

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

**BOARD OF PUBLIC ACCOUNTANCY**

**MINUTES OF MEETING**

**November 15-16, 2018**

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 November 15-16, 2018.

**Thursday, November 15, 2018**

**Call to Order/Roll Call**

The meeting was called to order by Leslie Schmitz, at 10:45 a.m. Those present, constituting a quorum of the Board were:

Leslie Schmitz, CPA – Anchorage  
Donovan Rulien II, CPA – Anchorage (telephonic)  
Jeffrey Johnson, CPA – Fairbanks  
Karen Brewer-Tarver, CPA – Juneau  
Wayne Hogue, Public member – Kotzebue  
Marja Beltrami, CPA – Anchorage  
Karen Smith, Public member – Anchorage

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

Cori Hondolero, Executive Administrator  
Greg Francois, Chief Investigator (agenda item #7)  
Nina Akers, Investigator (agenda item #7)  
Melissa Dumas, Admin Officer II (agenda item #8)  
Marylene Wales, Accountant III (agenda item #8)  
Charles Ward, Acting Operations Manager (agenda item #8)

Visitors present included:

Dean Nelson, CPA, representing himself  
Marjorie Kaiser, representing the Alaska Society of CPAs (AKCPA)  
Bernadette Kopyy, representing the Alaska Society of Independent Accountants (ASIA)

### **Agenda Item 1 – Review Agenda**

The Board added elections to the agenda for Friday and Mr. Rulien noted that he would need to leave the meeting around 3 pm on Thursday.

### **Agenda Item 3 – Review Meeting Minutes**

The Board reviewed the minutes of the last meeting.

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

**RESOLVED to approve the minutes of the August 2-3, 2018 meeting as written.**

### **Agenda Item 4 – Public Comment**

Mr. Nelson introduced himself to the Board; CPA and past State Board member. He requested clarification regarding the ethics for renewal of his Alaska CPA license. It was clear the 4 hours of ethics are counted as part of the 80 hours required, but unclear if ethics taken to meet the requirements of another state (such as WA) can be used to meet the requirement in AK. The Board stated that yes, if the hours were clearly identified as ethics, they could be used for the AK license renewal.

Ms. Kaiser (AKCPA) commented that maybe it would be useful to offer training at the AKCPA annual meeting outlining any changes over the last year; figure out the best way to communicate that information. Ms. Brewer-Tarver noted that a summary of AK differences from UAA was included with the renewal, but it may also be helpful to list any problem areas that have come to the Boards attention.

Mr. Nelson stated he does feel it is important for the State Board to continue to seek input from the State Society. Ms. Schmitz initiated dialog about peer review and asked if the State Board needs to know more about the process. Mr. Nelson indicated that yes, the State Board should understand the peer review process. Mr. Johnson noted that potentially a non AICPA member CPA could get dropped from peer review, but the Board would not be notified. Ms. Schmitz agreed that there are things happening with peer review that the Board is never notified about and that serial failures should rise to the level of investigation/action.

Ms. Brewer-Tarver stated that she would take on the task of working with the State Society to gain a better understanding of the peer review process and noted that a peer reviewer can require yearly review if they have concerns.

Ms. Kaiser noted that as a practitioner there may be fear of backlash with changes to the peer review program; the real goal should be consistency and trying to identify areas that require attention.

The Board thanked Mr. Nelson for taking the time to come speak with the Board.

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

Ms. Kaiser, was present to let the Board know about the following AK Society activities:

- Working on the next leadership academy
- Interested in statute/regulation updates; want to provide input
- Applications being accepted for the Paul Hagelbarger memorial scholarship
- Tax update in December
- Society looking for Board members
- Working on CPE calendar
- 2019 annual meeting will be held at Alyeska May 29-31 \*business meeting on 5/31/19
- WA/OR/ID/AK conference next year in Bellevue, WA – Brews & Buds
- Society continuing university outreach around the State

### **Agenda Item 2 – Ethics Report**

Mr. Rulien had participated with his NASBA committee and had that travel to report. Ms. Hondolero will send him the correct reporting form for the ethics supervisor to review.

