

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

**BOARD OF PUBLIC ACCOUNTANCY**

**MINUTES OF MEETING**

**May 1-2, 2014**

By authority of AS 08.01.070(2), and in compliance with the provisions of AS 44.62, Article 6, a scheduled meeting of the Board of Public Accountancy was held May 1-2, 2014 in Anchorage Alaska.

**Thursday, May 1, 2014**

**Call to Order/Roll Call**

The meeting was called to order by Jeffrey Johnson, Chair, at 8:30 a.m. Those present, constituting a quorum of the Board were:

Donovan Rulien II, CPA – Anchorage  
Craig Chapman, CPA – Kenai  
Jeffrey Johnson, CPA – Fairbanks  
Andre Horton – Anchorage  
Leslie Schmitz, CPA – Anchorage  
Karen Brewer-Tarver, CPA – Juneau  
Wayne Don – Eagle River

Present from the Department of Commerce, Community and Economic Development, Division of Corporations, Business and Professional Licensing, were:

Cori Hondolero, Executive Administrator  
Sara Chambers, Director (agenda item #7)  
Martha Hewlett, Admin Officer II (agenda item #7)  
Alvin Kennedy, Investigator III (agenda item #8)

Visitors present included:

Rebecca Martin, CPA, representing the Alaska Society of CPAs (ASCPA)  
Bernadette Koppy, representing the Alaska Society of Independent Accountants (ASIA)

**Agenda Item 1 – Board Introductions**

The Board welcomed new member Leslie Schmitz.

### Agenda Item 2 – Review Agenda

Upon a motion duly made by Mr. Chapman, seconded by Mr. Rulien, and approved unanimously, it was:

**RESOLVED** to approve the agenda as written.

### Agenda Item 3 – Ethics Report

Mr. Johnson disclosed that he had filed a 'receipt of gift' disclosure form for reimbursement of the travel costs for attending a NASBA committee meeting.

Mr. Rulien noted that he had a committee meeting reimbursement to disclose. Ms. Hondolero noted that she would e-mail Mr. Rulien a form to complete his disclosure.

### Agenda Item 4 – Review Meeting Minutes

The Board reviewed the minutes of the February 3-4, 2014 meeting.

Upon a motion duly made by Ms. Brewer-Tarver, seconded by Mr. Chapman, and approved unanimously, it was:

**RESOLVED** to approve the minutes of the February 3-4, 2014 meeting as written.

### Agenda Item 5 – Public Comment

There was no one present in the room that made a request to address the Board.

### Agenda Item 6 - Alaska Society of Certified Public Accountants (ASCPA)

Rebecca Martin was present and addressed the Board.

Annual Meeting - will be held May 28-30<sup>th</sup> in Talkeetna. The Chair of AICPA will be in attendance. Following the annual meeting will be the first leadership conference; Amy Cooper will be teaching using AICPA leadership material. It was also noted that this meeting will mark the Alaska Society's 60<sup>th</sup> anniversary.

AK specific ethics – possibly a Nov/Dec webinar.

Inactive/Retired status – Ms. Martin asked if a person can still sign "CPA" with a retired/inactive status. The Board noted that Alaska only has active/inactive statuses at this time. The Board anticipates updates to the Uniform Accountancy Act (UAA) and will review this issue again.

4/25/14 letter from AKCPA to State Board – the Board reviewed the letter. Ms. Hondolero noted that the Board has already adopted a CPE fine/action matrix. The total fine is comprised of two parts; falsification (maximum \$3000.00) and then a fine per credit hour lacking (\$200.00 per credit hour/\$2000.00 maximum) for a maximum fine total of \$5000.00. Ms. Martin noted that the perception based on a review of past actions shows that there has been a big difference in the penalties for CPE non-compliance and something like practicing without a license. The penalties for not taking CPE seem much harsher/more expensive than other cases. The Board also noted that they do not have a lot of control over the investigative process and often do not know there is an issue, until the investigator presents an agreement for their review. In this case, the terms of the agreement are already negotiated and the Board can only vote the agreement up or down. Ms. Hondolero will work with Ms. Brewer-Tarver on a response to this letter.

