

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 29-31, 2019**

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 29-31, 2019.

**Wednesday, May 29, 2019**

**Call to Order/Roll Call**

The meeting was called to order by Karen Brewer-Tarver, at 10:55 a.m. Those present, constituting a quorum of the Board were:

Leslie Schmitz, CPA – Anchorage  
Donovan Rulien II, CPA – Anchorage (via Zoom)  
Karen Brewer-Tarver, CPA – Juneau  
Wayne Hogue, Public member – Kotzebue  
Marja Beltrami, CPA – Anchorage  
Karen Smith, Public member – Anchorage  
Wesley Tegeler, CPA – Wasilla

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:

James Cox, representing the American Institute of CPAs (AICPA)  
Bernadette Koppy, representing the Alaska Society of Independent Accountants (ASIA)

**Agenda Item 1 – Review Agenda**

The Board reviewed the agenda and wanted to start the meeting with brief introductions to welcome new Board member Wesley Tegeler. The Board also

wanted to thank Mr. Cox for taking the time to meet in person and for his assistance with the current legislative project.

### Agenda Item 2 – Work Session with AICPA

Mr. Cox provided the Board with hard copies of the updated version of the project to work from. It was decided that it would make sense to start with the definitions section. There was discussion about attest and moving compilation in. Mr. Cox stated that he would provide a list of the states that don't include compilation and draft of something explaining the evolution of compilations. Ms. Schmitz noted that prepared financial statements might be an alternate option to compilations if they are moved under attest. Compilation today is not what it used to be; it is a more robust product. Compilation being part of attest would require peer review and therefore would help protect the public.

There is language throughout the statutes/regulations referencing certificate/license/permit; goal would be to use consistent terminology. Define licensee in the definitions section of AS 08.04.680 and make sure that all definitions are in alphabetical order.

Discussion about repealing AS 08.04.100 – the Board does not issue anything for passage of the exam. AS 08.04.680(3) would also need to be repealed.

Update definition of “firm” – under new/sample model a sole proprietor doing attest would need a firm license (could have no fee required). Sole proprietors report peer review participation at renewal, so potentially this would be a way to check compliance with firm registration. In Washington, firms do not need to be licensed unless they do attest; regardless of legal entity organization. Some jurisdictions base fees on firm size. The Board needs to set its definition of firm and permit requirements. If compilation is moved in to attest, there are likely more sole proprietors who would need to obtain a firm permit if the Board decides to make this change.

Out of state permit vs firm mobility discussion. It was noted that the “holding out” section should be tightened up; this has been an area also identified by investigations. Firm mobility would be no notice, no fee just like individual mobility. Mr. Cox will prepare a couple of options for the Board to review; both options will clean up the existing language.

Definition of “state” – conforming change would be to update Northern Mariana Islands and remove American Samoa.

There was discussion about good moral character (AS 08.04.110) and the possibility of defining what that means or getting rid of it; UAA does not address this. Currently applicants are required to list three references that can verify their good moral character.

Quality Review/Peer review – many states have a Peer Review Oversight Committee (PROC), an update to this section would allow the Board to form one. Ms. Schmitz noted that for a state the size of Alaska, it might be harder to operate this committee (larger states usually are the ones that have formed PROCs). Ms. Hondolero wanted to make sure that facilitated state Board access was addressed in the update.

A CalCPA representative might be able to speak with the Board at a future meeting. Maybe Patty Bowers; Ms. Hondolero will inquire with Ms. Burson. The Board just wants to have a better understanding of the whole process. Mr. Cox asked if it would be helpful for someone from AICPA to join the next meeting to provide peer review information; the Board indicated this would be helpful.

Education required to sit for the exam; UAA lists 150 semester hours to sit. Board will need to determine if they want to make changes to the exam requirements. There was additional discussion about 120 vs. 150 hours for licensure and if there will be national move back towards 120 due to the extra 30 hours not always being very structured (some states do outline the requirements for the additional 30 hours).

Reciprocity (old vs new) – Mr. Cox asked the Board to discuss at the next meeting.

