

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

BOARD OF PUBLIC ACCOUNTANCY

**MINUTES OF MEETING
February 11-12, 2016**

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 February 11-12, 2016 in Anchorage Alaska.

Thursday, February 11, 2016

Call to Order/Roll Call

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

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

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

Cori Hondolero, Executive Administrator
Sara Chambers, Operations Manager (agenda item #6)
Greg Francois, Investigator III (agenda item #7)
Alvin Kennedy, Senior Investigator (agenda item #7)

Visitors present included:

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

Agenda Item 1 – Review Agenda

Ms. Hondolero noted that the luncheon with the AK Society was not listed on the agenda and would take place at their new office (2/11/16).

Mr. Chapman noted that he would like to add discussion about California's ongoing mobility project; this was added under agenda item six.

Agenda Item 2 – Ethics Report

It was determined that there was nothing to report.

Mr. Rulien noted he had recently attended a NASBA committee meeting and would wait for Division guidance (item 6) before submitting anything.

Agenda Item 7 – Investigative Report

Investigator Kennedy and Investigator Francois were present to present the report. For the period of November 7th through January 21st: It was noted that many of the opened/closed issues were due to renewal and 'yes' answers due to CPE consent agreements and then some additional cases for those who renewed after January 1st and indicated that they had practiced and/or held themselves out as a CPA while lapsed.

- 33 files opened
- 33 files closed
- 3 open complaints
- 0 licensees on probation

Ms. Hondolero will teach investigator Francois how to use ZendTo to send documents to Board members.

Mr. Johnson discussed establishing a matrix for miscellaneous investigative issues including practicing while the license was lapsed, such as:

Licensee has current license in another jurisdiction: \$250.00	Licensee does NOT have a current license in another jurisdiction: \$500.00
Licensee renews late, but was not practicing while lapsed \$500.00	Licensee renews late and WAS practicing while lapsed \$1000.00

Investigator Kennedy suggested that the Board talk to an Assistant A.G. about establishing a fine matrix.

Investigator Francois asked the Board if it would be helpful to the Board members to see a blank consent agreement. Ms. Brewer-Tarver indicated that it would also be helpful to see samples of options and explanations for when/why the different options would be used.

There was discussion about the difference between a renewal and a reinstatement. Ms. Hondolero explained that a licensee can renew a license for up to year after it lapses (late renewal penalty fee will apply after 60 days). Reinstatement is required for any license that is lapsed for more than one year (licensee must also send proof of CPE for Board review).

Ms. Brewer-Tarver brought up the possibility of sending a questionnaire out to any licensee who renews late that is requesting an active license. Only those licensees who answer honestly ("yes," they have practiced/held themselves out as a CPA while lapsed) are being forwarded to investigations.

Ms. Schmitz stated that she was not opposed to standard fines, but also does not want a licensee who has done something really egregious to have the same fine. Ms. Brewer-Tarver questioned if any licensee who is found to have performed the attest function, should automatically be sent to AICPA?

Agenda Item 6 – Board Business

Division Update

The Board called Sara Chambers, Operations Manager.

Revenues/Expenditures

FY16 1st quarter information was in the packet; 2nd quarter hasn't been sent out yet. Ms. Chambers noted:

- Gross receipts for 10/2015-2/2016 were \$584,675.00

Mr. Chapman asked if fines received were included in this figure. Ms. Chambers stated that they were not included. She has been told by the Department that these funds would not be credited back to Boards; they would still go to the general fund. Mr. Chapman stated that indirect credit should be given; the Board pays to protect the public, but doesn't have the ability to recoup any costs. Mr. Rulien added that the Board is also unable to spend the funds how it determines they should be spent. Mr. Chapman requested that Ms. Hondolero provide him an estimate of fines collected over the past few years.

Mr. Johnson asked about the fee setting excel sheet that the Division had used and how it compares to the estimate prepared by the Board. The Board asked that it be updated with actuals. Ms. Chambers indicated that she would update the sheet and send it to Ms. Hondolero for distribution to the Board.

Ms. Brewer-Tarver asked if there is an IRIS report that could break out a Board budget or if there is only a Division total. Ms. Chambers stated that IRIS is an accounting tool, not a budget tool and that IRIS is linked to ALDER. Ms. Brewer-Tarver asked if the Board could be given a budget projection. Ms.