Statutes/Regulations – Mr. Johnson noted that the Board is reviewing updates/changes to the statutes/regulations and would like to work with the AKCPAs Legislative Committee. The following issues were brought up as items to review:

- Retired/Inactive Status
- Foreign licenses; possible residency/SSN requirements
- “Practice of Public Accounting”
- AICPA code of ethics; references embedded in regulation
- UAA – regulate other functions, firm mobility, etc.
- Slight clarification of sole proprietorships; firm licensure requirements
- AK specific ethics – costs? Is it necessary? Change?
- Renewal timing – grace period?
- 500 attest hour requirement – should this requirement stay?

The Board discussed the AK ethics requirement. Mr. Johnson would like more history; why the push for AK specific ethics. Ms. Schmitz asked if the Board should consider the requirement for every other renewal. Ms. Brewer-Tarver brought up the possibility of requiring a jurisprudence exam covering AK statutes/regulations as part of the application process before a license would be issued. The Board also discussed removing the 100% compliance check for AK ethics and going back to just the random audit process.

### Agenda Item 7 – Board Business

#### ED Report

Renewals/CPE cases - Ms. Hondolero reviewed statistics from the last few renewals with the Board (2007/1 case, 2009/8 cases, 2011/58 cases (first 100% compliance check for AK ethics)). The Board noted that they would like to see statistics for resident vs. out of state/foreign cases.

Late Renewal – Ms. Hondolero provided the Board with copies of the nursing Board and real estate commission regulations; these regulations require reinstatement if the license has been lapsed one day. The Board would like statistics for the last few renewals to show how many licenses remained expired at the end of each license period. Ms. Brewer-Tarver mentioned the idea of publishing a listing of all lapsed licenses at the end of the renewal period.

Test scheduling follow up – The Board had requested that Ms. Hondolero follow up with NASBA/Prometric to find out the process for test rescheduling after receiving a complaint via the exam survey sent out to AK exam candidates. NASBA responded and clarified that candidates are advised that they should expect a confirmation e-mail when making changes to test dates and that it is the candidates responsibility to follow up to assure that their requested change was processed.

The Board called Sara Chambers, Director and Martha Hewlett, Administrative Officer II to discuss the following issues:

#### Exam Contract

Ms. Chambers indicated that she would be reviewing the exam contract within the next few weeks and would restart the conversation with administrative services regarding amending the contract to have any fee overages returned to the Board.

Mr. Johnson noted that this expected fee return was included in the fee projection from last fall and due to the contract still not being updated, months of this revenue stream have already been lost.

#### Renewal dates

Ms. Brewer-Tarver noted that the Board was reviewing the possibility of altering the license expiration date (from December 31<sup>st</sup> of odd numbered years). With offset time periods, the result may be a higher level of compliance if the licensee looked at their CPE prior to renewal. Mr. Johnson indicated that a possible new expiration date would be June 30<sup>th</sup> of even numbered years. CPE/forms/fees would all still be due in December, but the additional time before the license expired would be used to find/resolve problems.

Ms. Chambers indicated that other Boards have discussed this topic and she encouraged the Board to look at potential problems and solutions before making any changes because there are logistical considerations and this change has the potential to create other issues. Mr. Johnson noted that caseload and turnover at the paralegal desk caused long periods of time for CPE case resolution.

#### Database Update

Ms. Chambers let the Board know that the programmers anticipate a Jan/Feb 2015 roll out for the new licensing database. The new system will have more

functionality. Mr. Johnson wanted to be sure that the ability to edit the online renewal will be available in advance of the next (2015) renewal. Ms. Chambers indicated that requests can be e-mailed to the staff working on the new database program.

#### Revenues/Expenditures

A review of the 3<sup>rd</sup> quarter FY14 report shows a potential deficit problem. Mr. Johnson provided some history and noted that the 10 year reconciliation and additional CPE case costs have caused significant changes to the roll forward balance that was previously credited to the CPA program. Ms. Johnson also noted the Board has generated a substantial amount of fines through consent agreements that it does not receive credit for.

