

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

**BOARD OF PUBLIC ACCOUNTANCY**

**MINUTES OF TELECONFERENCE**

**June 4, 2020**

By authority of AS 08.01.070(2), and in compliance with the provisions of AS 44.62, Article 6, a scheduled teleconference of the Board of Public Accountancy was held June 4, 2020.

**Call to Order/Roll Call**

The meeting was called to order by Leslie Schmitz, at 2:06 p.m. Those present, constituting a quorum of the Board were:

Leslie Schmitz, CPA  
Wesley Tegeler, CPA  
Don Rulien, CPA  
Marja Beltrami, CPA  
Donald Vieira, CPA

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

Cori Hondolero, Executive Administrator  
Jun Mauquis, Regulations Specialist (Item #2)  
Dawn Bundick, Investigator III (Item #1)

**Agenda Item 1 – Review Agenda**

The Board reviewed the agenda and added: summary from AKCPA annual meeting and introduction of newly assigned investigator.

Investigator Dawn Bundick was present and had requested to stop by to introduce herself to the Board. She indicated that she had been with the Division for a long time and had been previously assigned to the CPA program. Ms. Schmitz asked if she had been given existing cases and Investigator Bundick indicated that she had been given some existing/open cases. Investigator Bundick provided her contact information to the Board.

Mr. Tegeler provided a summary to the Board regarding his presentation of current Board topics at the State Society annual meeting. He noted that he used

the summary sheet sent by Ms. Hondolero, which included the status of the legislative project, note about CPE and acceptable documentation, travel restrictions and covid-19 response (extension of scores and NTS). Mr. Tegeler noted that a Society member wanted it relayed to the Board that she did not like assigned Board staff working for other programs. Mr. Tegeler did clarify that time worked on other programs, is charged to that program.

### **Agenda Item 2 – Regulation Project**

The project had been out for public notice for the required period and no comments were received. The Board wanted to confirm the rest of the process. Mr. Maiquis stated that once the minutes and certifications were received, the project would then be passed to department of law. From there, it would move to the Lieutenant Governor's office and then would be effective 30 days after being signed.

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

**RESOLVED to adopt the regulation update for 12 AAC 04.235 as public noticed.**

### **Agenda Item 3 – FY21 Goals & Objectives**

The Board reviewed the FY20 Goals & Objectives and updated them for FY21 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. Monitor Covid19 impacts on exam candidates.**

- a. Continue to monitor NTS and exam score extensions.
- b. Monitor status of Alaska Prometric sites.

**Goal 5. 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 6. 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. One or two Board members and the Executive Administrator will attend the Alaska Society of CPAs annual meeting.
  5. 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.
  1. Explore mandatory use of a CPE tracking software program.
- 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 7. Continue Board oversight and 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.
- e. Continue dialog with investigative management regarding investigative costs and investigator turnover.

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

**RESOLVED to adopt the FY21 Goals & Objectives as amended.**

**Agenda Item 4 – Application Review**

The Board had access to the applications being considered via OnBoard.

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

**RESOLVED to accept the imposition of civil fine for case #2020-000193.**

\*Ms. Schmitz abstained from voting on this matter

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

**RESOLVED to accept the imposition of civil fine for case #2020-000226.**

\*Ms. Schmitz abstained from voting on this matter

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

**RESOLVED to approve Nicholas Hart and Breanna Golez for licensure by exam.**

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

**RESOLVED to approve the firm permit of Northern Numbers.**

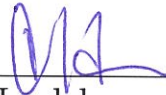
**Upon a motion duly made by Mr. Vieira seconded by Mr. Rulien, and approved unanimously, it was:**

**RESOLVED to approve Matthew Shea for licensure by reciprocity.**

\*Ms. Beltrami abstained from voting on this matter

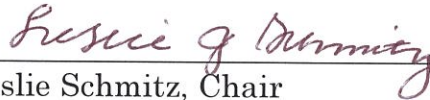
There being no further business, the meeting adjourned at 3:16 p.m.

Respectfully Submitted:



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Cori Hondolero  
Executive Administrator

Approved:



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Leslie Schmitz, Chair  
Alaska Board of Public Accountancy

Date: 8/13/2020