The Board talked briefly about a timeline and it was decided that it would be best to work towards prefiling a bill before the end of the year. Mr. Cox noted that the Board (with AICPA help) could immediately start working on draft regulation language as soon as the bill is filed.

The Board thanked Mr. Cox for taking the time to attend the meeting in person and for the work that AICPA had put in to the draft updates. The Board also invited Mr. Cox to attend the next meeting in Fairbanks with the hope that a more finalized draft of potential language would be produced by the end of the August meeting. It was noted that both the Chair of the State Society legislative committee and Representative Thompson, who had sponsored the Boards last bill were Fairbanks based and would be invited to participate at the August meeting.

The meeting was recessed at 3:55 p.m., until Thursday, May 30, 2019.

**Thursday, May 30, 2019**

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

The meeting was called to order by Karen Brewer-Tarver, at 8:30 a.m. Those present, constituting a quorum of the Board were:

Leslie Schmitz, CPA – Anchorage  
Donovan Rulien II, CPA – Anchorage (Zoom)  
Karen Brewer-Tarver, CPA – Juneau  
Wayne Hogue, Public member – Kotzebue  
Marja Beltrami, CPA – Anchorage  
Karen Smith, Public member – Anchorage  
Wesley Tegeler, CPA – Wasilla

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

Cori Hondolero, Executive Administrator  
Nina Akers, Investigator (agenda item #8)

Visitors present included:

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

### **Agenda Item 3 – Review Agenda**

The Board noted that if time allowed, they might start application review early.

### **Agenda Item 4 – Ethics Report**

It was determined that there was nothing to report.

### **Agenda Item 5 – Review Meeting Minutes**

The Board reviewed the minutes of the last meeting.

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

**RESOLVED to approve the minutes of the February 7-8, 2019 meeting as written.**

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

There is currently no Board liaison, but Ms. Burson, CEO for the State Society sent a summary of the current AK Society activities:

1. 2019-2020 Officers & Board of Directors Election Results  
President-Elect – Stasia Straley

Secretary – JoLynn Blancher  
Treasurer – Evelynna Kuhr  
Directors – Mike Richards, Michael Fink & Renee Bergeron

2. 2019-2020 CPE Calendar published on the AKCPA website with live classes offered in Anchorage, Fairbanks and Juneau. Ethics course and webcast class dates forthcoming.
3. The AKCPA is partnering with Washington, Oregon and Idaho State CPA Societies to offer a Bottles, Buds & Brews (we call this a “sin” conference...wine, weed and craft beer) one day conference in Bellevue, Washington on August 2<sup>nd</sup> at the Meydenbauer Center. Registration is open and available through the Washington Society of CPAs website. Registration Discount Code for Alaska: BBBAK.
4. 2020 Leadership Academy Applications coming soon.
5. The AKCPA Office moved to a new office suite on the same floor in the same building in March. The mailing address remains the same.
6. AKCPA SBOPA Liaison – Marge Kaiser has decided to pass the torch as our SBOPA Liaison. The AKCPA Board of Directors will select a new Liaison as soon as possible.

### **Agenda Item 7 – Public Comment**

Bernadette Kopyy with Alaska Society of Independent Accountants (ASIA) was present and provided some history for the Board. She stated that ASIAs members are unlicensed accountants and the organization has been around since 1972; they are affiliated with the National Society of Accountants. When doing compilations, they don't use SARS wording. She forwards her meeting reports to the national Society and also sends them copies of minutes for the meetings she attends.

Mr. Tegeler asked if there is standard wording used for the compilations. Ms. Kopyy replied that there is not. Mr. Cox suggested removing language from the Statute because the Board does not regulate unlicensed people.

### **Agenda Item 9 – CPA Exam**

The Board had received notice of an incident at a foreign test site where a candidate had information written on their hand, but was required to wipe it off. The incident was documented and the candidate was warned, with no additional action unless directed by the Board. The Board wants to know what other jurisdictions do with similar cases. Are all foreign test sites monitored to assure staff are trained to deal with instances like this in the same way?