It was noted that HB187 did not pass during the most recent legislative session. Ms. Chambers noted that the legislative audit and budget committee would like to dig into Division issues including travel, indirect costs and fines not coming back to Boards. The committee will be working on these issues during the summer of 2014.

#### Travel

There was discussion about 3<sup>rd</sup> party reimbursements and how the Division decides which Boards will receive which amounts. Ms. Chambers indicated that for FY14 \$20k was mandated in the legislative budget. It was noted that the FY15 allocation is the same. Ms. Chambers noted that the amounts requested for 3<sup>rd</sup> party reimbursements should be listed in the annual report, but there still is only \$20k to be used amongst all programs within the Division.

Mr. Johnson wanted to put Board frustration over timely processing of travel requests on the record. It was noted that Ms. Hondolero's travel to the ED conference was not denied within a time period that would have allowed the Board to request a scholarship. Ms. Chambers stated that the level of detail required for out of State travel has decreased. Ms. Chambers also noted that the Division is currently working to tighten up the travel process and hopes to designate a travel coordinator within the next month. If a request is urgent, then staff should let Ms. Chambers know.

Mr. Johnson stated that the Board outlines all anticipated travel in the annual report, so travel requests should not be a surprise. Ms. Chambers stated that even though travel is listed in the annual report, trips must still be reviewed/approved on an individual basis. The Board requested that travel be reviewed timely and well in advance, so that the Board can make requests for travel assistance in advance and not miss training and participation opportunities in the future. Ms. Chambers indicated that she would need to speak with the Commissioner about the possibility of offering travel approval based on a review of the annual report. Mr. Johnson requested a fall discussion regarding what travel is likely to be approved for FY15.

### Updated listing of Board actions

The Board had inquired about receiving quarterly updates to the list of actions posted on the Board website. Ms. Chambers noted that actions are listed/linked to individual records already via the generic professional license search. The Board noted that they have received feedback that the running list of actions is useful to members of the public. Ms. Chambers discussed the idea of having Ms. Hondolero maintain a list for posting. Ms. Hondolero stated that it would take a lot of time to get a list put together when the report could be generated from the investigative database that she does not have access to within minutes. Ms. Chambers indicated that if no narrative is required, it might make processing this request easier. Investigator Kennedy had joined the meeting and indicated that he would speak with investigator Howes who previously produced this report to see how this could be handled.

### Indirects

Ms. Chambers gave a brief summary on how indirect expenses are allocated. There are set costs assigned to the indirect pool. Once the Department has the total indirect costs, professional licensing is assigned 84%. Then the 84% is allocated to each Board/profession based on the number of licensees.

The Board thanked Ms. Chambers for her time.

## Agenda Item 8 – Investigative Report

Investigator Kennedy was present at the meeting to present his report.

Mr. Kennedy noted that he is still in the process of completing reviews of some 2013 'yes answer' renewals. Mr. Kennedy explained that when some of the larger Out-of-State firms send in their renewals/applications, they attach a listing of all partners. This list can be hundreds of names long and include limited detail. The investigative process requires that each name be searched if it is provided as part of the application. Mr. Kennedy did note that these searches have resulted in finding issues that were not disclosed on the application.

Ms. Johnson asked if there was a way to amend the application to allow a narrowing of the list to avoid this time cost to the Board. It was discussed if editing the application to require on those practicing in or working on AK projects to be listed on the application. It was also noted that it would be helpful to require some additional identifying information, such as the last four digits of social security numbers.

Mr. Rulien asked why there was a difference in the amount of time that licensees are placed on probation. Mr. Kennedy explained that the negotiated agreement terms can vary depending on conversation with the reviewing Board member and/or a review of past similar cases. The Board discussed Mr. Rulien

becoming the investigative liaison. Mr. Kennedy indicated that he would be in contact with Mr. Rulien.