### **Agenda Item 9 – NASBA Updates**

#### **Committees**

Ms. Beltrami – Legislative Support Committee – met telephonically; group congratulated AK on passage of HB147. Ms. Beltrami advised that the Board is still working on the regulations.

Mr. Rulien –Uniform Accountancy Act (UAA) committee – recently met in person in Nashville. Non-compliance with laws and regulations (NOCLAR); committee feels like it is being pushed. Committee is opposed to going 100% NOCLAR; fraud if found must be reported by CPA. Pushback due to how litigious the US is. NOCLAR is potentially hard on small practitioners and has been kicked back to the committee for continued work. Also met with PEAK (ethics) committee. Mr. Rulien has talked with Mr. Rogers (AKCPA) and the topic has not really been discussed at AICPA council meetings.

Ms. Kaiser asked what the process for NOCLAR is. Mr. Rulien stated that the CPA first must report to management; if management doesn't do anything, then must report to regulator. All fraud is fraud; no minimums with NOCLAR. There was a question about if a practitioner is at fault if they don't find fraud, but it is discovered later. Mr. Rulien noted that fraud is seen routinely, even if it is not on purpose. Mr. Hogue stated that there can be issues when you talk in degrees; if you see something, there is a duty to report.

Ms. Beltrami stated that the CPA is typically on the side of the client; goal is to be a safe place where you bring things to their attention. Ms. Brewer-Tarver noted that if you discover fraud you go to the next level up; in the case of a sole proprietor there is nowhere else to go. Ms. Beltrami added that the CPA can always choose not to issue the audit report. Mr. Rulien indicated that it would take time to find a solution the US is happy with.

Ms. Schmitz – CBT Administration Committee – teleconference in September. Moving towards continuous testing; 18 months to pass is ok if you can continue to test more often. There will be draft language for Boards to use. Also noted that there has been tax reform and that section of the exam needs a re-write.

#### **Agenda Item 6 – CPA Exam**

The Board reviewed exam surveys from the last two test windows; there was nothing that required additional action.

The Board had a brief discussion about 120 vs 150 hour requirement and the courses acceptable for licensure. It was noted that Alaska's guidelines were not as strict as some of the other jurisdictions.

#### **Agenda Item 7 – Investigative Report**

Investigator Akers was present to provide the investigative report. Chief investigator Francois was present to provide some refresher training to the Board.

The Board had previously asked for some training on the investigative process and Board members conducting file reviews. Chief Francois stated that it would be best to discuss the investigative process in executive session.

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

**RESOLVED to enter into executive session for the purpose of discussing investigative matters.**

The Board entered executive session at 2:00 p.m.  
The Board went back on the record at 3:41 p.m.

The report included in the packet was dated October 31, 2018 and covered the period of July 16, 2018 through October 31, 2018. During this period nine matters were opened and thirteen matters were closed. Twenty matters remain ongoing/open.

Investigator Akers noted that there would be additional cases opened soon. There were impositions of civil fine for Board review/adoption, but the Board opted to wait on taking action until the following day during application review.

The Board thanked investigator Akers for the report.

### **Agenda Item 8 – Board Business**

#### **ED Report**

Ms. Hondolero went over the report included in the packet including a brief summary of some task from the last meeting. Past Board member Carla Bassler had been contacted to see if she remembered a list of CPAs willing to do case review. Ms. Bassler did not remember a list other than the expert witness list; CPAs could agree to be placed on that list for one year at a time. Ms. Hondolero had also spoken with Washington State licensing staff regarding firm permitting. It was noted that Washington is moving towards only requiring firm licensing for those who do attest (regardless of entity status).

#### **Revenue/Expenditures**

Melissa Dumas, Admin Officer II, Marylene Wales, Accountant III, and Charles Ward, Acting Operations Manager called in to speak with the Board.