There was a separate request for the Board to authorize use of licensee data (using ALD) to ask for assistance with practice analysis of the next version of the CPA exam. There was Board discussion regarding the data that was being requested because it included email addresses. The Board requested clarification on the Divisions policy regarding the release of licensee email addresses.

\*Ms. Hondolero was later able to obtain additional information for the Board on this matter; current Division policy is not to release email addresses. The Board directed that the NASBA be advised of the current Division policy.

### **Agenda Item 10 – NASBA Updates**

#### **Meetings**

Western Regional Meeting – Ms. Brewer-Tarver will attend on scholarship  
Annual Meeting – Ms. Beltrami and Ms. Hondolero will submit requests for approval to attend.

#### **Committees**

Ms. Schmitz – CBT Administration Committee – teleconference in January and another meeting happening at the same time as this State Board meeting. Committee is working on cleanup.

Ms. Beltrami – Legislative Support Committee – last teleconference meeting was in February and she was reappointed to the committee.

Mr. Rulien – Uniform Accountancy Act (UAA) committee – recent telephonic meeting. Discussion on a proposed change to the way audit reports are signed. There would be a minimum number of hours to be able to sign; 2000+ hours. Committee evaluating how that would/could be monitored; State Boards might be required to keep track. Ms. Schmitz asked why this came up and Mr. Rulien stated that there have been problems with small firm audit reports. A peer reviewer would be involved for quality control. The subcommittee will meet again in July.

### **Agenda Item 8 – Investigative Report**

Investigator Akers was present to provide the investigative report.

The report included in the packet was dated May 10, 2019 and covered the period of January 16, 2019 through May 10, 2019. During this period six matters were opened and ten matters were closed. Eight matters remain ongoing/open.

The Board asked about the older items listed on the report and why they are still open. Investigator Akers stated that the goal is to close cases within six months and that supervisors do review anything that has been open over 180 days. It was noted that some non-jurisdictional issues do go to the Board for review.

Investigator Akers had printed the PowerPoint presentation outlining the investigative process and went through it with the Board. It was noted that a complaint/report of someone holding out a CPA would be a case opened. During the review phase, the investigator would be looking for cases with similar fact patterns and would try to provide the reviewing Board member with samples of similar cases. If the Board chooses to take an action that is outside the way a similar case was treated, they must be able to justify that action.

The Board was encouraged to call their investigator if needed to walk through a case they are asked to review. Some Boards have created disciplinary matrixes to outline sanctions/guidelines. Investigator Akers noted that she has been working on compiling a case list; this could possibly be turned in to guidelines.

The Board asked about warnings to licensees when there is not enough to warrant a formal action. Investigator Akers stated that a closure letter can include reminders/information.

It was noted that the reviewing Board member should only respond about the case they have been asked to review, not to mention other cases/questions on their review form because those forms/emails become part of the individual case file. The Board asked about e-signing a case review form and investigator Akers stated that it was fine to e-sign.

The meeting was recessed at 11:05 a.m., until Friday, May 31, 2019.

**Friday, May 31, 2019**

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

The meeting was called to order by Karen Brewer-Tarver, at 8:32 a.m. Those present, constituting a quorum of the Board were:

Leslie Schmitz, CPA – Anchorage  
Donovan Rulien II, CPA – Anchorage (Zoom)  
Karen Brewer-Tarver, CPA – Juneau  
Wayne Hogue, Public member – Kotzebue  
Marja Beltrami, CPA – Anchorage  
Karen Smith, Public member – Anchorage  
Wesley Tegeler, CPA – Wasilla

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

Cori Hondolero, Executive Administrator  
Melissa Dumas, Admin Officer II (agenda item #12)  
Greg Francois, Chief Investigator (agenda item #8)

Visitors present included:

Bernadette Kopyy, representing the Alaska Society of Independent Accountants (ASIA)  
Christine Williams, representing herself  
Glen Dunn, representing himself  
Meghan Carson, representing herself

#### **Agenda Item 11 – Review Agenda**

Mr. Rulien noted that he would have to disconnect from the meeting at 2 pm.

#### **Agenda Item 12 – Board Business**

##### **ED Report**

Travel – Ms. Hondolero was able to attend the NASBA ED conference on scholarship in March, but her request to attend the Regional meeting was not forwarded because it did not meet the current travel policy guidelines.