Mr. Kennedy noted that criminal charges do not cost the Board anything and in cases of unlicensed practice it is best to proceed with criminal charges when possible. If the Board was to look at creating a disciplinary matrix there would be limits on the fines (\$5k). The Board would want to include progressive discipline (1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> offense). Ms. Schmitz asked how fines are calculated. Mr. Kennedy stated that fines are calculated based on past cases and the type of offense. Ms. Brewer-Tarver noted many times the rationale for the terms of an agreement are discussed in executive session. Mr. Kennedy noted that it might be helpful to establish a matrix for simple things like a standard fine for application falsification.

The Board recessed for lunch at 12:38 p.m.  
The Board resumed the meeting at 2:03 p.m.

### **Agenda Item 7 – Board Business**

#### **Firm vs. Sole Proprietor**

The Board used the example 'Consulting Professionals of Alaska,' this dba is used by an individually licensed CPA, who does not have a corporate entity.

Mr. Horton stated that an organization means a legal entity and a sole proprietor is a sole proprietor; they are not the same thing. It was noted that the current resident firm application does not have an option for sole proprietor to be selected. Ms. Brewer-Tarver cited AS 08.04.598 and asked if the Board felt that 'other legal entity' applies to sole proprietors. Mr. Horton e-mailed a court case out to all Board members that found that a sole proprietor is not a legal entity. Mr. Johnson cited AS 08.04.610; when using a business name, it appears a firm permit is required.

The Board discussed adding a sole proprietor box on the application and Ms. Brewer-Tarver asked if adding the box without explanation will just cause more confusion. Ms. Brewer-Tarver will work with Ms. Hondolero to formulate questions to request legal advice on this topic.

### **Agenda Item 9 – Statute/Regulation Projects**

Ms. Johnson noted that it would be good to ask the AICPA representative attending AKCPAs annual meeting about the status of updates to the UAA regarding retired/inactive licenses. The Board requested that Ms. Hondolero search for a listing of the different statuses in all jurisdictions. The Board inquired about the possibility of writing a new regulation that adopts the code by reference instead of listing it out repeatedly in multiple sections. The Board

asked Ms. Hondolero to start on a draft. Mr. Chapman noted that there will be another version of the AICPA code in 2015.

Ms. Brewer-Tarver was tasked with writing a letter to AKCPA with a list of statute/regulation changes that the Board is considering. Ms. Martin from AKCPA indicated that maybe a task force could be formed to review and work on the list.

The Board discussed HB302 and it was noted that this had originally been a two part project. During the process negative feedback was received and the section dealing with the practice of public accounting was dropped. This will be on the list of items for review with the AKCPA.

### Agenda Item 11 – NASBA Updates

#### CPAES

State will be working on new contract; current contract expires June 30, 2014.

#### ALD

Ms. Hondolero reported that she was working with the manager of the ALD program to report license action manually until the new database is up and running.

#### Committees

Mr. Johnson – Legislative Support Committee – noted that he attended a meeting at the end of March.

Mr. Rulien – Uniform Accountancy Act (UAA) committee – attending a face-to-face meeting in February. It was noted that most of the meetings are telephonic. The topic of retired/inactive was discussed; the committee feels these statuses are similar and is tabling the topic for now. The committee also discussed whistleblowing and firm mobility.

#### Conferences

Western Regional – Ms. Hondolero and Ms. Brewer-Tarver were approved to attend the meeting.

Eastern Regional – Ms. Schmitz indicated that this meeting might work for her schedule. She will work with Ms. Hondolero to coordinate a 3<sup>rd</sup> party reimbursed trip.

Annual Meeting (November 2014) – Mr. Chapman indicated that he is interested in attending.



### **Agenda Item 11 – CPA Exam**

The Board wanted to let Amy Cooper (UAF) know that there have been complaints about exam administration at the Fairbanks location. The Board also wanted to be sure that notice of the issues was passed on to Prometric/NASBA.

### **Agenda Item 12 – Correspondence**

The Board reviewed the correspondence items contained in the Board packet.

Item 3 – Letter from Laurie Tish requesting Board support for her nomination to Director at Large on the NASBA Board. The Board discussed and it was noted that multiple Board members and Board staff had prior contact with Ms. Tish at various meetings. Ms. Hondolero will draft a letter of support for Ms. Brewer-Tarver's signature.