Chambers stated that there isn't a Board budget; there is a forecast for the Division using year-to-date information.

Travel

Ms. Chambers let the Board know there is a conditional approval process in place for in-state Board meetings. Out of state conference attendance might be approved if it would be paid for by a combination of 3rd party reimbursement and Board funds. It would be unlikely that any out of state trip would be approved if it did not include 3rd party reimbursement.

Ms. Brewer-Tarver asked if a firm can sponsor as 3rd party. Ms. Chambers stated that she would look into this. Mr. Chapman indicated that he was having a hard time understanding the travel restrictions being placed on Boards. Ms. Chambers stated that the Board was welcome to write letters regarding any concerns to John Hozey (Boards & Commissions) and/or Commissioner Hladick.

The Board wanted to discuss NASBA committee participation and the correct way to report the travel. The Board noted that they can continue to participate with NASBA even after they are no longer on the AK Board. Ms. Chambers indicated that if participation on the committees is not Board related, it is considered personal travel and does not need to be pre-approved by the Division and expenses do not need to pass through the Board funds. Members will need to complete an ethics disclosure for the travel reimbursement received from NASBA.

Agenda Item 3 – Review Meeting Minutes

The Board reviewed the minutes of the most recent meeting and teleconference.

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

RESOLVED to approve the minutes of the November 12-13, 2015 meeting as written.

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

RESOLVED to approve the minutes of the December 11, 2015 teleconference as written.

Agenda Item 4 – Public Comment

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

Agenda Item 5 - Alaska Society of Certified Public Accountants (ASCPA)

Rebecca Martin was present and let the Board know about the following AK Society activities:

- Society office has moved – new location is 2600 Cordova Street, Suite 211
- Society did send letter of support for Ms. Brewer-Tarver's reappointment to the Board
- Society membership will be up for renewal in May
- June 1-3, 2016 Annual Meeting in Anchorage at the Sheraton; CPE will be available
- 12 new people will be attending the leadership academy this year
- CGMA/AICPA joint venture will be done by January 2017

Agenda Item 6 – Board Business

ED Report

Ms. Hondolero had provided a report in the packet that included the following:

- 2013 CPE case update
 - All cases resolved
- 2015 Renewal
 - Online renewal closed 12/31/15 at midnight; late renewal fees will start 3/1/16.
 - As of 2/1/16 the following are the lapsed figures (12/31/15)
 - Individuals 193
 - Firms 12
 - Out-of- State permits 25
 - Random CPE audit letter were mailed 1/20/16
 - Lapsed license letter were mailed 2/1/16
- Travel
 - Updated State guidelines restricting travel are in place
 - Out of State travel will be hard without scholarship assistance from NASBA.
- AICPA – Ethics Committee. Information about this committee was included in the Board packet.

California Mobility Project

Mr. Chapman gave an overview of the project. California is working with NASBA to adopt guiding principles of enforcement. They are working to

determine which jurisdictions have substantially equivalent enforcement processes. Only those who are substantially equivalent will be able to practice with “no notice/no fee.” Mr. Chapman asked if AK should be doing something similar. It was decided that if someone from the Alaska Board attends the Western Regional meeting, they could try to discuss this with someone from NASBA.

Agenda Item 8 – NASBA Updates

Conferences

ED & Legal Counsel conference in March 2016. Original travel request denied; resent with NASBA scholarship covering approximately 85% of the total cost – final approval/denial has not yet been received.

Western Regional Meeting

Mr. Chapman, Mr. Rulien and Ms. Brewer-Tarver will try to attend.

Annual Meeting

Ms. Schmitz and Mr. Johnson will try to attend.

Committees

Mr. Johnson – Legislative Support Committee – will attend an in person meeting in May.

Mr. Rulien –Uniform Accountancy Act (UAA) committee – there is sub education committee that is evaluating life experience, electronic credit, foreign education and semester hours required for degrees.

Ms. Schmitz – CBT Administration Committee – currently the committee is working on reviewing the new exam and roll out timelines.

The Board attended a luncheon with the Alaska Society of CPAs at their office.

Agenda Item 9 – CPA Exam Surveys

The Board reviewed the surveys that had been received; the few that were received were positive responses with no complaints or problems reported.

