of quality review.					
THORSON, GEORGE H		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	01/21/00
Application for renewal was incomplete without quality review certification.					
CONWAY, MARK A		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	LIC. APPLICATION DENIED	01/21/00
APPLICANT DECLINED TO PROVIDE DOCUMENTATION TO COMPLETE HIS APPLICATION FOR THE EXAMINATION FOR PUBLIC ACCOUNTANCY.					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
STOCK, RICHARD J		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	01/20/00
Application for renewal was incomplete without quality review certification.					
HANSON, DOUGLAS E		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	01/12/00
Failure to submit peer quality review certification with application for renewal.					
FREEMAN, HENRY W		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	MEMORANDUM OF AGREEMENT	12/24/99
"Failure to complete certification of a quality review with application for renewal of license."□					
BRUNDIN, BRIAN J		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE DENIAL	LICENSE GRANTED	09/25/98
BOARD ACCEPTED HEARING OFFICER'S PROPOSED DECISION.					
BRUNDIN, BRIAN J		CERTIFIED PUBLIC ACCOUNTANT	CONTESTED LICENSE DENIAL	STATEMENT OF ISSUES	02/04/98
MALIK, NAYYAR I		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	TEMPORARY CEASE & DESIST ORDER	11/12/97

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
JOHNSON, MILTON D		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	MEMORANDUM OF AGREEMENT	03/28/97
FAILURE TO RENEW LICENSE					
MORGAN, MICHAEL M		CERTIFIED PUBLIC ACCOUNTANT	INCOMPETENCE	LICENSE SURRENDER	03/03/97
INCOMPETENCE					
OLTHOFF, DAN R.		CERTIFIED PUBLIC ACCOUNTANT	LICENSE 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."					
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."					
WONG, STEPHEN W		CERTIFIED PUBLIC ACCOUNTANT	CRIMINAL ACTION - NO CONVICTION	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.					
OLTHOFF, DAN R.		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	LIC. APPLICATION DENIED	03/21/96

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
MARLEN, JOANNA		CERTIFIED PUBLIC ACCOUNTANT	LICENSE 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. AS08.04.120 AND 12 AAC 04.185(E)					
WONG, STEPHEN W		CERTIFIED PUBLIC ACCOUNTANT	CRIMINAL ACTION - NO CONVICTION	ACCUSATION	11/17/95
ACCUSATION CHARGES DISHONESTY BECAUSE WONG FRAUDULENTLY BILLED THE STATE DIVISION OF INSURANCE.					
THEIS, LYNNE D		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	BOARD ORDER AFTER HEARING	09/30/94
RESP DID NOT DEMONSTRATE THAT HER FAILURE TO RE- NEW HER LICENSE WAS EXCUSABLE.					
THEIS, LYNNE D		CERTIFIED PUBLIC ACCOUNTANT	LICENSE APPLICATION PROBLEM	LIC. APPLICATION DENIED	02/14/94
FAILURE TO DOCUMENT THAT FAILURE TO RENEW HER LICENSE WAS EXCUSABLE.					
SHAW, ROGER C		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	TEMPORARY CEASE & DESIST ORDER	01/25/94
UNLICENSED PRACTICE AFTER THE BOARD DENIED RESTATE- MENT OF HIS LICENSE.					
HERBERT, KATHLEEN M		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	MEMORANDUM OF AGREEMENT	03/27/92
1. CONTINUED TO PRACTICE PUBLIC ACCOUNTANCY AFTER LICENSE LAPSED 2. ALCOHOL ABUSE					

RESPONDENT	LICENSE #	PROFESSION	VIOLATION	ACTION	Effective
HERBERT, KATHLEEN M BOARD ORDER AFTER HEARING		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	REINSTATED	03/27/92
RULIEN, DONOVAN		CERTIFIED PUBLIC ACCOUNTANT	VIOLATING PROFESSIONAL ETHICS	STIPULATION	04/23/91
RULIEN, DONOVAN QUESTIONABLE TEST SCORES.		CERTIFIED PUBLIC ACCOUNTANT	VIOLATING PROFESSIONAL ETHICS	LIC. APPLICATION DENIED	01/09/91
BOYLE, DAVID		CERTIFIED PUBLIC ACCOUNTANT	NEGLIGENCE	BOARD ORDER AFTER HEARING	07/30/90
BOYLE, DAVID GROSS NEGLIGENCE AS A RESULT OF HIS FAILURE TO COMPLY WITH GENERALLY ACCEPTED AUDITING STANDARDS OF AMERICAN INSTITUTE OF PUBLIC AUDITORS.		CERTIFIED PUBLIC ACCOUNTANT	NEGLIGENCE	ACCUSATION	09/26/89
SHAW, ROGER C UNLICENSED PRACTICE AFTER CPA LICENSE EXPIRED.		CERTIFIED PUBLIC ACCOUNTANT	UNLICENSED PRACTICE OR ACTIVITY	TEMPORARY CEASE & DESIST ORDER	02/25/87