**Upon a motion duly made by Mr. Johnson, seconded by Ms. Schmitz, and approved unanimously, it was:**

**RESOLVED to recess the meeting for the day.**

The meeting was recessed at 4:51 p.m., until Friday, May 2, 2014.

### **Friday, May 2, 2014**

#### **Call to Order/Roll Call**

The meeting was called to order by Karen Brewer-Tarver, Chair, at 8:33 a.m. Those present, constituting a quorum of the Board were:

Craig Chapman, CPA – Kenai  
Jeffrey Johnson, CPA – Fairbanks  
Andre Horton – Anchorage  
Leslie Schmitz, CPA – Anchorage  
Karen Brewer-Tarver, CPA – Juneau  
Wayne Don – Eagle River

Present from the Department of Commerce, Community and Economic Development, Division of Corporations, Business and Professional Licensing, was:

Cori Hondolero, Executive Administrator

Visitors present included:

Bernadette Kopy, representing the Alaska Society of Independent Accountants (ASIA)

**Agenda Item 13 – Review Agenda**

Reviewed; no updates required.

Ms. Brewer-Tarver thanked Mr. Johnson for the time he had served as Board Chair.

**Agenda Item 14 – Public Comment**

There was no one present in the room that made a request to address the Board.

**Agenda Item 15 – CPE Audits**

Mr. Chapman asked the Board do a quick review of the renewal requirements and penalties for non-compliance. Ms. Brewer-Tarver and Mr. Johnson gave a summary of the fine matrix for licensees who are found to be out of compliance with the regulations. Mr. Don noted that the onus is on the licensee to assure that they are in compliance with all requirements.

The Board noted during its review of the regulations that 12 AAC 04.310 credit is only given for full hours (50 minutes); fractions of hours do not count.

The Board would like to know how many of the licenses that were first issued between October 2011 and the end of 2013 renewed.

**Upon a motion duly made by Mr. Don, seconded by Mr. Johnson, and approved unanimously, it was:**

**RESOLVED to approve the following audits:**

- James Dieringer Jr.
- Kirk Barker
- Ronald Greisen
- John Bost
- Philip Granberry
- Nigel Guest
- Donna Romero
- Dalonna Cooper
- S. Dirk Richardson
- Sandra Bowers
- Dan Laughlin
- Mark Schneiter

- **Dean McVey**
- **Bruce Ogle**
- **Danita Carsey**
- **Paul Robinson**
- **F. Jeffrey Bowles**
- **Michelle Grose**
- **Joan Olmstead**
- **Donovan Rulien**
- **Jane Walker**
- **Bob Ulrich**
- **Kaysuya Fujioka**
- **Dianne Woodruff**
- **Hollie Kovach**
- **Nathalie Martin**
- **Carrie Strickland**
- **Yasuhiro Morita**
- **Andrew Meiners**
- **Joerg Winterhoff**
- **Melanie Veeh**
- **Randy Hamilton**
- **Erich Lamirand**
- **Jeffrey Leonard**
- **Mary Anderson**
- **Eric Campbell**
- **Teresa Kesey**
- **Michelle Yankovich**
- **Melissa Gaub**
- **Karen Ague**
- **Linda Day**
- **Rebecca Martin**
- **Sarah Espelin**
- **Lisa Lind**
- **Kathleen Thompson**
- **Nichole Wood**
- **Julie Chelmo**
- **Kara Moore**
- **Lance Bodeen**
- **Mary Jane Pediangco**
- **Matthew Taylor**
- **Robert Creamer**
- **Jennifer Brown**
- **Jed Ballard**
- **Marina Kolesnikova**
- **Stasia Straley**
- **Eugeny Slutskiy**

- Diana Sandetskaya
- Tatiana Barilo
- Joshua McIntyre
- Samuel Kolipano
- Teresa Peterson
- Midge Hermanns
- Joseph Troussant
- Diane Hutchison
- Anton Anureev
- Gregory Jackson
- Elena Nemets
- Ekaterina Popova
- Alexander Blue
- Kristine Kennedy
- Dallas Mabry

Upon a motion duly made by Mr. Johnson, seconded by Mr. Chapman, and approved unanimously, it was:

**RESOLVED** to deny the audit of license #1246 Howard Sparks for non-compliance with 12 AAC 04.300(c); the AK ethics course was taken outside of the required time period. Consent agreement required; no falsification.

