

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

BOARD OF PUBLIC ACCOUNTANCY

MINUTES OF MEETING

April 25-26, 2024

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 April 25-26, 2024.

Thursday, April 25, 2024

Call to Order/Roll Call

The meeting was called to order by Rachel Hanks, at 9:06 a.m. Those present, constituting a quorum of the Board were:

Mark Diehl, CPA
Rachel Hanks, CPA
Beth Stuart, CPA
Steven Jordan, CPA

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

Cori Hondolero, Executive Administrator
Dawn Bundick, Investigator III (agenda item #6)
Jennifer Summers, Senior Investigator (agenda item #6)
Marilyn Zimmerman, Paralegal 2 (agenda item #6)

Visitors present included:

Crista Burson, Alaska Society of CPAs (AKCPA)

Agenda Item 1 – Review Agenda

The Board reviewed the agenda and made the following change:

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

RESOLVED to amend the agenda to start the meeting at noon on 4/26/24.

Agenda Item 2 – Ethics Report

It was determined that there was nothing to report.

Agenda Item 3 – Review Meeting Minutes

The Board reviewed the minutes of the last meeting.

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

RESOLVED to approve the minutes of the February 9, 2024 meeting as written.

**Agenda Item 4 - Alaska Society of Certified
Public Accountants (ASCPA)**

Ms. Burson was present and provided a listing of current Society activities:

1. Alaska Society of CPAs Board of Directors met yesterday, April 24th.
2. 2024 Annual Meeting is Wednesday, May 29th – Friday, May 31st at the Land's End Resort in Homer. Request a member of the State Board of Public Accountancy to speak on Friday, May 31st.
3. AICPA Spring Council is May 21st – 23rd, 2024 in Orlando, Florida.
4. Bi-weekly Tax Round Table Meetings virtual – next meeting is Tuesday, April 30th at noon.
5. Leadership Academy 2025 applications forthcoming.
6. 5th Annual BBB (Bottles, Buds & Brews Conference) is scheduled for July 30th at Astra Hotel, Seattle, WA. This will be an in-person event with a virtual option (8-Hours CPE). This event is a collaborative production of Alaska, Colorado, Idaho, Montana, Oregon, and Washington State Societies.
7. 2024-2025 AKCPA Board of Directors Election Results
President-Elect: Michael Fink
Treasurer: Dominique Kurth
Secretary: Kelly Mayes
Directors:
Matthew Curley
Hailey Gundersen
Heather Schrage

Kelly Ward
Hagelbarger Scholarship Director: Errol Russell

8. Advocacy – CSHB 277 - Reviewed by the AKCPA. This bill was introduced by the House Ways & Means Committee in January at 7 pages and on April 17th a committee substitute 29 pages. The next Committee hearing is Friday, April 26th at 3:15 pm, House Labor & Commerce meeting. The AKCPA authored a letter of opposition being sent today.

9. NASBA Professional Licensure Task Force Concept Exposure – The AKCPA submitted a letter of support noting 3 areas of specific concern: Scalability, Competency Determination, Collaboration (AICPA and NASBA).

10. NPAG (AICPA's National Pipeline Advisory Group) reporting its results from surveys and initial pipeline strategy plan during Spring Council.

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

RESOLVED to send a letter to the legislative committees hearing HB277 in support of the letter from AKCPA.

Agenda Item 5 – Public Comment

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

Agenda Item 7 – CPA Exam

A copy of the estimated 2024 score release dates and the candidate guide was included in the packet for Board review.

Agenda Item 8 – NASBA Updates

Meetings

Western/Eastern Regional meetings –Mr. Diehl and Ms. Hondolero approved to attend.

Annual Meeting – Request approval for Ms. Hondolero and Ms. Hanks to attend. Mr. Diehl may be able to serve as an alternate if necessary.

Committees

Ms. Hanks – Communications Committee – attended a recent meeting; noted the communications department can create infographics, videos, newsletters, do mass mailings and CPE online tracking for State Boards.