Agenda Item 10 – Regulation/Statute Projects

Ms. Brewer-Tarver noted that she was working with the AK Society, legislative liaison Kristine Kennedy on the update to AS 08.04.080.

There was Board discussion about the best way to distribute information to new applicants; is it providing an information sheet or an online quiz? Mr. Johnson stated that he would start working on a list of items licensees should know. Ms. Schmitz will send Mr. Johnson her ideas. Once the list is complete, Ms. Hondolero will send the list out to the whole Board for review.

Ms. Hondolero was asked to review the Oregon, Washington and Colorado CPA Board websites to see if they have posted Board policy statements regarding CPAs working for marijuana businesses. The Board wants to ask for legal guidance regarding issuing a Board statement/policy on this topic.

The Board indicated that all members should review the AICPA code of conduct before the May meeting and be ready to discuss. Ms. Brewer-Tarver mentioned seeking feedback from the AK Society regarding adoption of the code of conduct by reference. Ms. Schmitz also mentioned that it would be good to get the Society's historical perspective on the topic.

It was noted that 12 AAC 04.038 is different because it is addressed in the professional accounting standards, not in the code of conduct.

The Board reviewed the sections that had been withdrawn from the last regulation project. These were the sections that had a specific date reference.

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

RESOLVED to send the following regulation change out for public comment:

12 AAC 04.010 – amended to read “An accountant shall adhere to the standards regarding independence and to the standards regarding integrity and objectivity of the American Institute of Certified Public Accountants, AICPA Professional Standards, Volume 2, Code of Professional Conduct, adopted January 12, 1988, as revised as of June 1, 2015, adopted by reference.”

The Editor's note will also need to be amended to read:

“A copy of the AICPA Code of Professional Conduct, adopted by reference in 12 AAC 04.010, may be obtained from the American Institute of Certified Public Accountants at AICPA, 220 Leigh Farm Road, Durham, North Carolina 27707-8110 or at AICPA's website at <http://www.aicpa.org>.”

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

RESOLVED to send the following regulation change out for public comment:

12 AAC 04.030 – amended to read “An accountant shall adhere to the standards regarding contingent fees of the American Institute of Certified Public Accountants, AICPA Professional Standards, Volume 2, Code of Professional Conduct, adopted May 20, 1991, as revised as of June 1, 2015, adopted by reference.”

The Editor’s note will also need to be amended to read:

“A copy of the AICPA Code of Professional Conduct, adopted by reference in 12 AAC 04.030, may be obtained from the American Institute of Certified Public Accountants at AICPA, 220 Leigh Farm Road, Durham, North Carolina 27707-8110 or at AICPA’s website at <http://www.aicpa.org>.”

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

RESOLVED to send the following regulation changes out for public comment:

12 AAC 04.038(a)(1) – amended to read “an audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS) of the American Institute of Certified Public Accountants, AICPA Professional Standards, Volume 1, AU-C Sections 200-935, as revised as of June 1, 2015, adopted by reference;”

12 AAC 04.038(a)(2) – amended to read “a review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS) of the American Institute of Certified Public Accountants, AICPA Professional Standards, Volume 2, AR Sections 20-600, as revised as of, June 1, 2015, adopted by reference;”

12 AAC 04.038(a)(3) – amended to read “an examination of prospective financial information to be performed in accordance with the Statements on Standards for

Attestation Engagements (SSAE) of the American Institute of Certified Public Accountants, *AICPA Professional Standards, Volume 1*, AT Sections 20-801, as revised as of, June 1, 2015, adopted by reference; and”

12 AAC 04.038(c) – amended to read “A licensee performing an attest engagement shall maintain a quality control system that complies with the Quality Control Standards (QCS) of the American Institute of Certified Public Accountants, *AICPA Professional Standards, Volume 2*, QC Section 10, as revised as of, June 1, 2015, adopted by reference.”

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

RESOLVED to send the following regulation changes out for public comment:

12 AAC 04.100 – amended to read “An accountant shall adhere to the standards regarding commissions contained in the American Institute of Certified Public Accountants, *AICPA Professional Standards, Volume 2, Code of Professional Conduct*, adopted May 23, 1990, as revised as of June 1, 2015, adopted by reference.”