Ms. Dumas went over the final FY18 figures that were included in the Board packet. Mr. Johnson asked about the personnel breakouts and Ms. Dumas indicated that they had been emailed earlier in the day, but likely had not been sent out to board members yet. Mr. Johnson also walked the Board through a comparison of 17/18 figures and noted that at the end of the current biennium, the Board was likely to have a surplus.

The Board asked if a refund would be issued for any overage amount. Ms. Dumas stated that the Division does not refund fees, but would complete a fee analysis before the next renewal. The Division's goal is to go in to the non-renewal year with a years' worth of surplus and the possibility of lowering fees was not unheard of, but that would be sorted out in the fee analysis process. Ms. Beltrami asked if there was any possibility of loosening up travel restrictions/procedures. Ms. Dumas noted that travel authority is spread across all programs within the Division and the Governor set the current restrictions. Mr. Ward stated that the Division is aware of the issue; several Boards ask the

same questions. Ms. Dumas advised the Board to keep submitting the requests with required justification for review.

Ms. Schmitz asked what the dollar amount of the surplus should be to carry the program through the last year of biennium. Mr. Johnson added that licensing programs can't sustain indirect costs that keep going up. Ms. Dumas stated that business licensing and corporations already cover half of the administrative costs for the Division. Mr. Johnson asked how the Board was supposed to budget for increases in indirects. Ms. Dumas indicated that while the state is shrinking, our Division is growing, so we have to cover a larger portion of expenses. When positions are added, costs to the Division go up. Mr. Ward noted that new programs were recently added and the Division does wrestle with spending. Ms. Schmitz stated that she would still like to know what the goal surplus figure is; at some point the Division needs to consider a fee reduction. Ms. Dumas indicated that the Division should have some initial fee figures for the Board to review at the February meeting.

#### Firm Experience

Ms. Beltrami had asked that the Board discuss an article that was sent out by NASBA regarding firms and required experience. Ms. Schmitz noted that Board members can respond to these types of articles, but must do so as individuals, not on behalf of the Board unless there has been action to do so. Ms. Johnson stated that peer review is still the best protection for the public. Ms. Brewer-Tarver noted that licensees must follow professional standards. Ms. Beltrami had brought the issue up for discussion because there are new CPAs with one year of experience performing audits. Ms. Brewer-Tarver thought it might be best to see if the Society could query industry members to see how they feel; need to hear from the membership at large.

#### Agenda Item 9 – NASBA Updates

Upcoming NASBA meetings:

ED Conference – Ms. Hondolero to attend

Western Regional Meeting – New Board (would qualify for scholarship), Ms. Hondolero and Ms. Brewer-Tarver (or will attend annual meeting)

Annual Meeting – Ms. Beltrami, Ms. Hondolero and Ms. Brewer-Tarver (if regional not attended)

The meeting was recessed at 4:55 p.m., until Friday, November 16, 2018.  
Friday, November 16, 2018

Call to Order/Roll Call

The meeting was called to order by Leslie Schmitz, Chair, at 8:32 a.m. Those present, constituting a quorum of the Board were:

Leslie Schmitz, CPA – Anchorage  
Donovan Rulien II, CPA – Anchorage (telephonic)  
Jeffrey Johnson, CPA – Fairbanks  
Karen Brewer-Tarver, CPA – Juneau  
Wayne Hogue, Public member – Kotzebue  
Marja Beltrami, CPA – Anchorage  
Karen Smith, Public member – Anchorage

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

Cori Hondolero, Executive Administrator  
Jun Maiquis, Regulations Specialist (agenda item #13)

Visitors present included:

Marjorie Kaiser, representing the Alaska Society of CPAs (AKCPA)  
Bernadette Koppy, representing the Alaska Society of Independent Accountants (ASIA)  
Charles Wisner, representing himself (telephonic)

#### **Agenda Item 10 – Review Agenda**

It was decided that the Board should look at the draft regulations earlier to be able to send any requested edits back as soon as possible, with the hope of being able to review an updated version during the meeting.

The Board also added elections to the agenda.