The Board indicated that it might be good to do an annual newsletter. There was discussion about possibly having NASBA do a presentation regarding services that they offer at a future meeting.

It was noted that members who are interested in serving on a NASBA committee should submit their interest by May 2024.

Other

The NASBA Board of Directors will be meeting in Alaska in July and would likely request to have a dinner with the Board. Ms. Hanks stated that she would get the dates and send them to Ms. Hondolero.

Agenda Item 6 – Investigative Report

Investigator Bundick and Senior Investigator Summers joined the meeting and provided a summary of the investigative report in the packet.

The current report covered the period January 27, 2024 to April 12, 2024.

- 43 open cases
- 5 closed cases

The Board stated that older cases that are still lagging continue to be a concern. Ms. Bundick noted that she was out for an extended period and is now back and continuing work on the case load.

Ms. Hondolero asked if there were any good matrix samples that investigations would recommend the Board reviewing. Senior investigator Summers indicated that the Board of nursing had a good matrix that would be worth reviewing. Ms. Hondolero will request a copy of the matrix to share with the Board. Ms. Hanks stated that she would have an updated matrix copy for the Board to review at the August meeting.

The Board thanked the investigators for the report that was presented.

Ms. Zimmerman was present to discuss CPE issues with the Board.

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

RESOLVED to enter into executive session for the purpose of reviewing CPE matters.

The Board entered executive session at 10:02 a.m.

The Board went back on the record at 10:49 a.m.

Agenda Item 9 – Correspondence

The Board reviewed the correspondence in the meeting packet and noted that none of the items required response.

Agenda Item 10 – Board Business

ED Report

Board vacancy – two seats vacant (CPA and public member).

Division staffing – Ms. Hondolero is assisting with other programs; time worked on other programs is charged accordingly.

Renewal – the late renewal fee now applies for CPAs who have been lapsed more than 60 days.

Revenue/Expenditure Report – FY24 Q2 report was included in the meeting packet.

Licensee addresses – the Board would like to know the number of out of State and Out of county addresses for the CPAs licensed in AK.

Agenda Item 11 – Statutes/Regulations

A list of current active legislation that could impact the program was included in the meeting packet.

The Board stated that they would like to continue to review the regulations for areas that could use additional revision. All members will review the regulations and send any areas that they believe need work to Ms. Hondolero. The Board also requested that NASBA be notified of the recent regulation changes; specifically, 12 AAC 04.151.

Agenda Item 13 – Administrative Business

Confirm Upcoming Meeting Dates/Locations

- August 16, 2024 (Zoom)
- November 7-8, 2024 in Anchorage

Task Lists

Cori Hondolero

- Distribute a copy of the nursing matrix to Board members for their review.
- Notify NASBA of the update to 12 AAC 04.151.

Rachel Hanks

- Prepare updated matrix for Board review at the August Board meeting.
- Confirm NASBA Board of Directors July AK dates.

All Members

- Identify sections of the regulations that need additional review and send them to Ms. Hondolero; Board will review at the August meeting.

Agenda Item 12 – Application Review

The Board did a working lunch and started application review.

The Board took the following action on the applications that had been reviewed.

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

RESOLVED to approve Sahil Datta, Victoria Kiss, Chi-Khung Mambi, Andrea Manuel, Misha Sajjad, Vita Voloshin and Daniel Zhang for licensure by exam.

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

RESOLVED to approve the firm permits of SingerLewak LLP and Taylor & Olson, LLC.

The meeting was recessed at 3:54 p.m., until Friday, April 26, 2024.

Friday, April 26, 2024

Call to Order/Roll Call

The meeting was called to order by Rachel Hanks, at 12:02 p.m. Those present, constituting a quorum of the Board were:

Mark Diehl, CPA
Beth Stuart, CPA
Rachel Hanks, CPA
Steven Jordan, CPA

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

Cori Hondolero, Executive Administrator

Agenda Item 14 – Review Agenda

No changes were noted.