##### **References Question**

The Board had previously discussed the reference requirement and if it was meeting the intended purpose. Ms. Hondolero had included samples from other licensing programs and noted that a regulation change would be required if the Board wanted to move to notarized/paper reference letters to be required as part of the application process vs the current required to provide three names.

Ms. Smith volunteered to review the regulations/forms to come up with suggested changes for the Board to review.

Ms. Schmitz noted that she would work on draft updates regarding continuous testing.

##### **Revenue/Expenditures & Fees/Travel**

Melissa Dumas, Admin Officer II connected with the meeting (Zoom) to speak with the Board. Included in the Board packet was the revenue/expenditure report for the 3<sup>rd</sup> quarter.



Ms. Brewer-Tarver inquired about the possibility of updated financials before October even if they were not final. Ms. Dumas stated that the Division was working on the possibility of shortening the re-appropriation period, so the Boards had access to year end data sooner. It was noted that even updated direct expenses would be helpful for Board review at the August meeting. Ms. Hondolero will email Ms. Dumas before the meeting to see if this information is available.

The Board asked for an update on the status of the recommendation that fees not be increased for the upcoming renewal. Ms. Dumas stated that the Division would not be increasing fees.

Included in the Board packet was the current travel policy for both Board meetings and out of State travel. Ms. Dumas noted that the Division was required to submit FY20 travel plans and that each Board was allotted one in person meeting. Additional requests outside of the standard must have a valid business need and typically meetings are to be held at the most cost-effective location.

The Board asked what conference travel had been added to the list. Ms. Dumas stated that there were three trips listed – Boston Annual Meeting, ED conference and the Regional meeting. The Board talked through new Board members and scholarship availability and the need to have seasoned Board members attend. The Board requested that the conference list be amended to request: 1 scholarship & 1 paid spot at the Boston annual meeting, the Board will request a scholarship for Ms. Hondolero to attend the ED conference and 1 scholarship and one paid spot for the Regional meeting.

The Board asked about in State travel if the meeting was technically considered a distance or Zoom meeting. Could a member attend in person even if it was not their home location? The answer is yes, if they are in town at the time of the meeting, they can attend in person. Staff should list those who will attend in person in the meeting request, so that daily meal allowance will be paid. Ms. Schmitz asked if it was possible for a Board to meet in person more than once during a fiscal year. Ms. Dumas said yes, it is possible, but policy requires that it be approved through Boards & Commissions (must go through Director also). The Board thanked Ms. Dumas for attending and answering questions.

#### Kirkpatrick Issue

Ms. Hondolero let the Board know that there were concerns expressed at the ED conference regarding someone that the Board had licensed (by exam) who earned their license before HB147 was finalized and did not have to have 150 semester hours and an accounting concentration. The concern brought up at the conference was that other states were licensing this person by reciprocity and blaming Alaska for being the initial state to issue. The Board discussed and confirmed that this licensee met the requirements at the time they applied and

it was up to the other states to review their own applicants to determine if they would grant licensure.

### FY20 Goals & Objectives

The Board reviewed/amended the prior year goals/objectives as follows:

#### **Goal 1. Monitor legislation, evaluate and review statutory/regulatory changes related to:**

- a. Review of UAA through a coordinated effort with the AKCPA for recent changes and identify additional areas where Alaska statutes and regulations differ and evaluate impact of differences to include:
  1. Adopt UAA attest definition
  2. Adopt UAA firm definition
  3. Update peer review requirements
  4. Adopt firm mobility
- b. Review requirements for CPA firm permits.
- c. Monitor NASBA discussion re: required years of experience.
- d. Review and monitor potential changes to how we use the peer review reports in the future.
- e. Review statutes and regulations for areas of clarification with AKCPA.
- f. Monitor NASBA committee activity.

#### **Goal 2. Review and evaluate National Association of State Board of Accountancy (NASBA) services.**

- a. Continue to monitor NASBA CPA Exam Services (CPAES).
- b. Evaluate and analyze other services offered by NASBA.
  1. Inquire with the communications department to see how they can assist with an electronic newsletter and possibly other items, such as social media, announcements and the website.