Upon a motion duly made by Mr. Johnson, seconded by Ms. Schmitz, and approved unanimously, it was:

**RESOLVED** to deny the audit of license #2000 Carl Gatter Sr. for being short 9 hours. Standard agreement required.

Upon a motion duly made by Mr. Johnson, seconded by Mr. Don, and approved unanimously, it was:

**RESOLVED** to deny the audit of license #2048 David McAlpin for being short 4 hours. Standard agreement required.

Upon a motion duly made by Mr. Johnson, seconded by Mr. Chapman, and approved unanimously, it was:

**RESOLVED** to table the audit of license #2532 Vincent Veit. The Board noted the 18 hours taken in 2011 do not count; all hours were to have been taken in 2012/2013. Request any additional hours that have not yet been sent in for review.

Upon a motion duly made by Mr. Johnson, seconded by Mr. Chapman, and approved unanimously, it was:

**RESOLVED** to deny the audit of license #535 Thomas Bartlett for being short 8 hours. Standard agreement required.

Upon a motion duly made by Mr. Chapman, seconded by Ms. Schmitz, and approved unanimously, it was:

**RESOLVED** to deny the audit of license #1841 Kent Perneroy for being short 1 hour. Standard agreement required.

Upon a motion duly made by Mr. Chapman, seconded by Mr. Johnson, and approved unanimously, it was:

**RESOLVED** to deny the audit of license #1462 Michael Colvin for being short 17.5 hours. Standard agreement required.

Upon a motion duly made by Ms. Schmitz, seconded by Mr. Wayne, and approved unanimously, it was:

**RESOLVED** to approve the audit of license #1373 Kurt Martens pending additional clarification of course outlines/timelines.

Upon a motion duly made by Mr. Chapman, seconded by Mr. Don, and approved unanimously, it was:

**RESOLVED** to require that a consent agreement be drafted for license #2227 Teri Kostka for non-compliance with 12 AAC 04.300(c); the AK ethics course (4 hours) was taken outside of the required time period. Consent agreement required; no falsification.

Upon a motion duly made by Mr. Johnson, seconded by Ms. Schmitz, and approved unanimously, it was:

**RESOLVED** to approve the AK ethics course submitted by James Newhouse and Joseph Newhouse pending verification from the course instructor that the course content included Alaska statute/regulation review. The Board requests a PDF copy of book or powerpoint used for the course.

Upon a motion duly made by Mr. Chapman, seconded by Ms. Schmitz, and approved unanimously, it was:

**RESOLVED** to require that a consent agreement be drafted for license #455 Theodore Sherwin for non-compliance with 12 AAC 04.300(c); the AK ethics course (4 hours) was taken outside of the required time period. Consent agreement required; no falsification. File is also to be forwarded to the Board investigator for review of unlicensed practice.

Upon a motion duly made by Mr. Johnson, seconded by Mr. Don, and approved unanimously, it was:

**RESOLVED** to forward the file of license #1311 Roger Kimura to the Board investigator for review of unlicensed practice while the license was lapsed.

#### Agenda Item 17 – Application Review

The Board completed application review and took the following action:

Upon a motion duly made by Ms. Schmitz seconded by Mr. Chapman, and approved unanimously, it was:

**RESOLVED** to approve the reinstatement applications of Carrie Buckley and Kevin Buelke.

Upon a motion duly made by Mr. Don seconded by Mr. Chapman, and approved unanimously, it was:

**RESOLVED** to approve Justin Carr, Brian Ellis, Tonya Gamble, Ryan Johns, Andrew Krysinski, Hojin Park, Evangeline Salvador, Leland Schlatter, Petr Vakatov and Nicholas Whitmore for licensure by exam.