The Editor’s note will also need to be amended to read:

“A copy of the AICPA Code of Professional Conduct, adopted by reference in 12 AAC 04.100, may be obtained from the American Institute of Certified Public Accountants at AICPA, 220 Leigh Farm Road, Durham, North Carolina 27707-8110 or at AICPA’s website at <http://www.aicpa.org>.”

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

RESOLVED to send the following regulation change out for public comment:

12 AAC 04.610(a)(1) – amended to read “American Institute of Certified Public Accountants (AICPA) *Standards for Performing and Reporting on Peer Reviews*, 2015 edition, adopted by reference, excluding any reference to compilations; or”

12 AAC 04.610(a)(2) – amended to read “National State Auditors Association (NSAA) Peer Review Manual, 2013 edition, adopted by reference.”

The Editor’s note will also need to be amended to read:

“A copy of the Standards for Performing and Reporting on Peer Reviews, adopted by reference in 12 AAC 04.610, may be obtained from the American Institute of Certified Public Accountants (AICPA), 220 Leigh Farm Road, Durham, North Carolina 27707-8110. A copy of the Peer Review Manual, adopted by reference in 12 AAC 04.610 may be obtained from the National State Auditors Association, 449 Lewis Hargett Circle, Suite 290, Lexington, KY 40503-3590.”

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

RESOLVED to send the following regulation change out for public comment:

12 AAC 04.620(c) – amended to read “The guidelines in Chapter 8, of the American Institute of Certified Public Accountants (AICPA), *AICPA Peer Review Administrative Manual*, 2015, is adopted by reference. If a firm is merged, otherwise combined, dissolved, or separated, the organization administering the quality review shall apply those guidelines to determine which firm is considered the succeeding firm. That determination is subject to review by the board under those guidelines. The succeeding firm shall retain its quality review status and its quality review due date.”

The Editor’s note will also need to be amended to read:

“A copy of Chapter 8 of the American Institute of Certified Public Accountants (AICPA) Peer Review Administrative Manual, 2015, adopted by reference in 12 AAC 04.620, may be obtained from the American Institute of Certified Public Accountants (AICPA), 220 Leigh Farm Road, Durham, North Carolina 27707-8110.

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

RESOLVED to table the motions previously made related to regulation updates for the following sections: 12 AAC 04.010, 12 AAC 04.030, 12 AAC 04.038, 12 AAC 04.100, 12 AAC 04.610 and 12 AAC 04.620.

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

RESOLVED to send the following regulation changes out for public comment:

Repeal all of Article 1 – Rules of Professional Conduct, except for section 12 AAC 04.038. Repealed sections include 12 AAC 04.010, 12 AAC 04.015, 12 AAC 04.020, 12 AAC 04.030, 12 AAC 04.040, 12 AAC 04.050, 12 AAC 04.060, 12 AAC 04.070, 12 AAC 04.080, 12 AAC 04.100 and 12 AAC 04.110.

Replace the repealed sections, with a new section that adopts the AICPA code of conduct by reference (2015 edition).

Ms. Brewer-Tarver mentioned the Board going back and reviewing the documents provided by NASBA & AICPA, showing where the AK rules differ from UAA to compare where AK is with the proposed regulation updates and where AK would still be different.

The Board would like to send a cover letter with this project. It seemed to help the process last time. The Board would like to see a draft at the May meeting. They will review and send out for public comment after reviewing the draft.

Agenda Item 11 – Correspondence

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

NASBA had sent some exam performance data that indicated 80 candidates in the 4th quarter of 2015 had AK addresses. The Board asked Ms. Hondolero to request the exam pass rate statistics for AK residents (those reporting AK Addresses). The Board would also like to inquire if there is data specific to UAA/UAF/UAS students.

There was additional discussion about making the change to AS 08.04.080 and the current requirement to send copies of the full regulation change proposal to every licensee.

The Board would like to review what other Boards/Commissions, such as nursing and real estate have in their statutes/regulations regarding reinstatement being required the day after the license lapses (for CPAs this would be January 1st). There would need to be statutory authority to make immediate reinstatement a requirement. There was also discussion about posting a list in the newspaper of all lapsed licenses.

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

RESOLVED to recess the meeting.

The meeting was recessed at 4:44 p.m., until Friday, February 12, 2016.