#### **Goal 3. Ensure Alaska CPA candidates have positive examination opportunities.**

- a. Monitor testing experiences by visiting sites and using the post-testing survey for all candidates testing at the Anchorage and Fairbanks sites. Monitor that the surveys are delivered timely.
- b. Follow-up on concerns indicated in the surveys.
- c. Keep the AKCPA and the public abreast of new developments.

#### **Goal 4. Evaluate and address changes in the professional environment to continue to fulfill our mission to protect public interests.**

- a. Review new rules proposed by NASBA and the AICPA, for impact on Alaska CPAs and make changes to Alaska statutes and regulations as needed.
- b. Represent Alaska CPA concerns at regional, annual, and special meetings and support NASBA committee participation.
  1. Promote attendance by staff and new Board members at regional, special and annual meetings to provide understanding of current regulatory issues being dealt with at a national level and a state-by-state level.

2. Promote attendance of continuing Board members at regional and annual meetings to provide input and to obtain information at both national and state levels regarding matters impacting Alaska CPAs.
- c. Mentor executive administrator in developing procedures and goals for timely response to public, CPAs and CPA candidate requests.

**Goal 5. Work with the Division regarding:**

- a. Future licensee fee structure; fees must cover monitoring expenses and operating costs while not being cost prohibitive to licensees.
- b. Board and staff travel and participation at NASBA/AICPA meetings including:
  1. Executive Administrator attendance at NASBA annual and regional meetings and the NASBA Executive Director conference.
  2. No less than four (4) Board members will attend the NASBA regional conference or the annual NASBA meeting.
  3. One Board member and/or the Executive Administrator will attend any special NASBA or AICPA meetings as they arise.
  4. Investigator will attend NASBA ED/Legal counsel conference.
  5. One or two Board members and the Executive Administrator will attend the Alaska Society of CPAs annual meeting.
  6. Continue outreach to licensees by holding Board meetings in various State locations.
- c. Ongoing improvements and maintenance of the Board website.
- d. Use of MyLicense for renewal and communication with licensees.
- e. Conduct CPE random audits and complete timely review and resolution of CPE audits.
- f. Obtaining more information with fiscal reports, including personnel and legal costs.
- g. Work with Division on cost saving measures.
- h. Complete a review of firm/licensee renewal forms and processes.

**Goal 6. Pursue public awareness of enforcement activities.**

- a. Timely update of investigative information and statistics on the Board website.
- b. Interact with the investigative unit regarding consistency and monitoring of cases.
- c. Continue participation with the NASBA Accountancy Licensee Database (ALD).
  1. Work with Division on automatic reporting of license action.
- d. Executive Administrator to provide enforcement decisions to the general public.

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

**RESOLVED to adopt the FY20 Goals & Objectives as amended.**

**Agenda Item 13 – Public Comment**

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

### **Agenda Item 8 – Investigative Report**

Chief investigator Greg Francois came to the meeting to discuss past due fines with the Board.

**Upon a motion duly made by Ms. Smith, 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 10:44 a.m.  
The Board went back on the record at 11:40 a.m.

### **Agenda Item 14 – Application Review**

The Board had a few applications that required discussion. There was an applicant who earned his accounting credits all in tax. It was noted that the regulations do list a variety of desired accounting courses, but do not state that an applicant must have taken a variety of course topics. The Board requested that a list be obtained from NASBA of other jurisdictions education & course requirements. Mr. Rulien noted that the regulations allow this now and asked if the Board was trying to move to a tiered system.

### **Agenda Item 17 – Administrative Business**

The Board decided that it would be best to draft a letter to the Governor about travel. The letter will be from the Board (signed by the Chair); cc's should include Department commissioner, Division Director, AKCPA and desired representatives (Board will approve list).

The Board set the next meeting location for Fairbanks and wanted the following people/groups to be invited to participate: AICPA/James Cox, Kathleen Thompson (Chair of AKCPA Legislative Committee) and Crista Burson (AKCPA CEO).