#### **Agenda Item 11 – Public Comment**

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

#### **Agenda Item 13 – Statute/Regulation Projects**

Mr. Maiquis called in to the meeting to discuss the regulations draft with the Board.

The Board reviewed the draft dated 11/9/18 and had additional discussion about 2000 hours = 1 year. It was noted that fulltime State employees likely did not meet the 2000 hour requirement if leave/holidays weren't being counted. CPA firms are interpreting the requirement differently.

12 AAC 04.180 - the Board request that the draft language be modified to include training, but exclude paid or unpaid leave and holidays.

12 AAC 04.610 – the Board requested that the draft be changed back to reference the existing language for the standards for performing and reporting on peer reviews. It was noted that this document can be obtained by the public, but that a certain date should be referenced; December 2017 is the most recent version. The Board also wanted to amend the website listed in editor’s note.

12 AAC 04.620(c) – section amended to remove reference to manual that is no longer maintained by AICPA.

Ms. Hondolero will send the updates to Mr. Maiquis so that he can prepare a final version for the Board to review.

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

**RESOLVED to elect Ms. Brewer-Tarver to serve as Chair of the Board.**

### **Agenda Item 15 – Administrative Business**

#### **Confirm Upcoming Meeting Dates/Locations**

- February 5-6, 2019 in Anchorage (unless there is active legislation)  
\*\*\*meeting later changed to February 7-8, 2019
- May 29-31 (coordinate exact dates with AKCPA) in Anchorage – Board may participate as part of panel discussion; request to collect questions in advance
- August 1-2, 2019 in Fairbanks

#### **Sign Wall Certificates**

- Daniel Morse #131077
- Bryce Manasan #131539
- Sung-Il Kim #132280
- Chaz Lyons #133396
- Amy Isaacson #133817
- Lamma Hammad #133981
- Chandni Bakshi #135723
- Travis Kunz #135771
- Tatiana Prokofyeva #135773
- Tucker Langel #136032
- Jason Hughes #136033
- Erik Pearson #136036
- Laura Knowles #136056



- Emily Kroeker #136085
- Janelle Anderson #136401
- Robert Lawson #136521

### **Agenda Item 12 – Application Review**

Mr. Rulien did not participate in application review due to telephonic participation; the Board noted they would notify him once the application review was complete.

There was Board discussion about exam score extension requests and the need for consistency in review/action. It was noted that requests must comply with 12 AAC 04.300(i) – request may extend credit for circumstances beyond the applicant's control. Simply not being able to pass the sections timely would not meet these guidelines.

The Board also noted that they wanted future discussion about CPA requirements for those who request inactive status and “work” outside the State. Possible statute/regulation update to require those who are inactive to clearly identify their status (CPA-Inactive).

The Board members present completed application review and took the following action:

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

**RESOLVED to deny Neha Aggarwal's request for extension of BEC & AUD scores; 12 AAC 04.200(i) credit not lost due to circumstances beyond applicants control.**

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

**RESOLVED to deny Ali El Rida Mohammad Khraizat's request (2<sup>nd</sup>) for extension of BEC & FAR scores; 12 AAC 04.200(i) credit not lost due to circumstances beyond applicants control.**

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

**RESOLVED to approve Ali Ismail's request for extension of BEC score until 4/30/19.**

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

**RESOLVED to approve Tavneet Kaur's request for extension of BEC score until 12/10/18.**

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

**RESOLVED to approve Nishant Kumar's request for extension of BEC score until 6/30/19.**

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

**RESOLVED to approve Maria Olson's request for extension of AUD score until 8/17/19.**

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

**RESOLVED to deny Basil Suleiman's request for extension of FAR score; 12 AAC 04.200(i) credit not lost due to circumstances beyond applicants control.**

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

**RESOLVED to approve the reinstatement application of Andriy Martyniuk pending receipt of the original application and fees (application must be received by 12/31/18 to qualify for reinstatement).**