Friday, February 12, 2016

Call to Order/Roll Call

The meeting was called to order by Don Rulien, Chair, at 8:31 a.m. Those present, constituting a quorum of the Board were:

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

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

Cori Hondolero, Executive Administrator

Visitors present included:

Rebecca Martin, CPA, representing the Alaska Society of CPAs (ASCPA)
Bernadette Koppy, representing the Alaska Society of Independent Accountants (ASIA)
Evelyna Kuhr, representing herself
Margarita Pelkhe, representing herself

Agenda Item 13 – Review Agenda

There were no changes noted.

Agenda Item 14 – Public Comment

Rebecca Martin was present and addressed the Board.

She indicated that the Society was concerned about the number of lapsed licenses and wanted to confirm that the late renewal penalty fee did not kick in before 60 days. She noted that likely licensees saw that 60 days as a sort of grace period.

Ms. Schmitz stated that she was concerned about unlicensed practice and the lack of public protection it created. Ms. Martin suggested to the Board that they figure out the items the Board cares about, such as: repeat offenders, those already under an agreement of some kind, those who have issued financial statements, etc. Maybe send out a questionnaire to anyone who files their renewal January 1st and require that it be completed. Ms. Brewer-Tarver noted that the code of conduct is stricter than the existing individual items listed under the current Article 1 of the regulations.

Agenda Item 15 – CPE Audits

The Board reviewed mandatory audits, random audits and additional requests and took the following action:

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

RESOLVED to deny the request for reconsideration of the consent agreement for case 2014-001717; fine and conditions stand as adopted.

Upon a motion duly made by Ms. Brewer-Tarver, seconded by Mr. Johnson, 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 a CPE file.

The Board entered executive session at 10:18 a.m.

The Board went back on the record at 10:35 a.m.

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

RESOLVED to deny the CPE audit of CPA #2223. The audit revealed a shortage of all required ethics hours. License cannot be renewed until issues resolved.

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

RESOLVED to deny the audit of CPA #1977; there is a 30 hour cap on teaching (37.5 hours were claimed). Due to the cap on teaching hours, licensee is short of the 80 hour requirement.

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

RESOLVED to approve the mandatory audit of CPA #2417 pending receipt of certificates for the 2014/2015 hours; printout of hours taken is not sufficient. The certificates must clearly list completion date(s).

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

RESOLVED to approve the following mandatory audits:

- #455 Theodore Sherwin Jr.
- #603 Mark Wohlgemuth
- #695 Sherry Young
- #736 N. Diane Fejes
- #845 Ronald Olson
- #869 Joseph Newhouse
- #876 Christopher Robb
- #923 John Jay Rush
- #932 Remond Henderson
- #933 Deborah Kalakis
- #1007 Jerry Baker
- #1048 Ronald Alban
- #1191 Kevin Kerr
- #1233 James Stouffer
- #1246 Howard Sparks
- #1280 Priscilla Horner
- #1327 Nancy Adams
- #1434 Mohammed Desin
- #1462 Michael Colvin
- #1510 Sharon White

- #1530 Delores Mirando-Gould
- #1539 Jerald Johnson
- #1559 Traci Weiland
- #1633 Joyce Herr
- #1675 Susanne Skaggs
- #1763 Barry Moring
- #1807 Paul Moyes
- #1841 Kent Pomeroy
- #1935 Darlene Dotzler
- #2000 Carl Gatter Sr.
- #2003 James Newhouse
- #2059 John Lawlor
- #2077 Lynne Gummo
- #2208 Julie Desimone
- #2227 Teri Kostka
- #2237 Holger Wildgrube
- #2259 Julia Clymer
- #2284 Ran Xu
- #2360 Janiese Lynn Stevens
- #2406 Zouhair Tahri
- #2564 Conrad Kreutzer
- #2578 Amy Hillenbrand

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

RESOLVED to approve the random audit of Jeff Wood #2006, pending receipt of a course outlines for Getting Cash out of Your Business (24 hours) and Complete Business Math for Accountants (24 hours); courses are not part of CPE registry. The Board would also like more information about the start/end times for the courses.