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

- July 29-30, 2019 in Fairbanks; this date was changed to August 5-6, 2019
- November 7-8, 2019 in Anchorage
- February 3-4, 2020 in Juneau (if active legislation)
- May 2020 – Board will set date once they confirm State Society meeting date(s)

### **Agenda Item 15 – Statute/Regulation Projects**

The Board wanted to recap topics under discussion and areas where decisions for action will need to be made:

- Peer Review - more conformity with UAA
- Definition of attest/moving compilation in
- Level(s) of accreditation – re-review the forwarded info from past meeting
- Substantial equivalency/firm mobility
- Requirements to sit for exam (multiple paths – leave alone?)
- Definition of firm (James should have draft at next meeting)
- Firm mobility
- (k) Revocation/suspension - did not discuss during meeting; talk to James & review summary sheet
- (l) Board action options - did not discuss during meeting
- (m) Exceptions to holders of foreign certificates/license/degree - review with James
- Inactive/Retired – ask James to review at next meeting
- Work papers – ask James to review at next meeting

List of potential future regulation project areas:

- Define “ethics” CPE (Schmitz)
- Continuous testing (Schmitz)
- References (Smith)
- Accounting Concentration (Hondolero – get info from NASBA)

Alaska University System – research the accounting degree requirements at UAA, UAF and UAS.

#### **Agenda Item 14 – Application Review**

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

**RESOLVED to approve Meghan Carson, Glen Dunn and Christine Williams for licensure by exam.**

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

**RESOLVED to approve the firm permit of Clear Idea Accounting & Consulting.**

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

**RESOLVED to approve the 2019 legislative ethics course for 2 ethics hours.**

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

**RESOLVED to approve Evan Fox for licensure by exam.**

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

**RESOLVED to have Ms. Hondolero work the Division to release data to NASBA in accordance with State/Division policy.**

Mr. Rulien and Mr. Hogue had to leave the meeting; the remaining Board members present completed application review and took the following action:

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

**RESOLVED to table the application of Anastasiya Khalikov for licensure by exam; she must either take the AICPA comprehensive ethics course or ask the North Carolina Board for a letter indicating that that their ethics course is equivalent to the AICPA comprehensive ethics course (12 AAC 04.200(2)(c)).**

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

**RESOLVED to deny Julia LaGamba's request (2<sup>nd</sup>) for extension of AUD & BEC scores; 12 AAC 04.200(i) credit not lost due to circumstances beyond applicant's control.**

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

**RESOLVED to approve Shanice Mattis' request for extension of REG score until 8/17/19.**

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

**RESOLVED to deny Ankit Priyadarshi's request (3<sup>rd</sup>) for extension of BEC score; 12 AAC 04.200(i) credit not lost due to circumstances beyond applicant's control.**

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

**RESOLVED to deny Anthony Harb's request (2<sup>nd</sup>) for extension of AUD score; 12 AAC 04.200(i) credit not lost due to circumstances beyond applicant's control.**

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

**RESOLVED to deny Nisha Kohli's request for extension of AUD score; 12 AAC 04.200(i) credit not lost due to circumstances beyond applicant's control.**

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

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

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

**RESOLVED to approve the reinstatement application of Christopher Smith.**

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

**RESOLVED to approve Amro Al Shami, Ankush Bansal, Ankisha Baranwal, Matthew Curley, Mallorie Fagerstrom, Angella Genao, Leysan Gilfanova, Prachi Jain, Sean Markle, Kayode Olumuyiwa, Gopika Ranganathan, Andrei Senchuk, John Trandel-Korenchuk and Zitong Yang for licensure by exam.**

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

**RESOLVED to approve Grant Alkire, Lindsay Beckstead and David Haxton for licensure by reciprocity.**

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

**RESOLVED to approve the Out-of-State firm permit of  
Grant Thornton LLP.**

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


**RESOLVED to approve the firm permit of Kirsten D.  
Herschleb, CPA LLC.**

**Agenda Item 16 – Correspondence**


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

There being no further business, the meeting adjourned at 3:50 p.m.

Respectfully Submitted:

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

Approved:

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

Date: 8/5/19