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

**RESOLVED to approve the reinstatement applications of Keiji Nakae and Sonia Thakare.**

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

**RESOLVED to table the application of Roman Boikov for licensure by exam; applicant has not met the accounting concentration requirement. Additional accounting coursework required.**

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

**RESOLVED to approve Prity Agarwalla, Vikas Arora, Ishan Bansal, Tamara Barklem, Sarah Bolin, Camille Carpenter, Matthew Dodd, Elise Flayhan, Nada El Saadi, Melvin George, Brittany Gribble, Lalith Hariharan, Amy Havard, Yuqing Huang, Keerthivarma Jain, Joseph Johnson, Lyssa Kemper, Alyssa Klaameyer, Alyssa Larsen, Yin-Fang Liao, Siva Sai Hari Bhaskar Neti, Taylor Newhouse, Jenn Opsahl, Aron Panikian, Monica Reid, Amanda Redinger, Sampada Sane, Spencer Stewart, Mitchell Tacta, Adam Tebow, Yulia Uchaeva, Jordan Whitehorn and Kayla Wisner for licensure by exam.**

**Upon a motion duly made by Mr. Hogue seconded by Mr. Johnson, and approved by a majority of the Board, it was:**

**RESOLVED to approve the Out-of-State firm permit of Baker Tilly Virchow Krause, LLP with a referral to investigations.**

**\*Ms. Beltrami abstained from voting on this file**

**Upon a motion duly made by Ms. Beltrami seconded by Mr. Johnson, and approved by a majority of the Board, it was:**

**RESOLVED to approve the firm permits of Accounting Adventures LLC, Christopher L. Houde, CPA, LLC, Kimura & Associates Inc., Nigel Guest, CPA, LLC, Ron Morgan, EA, CPA & Associates LLC, Tom Blickenstaff, CPA, LLC and True North Enterprise, Inc. with a referral to investigations.**

**\*Ms. Brewer-Tarver abstained from voting on these files**

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

**RESOLVED to approve the firm permit application for Key E. Getty, CPA, LLC.**

**Upon a motion duly made by Ms. Brewer-Tarver seconded by Mr. Hogue, and approved by a majority of the Board, it was:**

**RESOLVED to approve the firm permit of Carney and Associates, LLC with a referral to investigations.**

**\*Ms. Beltrami abstained from voting on this file**

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

**RESOLVED to accept the CPE from Stephanie Allison for 2017/2018; standard consent agreement required for hours not complete by 6/30/18 as required.**

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

**RESOLVED to accept the CPE from Joann Huff for 2017/2018; standard consent agreement required for hours not complete by 6/30/18 as required.**