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

RESOLVED to approve the following random audits:

- #522 Donald Peterson
- #546 Terry Jackson
- #756 Wesley Tegeler
- #897 Lynn Mitchell
- #1030 Ronald Lee
- #1092 Raymond Jenkins
- #1320 Marilyn Dowding

- #1388 Donovan Rulien
- #1423 Richard Steele
- #1454 Mary Pruszenski
- #1496 Wayne Eski
- #1596 Hollie Kovach
- #1606 Patrick McCaleb
- #1644 Dori Ditmore
- #1690 Todd Tew
- #1728 Michael Weber
- #1767 Sharon Beeson
- #1769 Mark Johnson
- #1866 Brian Donohue
- #1888 Karen Ague
- #1914 Sherry Hassell
- #2019 Julie Boerger
- #2051 Lance Bodeen
- #2108 Nina Razina
- #2121 Nichole Walker
- #2162 Mollie Morrison
- #2217 Laurie Gieck
- #2229 Laura Walsh
- #2355 Katie Dodson
- #2408 Sarah Skimin
- #2450 Brenda Schultz
- #2632 Anna Tchernykh
- #2675 Stanislav Mishin

The Board reviewed and discussed the leadership course that had been submitted for review. It was decided that this would fall under 12 AAC 04.300(a)(1) and therefore would be capped at 16 hours of CPE credit.

Agenda Item 16 – Application Review

The Board had received a request for review of a course to see if it would meet the business law requirement for licensure. The course was titled commercial law and a description was provided. The Board indicated that likely this course would be acceptable, but it was not clear who the course was going to be taken from (must be from a regionally accredited college/university). The person inquiring would need to officially submit their application for Board review.

The Board completed application review and took the following action:

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

RESOLVED to deny Vaibhavi Katta's request for extension of her FAR & BEC scores due to the fact they do not expire for three to six months; there is still time to sit. Ms. Katta can send an updated request for Board consideration if she is unable to sit closer to score expiration.

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

RESOLVED to approve the reinstatement applications of Clayton Bourne and Wesley Smith.

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

RESOLVED to approve Bryce Dahm, Brandon Henn, Lacey Ganske, Derek Kupris and Patrick Lang to sit for the CPA exam.

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

RESOLVED to approve Anida Akhmurzina, Venkanna Alkunta, Olga Antipova, Louisa Else, Thomas Gancarski, Carrie Garrity, Julie Glover, Arianna Haines, Daniel Jensen, Farrukh Masud, Margarita Pelkhe, Gary Rosen, Manuchekhr Sadiev and Shunsuke Tamura for licensure by exam.

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

RESOLVED to approve Jinming Zhang for licensure by exam pending receipt of an NIES foreign credential evaluation.

Agenda Item 17 – Administrative Business

Confirm Upcoming Meeting Dates/Locations

- May 5-6, 2016 in Juneau *Board members fly in the morning of 5/5
- August 18-19, 2016 in Fairbanks *Board members fly in the morning of 8/18

Sign Wall Certificates

- Jakhongir Shirinov #103238

- Yulia Ellsworth #106048
- Justin Grace #106049
- Su Yun #106050
- Saaya Imai #106051
- Rebecca Rindal #106053
- Charlene Malapit #106055
- Samantha Balanos #106057
- Huijiao Yao #106059
- Dinara Magadeeva #106060
- Sergey Martemyanov #106069
- Xiaobo Yu #106071
- Urvashi Sehdev #106968
- Holly Isakson #106669

Task Lists

Everyone

- Review AICPA code of conduct

Karen Brewer-Tarver

- Take lead on implementing change to AS 08.04.080
- Review lapsed license letter with Mr. Rulien to add additional information regarding the practicing while lapsed

Craig Chapman

- Review Board fine data; possibly send a letter to Commissioner Hladick

Cori Hondolero

- Send Mr. Chapman data on fines received
- Ask if Board can adopt a policy/draft a statement regarding CPAs working for marijuana businesses
- Ask NASBA for pass rates for AK residents
- Ask Martha for personnel breakouts w/every report

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

RESOLVED to adjourn the meeting.

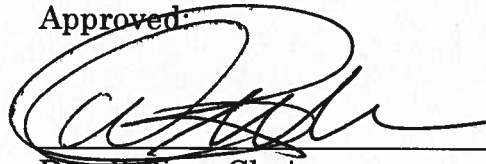
There being no further business, the meeting adjourned at 12:44 p.m.

Respectfully Submitted:



Cori Hondolero
Executive Administrator

Approved:



Don Rulien, Chair
Alaska Board of Public Accountancy

Date: 5/5/16