Agenda Item 15 – CPE Audit Review

The Board reviewed a couple additional applications before starting CPE audit review.

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

RESOLVED to approve the firm permit of Etiendem CPA.

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

RESOLVED to approve Blake Taplin for licensure by exam.

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

RESOLVED to approve the following CPE Audits:

- Alexas Bennett
- Ami Oppe
- Andrea Miller
- Andrew Cornelius
- Andrew Krysinski
- Anna Blake
- Anselm Staack
- Antoinette LoMonaco
- Barry Moring
- Brandon Lemmon
- Brenda Fulton
- Brian Lasselle
- Carren Walters
- Catalina Marquez
- Charmaine Ng
- Cheryl Bowers
- Chris Cook
- Cole Lindemann
- Cynthia Fields
- Deborah Lovvorn
- Deepika Pabbati
- Dilip Govindaraju
- Dinara Magadeeva
- Donna Brooks

- Erik Pearson
- Esther Adickes
- Evangeline Salvador
- Hannah Newberry
- Harry Sinz
- Heather Schrage
- Hiroshi Yamada
- Hojin Park
- Jacki Mallinger
- James Dieringer
- James Jacobs Jr.
- Janelle Anderson
- Jason Bontrager
- Javid Seyidov
- Jennifer Petersen
- Jennifer Segelhorst
- John Lawlor
- John Seagren
- Joseph Moore
- Karen Brewer-Tarver
- Kevin Van Nortwick
- Khadyja Johnson
- Kiara Ream
- Kristin Nangle
- Leland Bradish
- Margaret Melear
- Marisa DeLa Torre
- Melissa Beedle
- Melody Feniks
- Meri Mainwaring
- Merilee Smith
- Michael Redmond
- Michelle Short
- Neetha Kuriakose
- Nerissa Buendia
- Paul Wichorek
- Rachel Hanks
- Renee Bergeron
- Rita DeLa Torre
- Rosalia Patton
- Sarradha Ravindran
- Sergey Zhukov
- Shane Baird

- Shanna Entin
- Susanne Skaggs
- Tatia Khoshtaria
- Thomas Huling
- Todd Tew
- Tonya Gamble
- Tracy Steelman
- Valeria Dorofeeva
- Vincent Veit
- William Kolski
- Xin Fan
- Yongchao Huang
- Zachary Dameron
- Zitong Yang

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

RESOLVED to table the CPE audit of David Porter. Additional information is required; refer to the paralegal.

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

RESOLVED to deny the CPE audit of Jacob Dutton; refer to paralegal. Did not have at least 20 hours per year and some certificates missing.

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

RESOLVED to table the CPE audit of Denise Linnell; refer to paralegal due to being short 2 hours of ethics.

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

RESOLVED to table the CPE audit of Alexandra Blake; refer to paralegal due to being short 5 hours and not having at least 20 hours per year.

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

RESOLVED to approve the audit of Ryan Muspratt pending confirmation from the CPE provider that the 4-hour course was completed on 12/31/22. Refer to paralegal for additional follow-up.

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

RESOLVED to enter into executive session for the purpose of reviewing CPE issues.

The Board entered executive session at 2:11 p.m.
The Board went back on the record at 2:39 p.m.

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

RESOLVED to table the audit of Bartłomiej Roszczyk. Refer to paralegal; short of the 80-hour requirement, but no falsification.

Upon a motion duly made by Mr. Diehl; seconded by Mr. Jordan, and approved unanimously by the members present, it was:

RESOLVED to adjourn the meeting.

There being no further business, the meeting adjourned at 2:45 p.m.

Respectfully Submitted:



Cori Hondolero
Executive Administrator

Approved:



Rachel Hanks, Chair
Alaska Board of Public Accountancy

Date: 8/16/2024