Upon a motion duly made by Mr. Johnson seconded by Mr. Chapman, and approved unanimously, it was:

**RESOLVED** to approve the Out-of-State Permit application of Gallina LLP.

Upon a motion duly made by Mr. Johnson, seconded by Mr. Chapman, and approved unanimously, it was:

**RESOLVED** to enter into executive session in accordance with AS 44.62.310(c)(2) and (3), and Alaska Constitutional

**Rights to Privacy Provisions for the purpose of discussing license actions.**

The Board entered executive session at 12:47 p.m.  
The Board went back on the record at 12:51 p.m.

**Upon a motion duly made by Mr. Johnson seconded by Mr. Chapman and approved unanimously, it was:**

**RESOLVED to enter a default order for CPA #2321 (case #2012-001549) in accordance with AS 44.62.530 and the decision and order presented by the Division. This action will revoke the license.**

**Upon a motion duly made by Mr. Johnson seconded by Mr. Chapman, and approved unanimously, it was:**

**RESOLVED to adopt the consent agreement for case #2014-000106.**

**Agenda Item 17 – Administrative Business**

**Confirm Upcoming Meeting Dates/Locations**

- August 7-8, 2014 in Fairbanks
- November 13-14, 2014 in Anchorage

**Items For Next Meeting:**

- Request discussion with Division leadership regarding anticipated travel approval for requested FY15 travel.

**Sign Wall Certificates**

- Jake R. Sallander #2700
- Yi Tak Kwok #2701
- Megan C. Metcalf #2702
- Michelle D. Dellacroce #2703
- William B. Jackson #2704
- Alexander Telepov #2705
- Dylan R. Prosser #2706
- Erin A. Austin #2707
- Donald D. Vieira #2708
- Jason N. Levin #2709
- Ryan L. Beason #2710
- Zaur I. Abishev #2711
- Kimberly G. Lehman #2713
- Jeffrey A. Jackson #2714

Task Lists

Cori Hondolero:

- Request that investigator Kennedy speak with the Board at the August Board meeting regarding what happens to licensees who renew late and are found to have been practicing without a license.
- Draft response to AKCPA letter; work with Ms. Brewer-Tarver on this.
- Add additional data to the past renewal statistics.
- Work with Ms. Brewer-Tarver on request for legal advice on sole proprietors being required to obtain firm permits.
- Look for list of other jurisdictions CPA designations.
- Start draft regulation for update code of professional conduct reference.
- Send list of Board statute/regulation projects to AKCPA.
- Draft letter of support for Laurie Tish for Ms. Brewer-Tarver's signature.
- Work with Ms. Brewer-Tarver to see if it is possible to edit the out-of-state permit application to not require that every partner be listed. Looking to reduce the burden on the investigator.
- Work on a breakdown of past renewals that will show license statuses and addresses AK vs. outside AK.
- License action list is still not updated on the Boards website; follow up again to see what can be done.

ALL Board members:

- Review regulations; come up with a bulleted list (at least 5 items) of important issues (leftover from February 2014 meeting).

Karen Brewer-Tarver:

- Draft letter to AKCPA regarding current Board projects.
- Work with Ms. Hondolero on editing out-of-state permit applications to collect info. only on those working in AK or on AK projects. Is there a statute/regulation that requires collection of all partner information regardless of if they will be working in AK?

Leslie Schmitz:

- Review regulations re: renewal/reinstatement

Upon a motion duly made by Mr. Johnson seconded by Mr. Don,  
and approved unanimously, it was:

**RESOLVED to adjourn the meeting.**



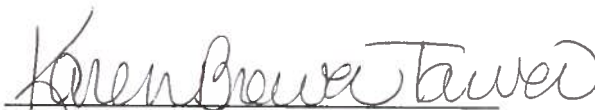
There being no further business, the meeting adjourned at 1:21 p.m.

Respectfully Submitted:



\_\_\_\_\_  
Cori Hondolero  
Executive Administrator

Approved:



\_\_\_\_\_  
Karen Brewer-Tarver, Chair  
Alaska Board of Public Accountancy

Date: 8/8/14