**Upon a motion duly made by Mr. Johnson, seconded by Ms. Smith, and approved by a majority of the Board, it was:**

**RESOLVED to accept the imposition of civil fine for case #2018-000781.**

**\*Ms. Brewer-Tarver abstained from voting on this file**

**Upon a motion duly made by Mr. Johnson, seconded by Mr. Hogue, and approved by a majority of the Board, it was:**

**RESOLVED to accept the imposition of civil fine for case #2018-000301.**

**\*Ms. Beltrami abstained from voting on this file**

**Upon a motion duly made by Mr. Johnson, seconded by Mr. Hogue, and approved by a majority of the Board, it was:**

**RESOLVED to accept the imposition of civil fine for case #2018-000678.**

**\*Ms. Brewer-Tarver abstained from voting on this file**

**Upon a motion duly made by Mr. Johnson, seconded by Ms. Beltrami, and approved by a majority of the Board, it was:**

**RESOLVED to accept the imposition of civil fine for case #2018-000770.**

\*Ms. Brewer-Tarver abstained from voting on this file

**Upon a motion duly made by Mr. Johnson, seconded by Ms. Smith, and approved by a majority of the Board, it was:**

**RESOLVED to accept the imposition of civil fine for case #2018-000771.**

\*Ms. Brewer-Tarver abstained from voting on this file

**Upon a motion duly made by Mr. Johnson, seconded by Mr. Hogue, and approved by a majority of the Board, it was:**

**RESOLVED to accept the imposition of civil fine for case #2018-000776.**

\*Ms. Brewer-Tarver abstained from voting on this file

**Upon a motion duly made by Mr. Johnson, seconded by Mr. Hogue, and approved by a majority of the Board, it was:**

**RESOLVED to accept the imposition of civil fine for case #2018-000779.**

\*Ms. Brewer-Tarver abstained from voting on this file

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

**RESOLVED to accept the license surrender for case #2018-000292.**

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

**RESOLVED to accept the consent agreement for case #2018-000294.**

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

**RESOLVED to accept the consent agreement for case #2018-000606.**

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

**RESOLVED to accept the consent agreement for case #2018-000875.**

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

**RESOLVED to accept the CPE from Carolann Stroup; CPE meets the requirements of 12 AAC 04.360(3). Course must also meet the requirements of 12 AAC 04.350 to be claimed at renewal.**

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

**RESOLVED to accept the IRS CPE from Julie Hamilton; CPE meets the requirements of 12 AAC 04.360(3).**

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

**RESOLVED to accept the CPE from Stacey McDowell; CPE meets the requirements of 12 AAC 04.360(3).**

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

**RESOLVED to create/send a letter that goes out with inactive licenses outlining what can/can't be done with inactive status.**

It was noted that the letter should include the definition of practice of public accounting. Ms. Brewer-Tarver and Ms. Hondolero will create the letter.

**Agenda Item 13 – Statute/Regulation Projects**

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

**RESOLVED to send the regulations draft dated 11/16/18 out for public comment.**

Ms. Brewer-Tarver walked the Board through the draft tracking sheet that she had prepared to review the areas AICPA had identified where Alaska is different from UAA. This document assigned a letter to each section and a space to add comments.

Board discussion about attest definition with compilation; how many people would be impacted? Ms. Brewer-Tarver thought maybe the Board could work the Society to create a quick poll to send out to Society membership. Does pulling in compilations protect the public?

Firm definition cleanup – the Board decided that this needs to move further up the priority list. Change references of “quality” to “peer” review throughout statutes and then regulations.

The Board asked Ms. Hondolero to reach out to NASBA/CPAES to ask for statistics on how people are qualifying to sit for the exam. Are most applicants qualifying based on education? How many are qualifying using work experience?

AS 08.04.195 – Ask James (AICPA) if there is any reason to update this section. Should this just be moved out of statute and in to the regulations – 12 AAC 04.165?

The Board noted that they are not interested in firm mobility. Work papers; look back at the history and comments on this topic to see what the issues were before moving forward.

It was decided to assign members different sections for further analysis; board members will add more detail, including what AK currently has, what the changes would be and what regulations would be impacted.

Sections assigned as follows:

Ms. Schmitz – A, B, F, M

Ms. Smith – C, D, Q

Ms. Brewer-Tarver – E, K, L, P

Ms. Beltrami – G, J, N, O

Mr. Rulien – I

AICPA – H – ask Mr. Cox if AICPA will prepare draft with all required updates for “CPA Firm” with no carve outs.

Ms. Hondolero, Ms. Brewer-Tarver and Ms. Schmitz will work on the template format for this project. Once the template has been completed, it will be sent out to participating members with list of section assignments. Members should complete their assigned sections by mid-January, so the update draft can be

included in the February meeting packet. Ms. Hondolero will send out a word version of the statutes/regulations once the template is complete.

**Agenda Item 14 – Correspondence**

There were no correspondence items in the packet that required Board response.

**Agenda Item 16 – Prometric Test Site Visit**

Due to time constraints, it was decided that Ms. Hondolero and Ms. Smith would conduct a test site visit before the end of the year.

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

**RESOLVED to adjourn the meeting**


There being no further business, the meeting adjourned at 3:23 p.m.

Respectfully Submitted:



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

Approved:

*for*  \_\_\_\_\_

Karen Brewer-Tarver, Chair  
Alaska Board of Public Accountancy

Date: 2/7/19