

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

BOARD OF PUBLIC ACCOUNTANCY

MINUTES OF TELECONFERENCE

August 28, 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 August 28, 2020.

Call to Order/Roll Call

The meeting was called to order by Leslie Schmitz, at 10:06 a.m. Those present, constituting a quorum of the Board were:

Leslie Schmitz, CPA
Wesley Tegeler, CPA
Karen Smith, public member
Don Rulien, CPA
Donald Vieira, CPA
Marja Beltrami, CPA

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:

Pat Hartman, representing National Association of State Boards of Accountancy (NASBA)

Agenda Item 1 – Review Agenda

NASBA had requested to speak with the Board regarding extension of exam scores and notice to schedule (NTS). Ms. Hartman thanked the Board for their willingness to schedule another teleconference to discuss this issue. Ms. Hartman indicated that an extension of NTS past the end of 2020 will be a financial issue due to the change in exam fees that will start in January 2021. There are over 3000 AK exam sections with open NTS; if extended into 2021, they would be testing under incorrect fees.

Ms. Hartman would ask the Board to consider that Prometric was only closed for about one month. They have capacity to test, the June testing window was extended, some testing centers have expanded hours and continuous testing started in July. NASBA is

aware that the Fairbanks testing center still being closed is a concern for candidates. Another consideration may be acceptance of scores by other jurisdictions; some may not accept the scores that have been extended past the end of 2020. India will be testing September and December and South Korea & Japan may open for testing soon.

NASBA requests that the Alaska Board allow them to assist in screening extension requests. NASBA has information on test locations that are/have been closed and countries where travel continues to be an issue. A blanket extension policy may lead to people taking advantage of it, when the extension request isn't due to something outside their control. NASBA is already processing similar extension requests for Colorado; the form could be changed to Alaska and added to the exam website. Candidates who believe they fall under the established criteria would submit their request and NASBA would screen it for the Board. Ms. Schmitz asked about if candidates can request the extension due to anxiety, etc. Ms. Hartman said that yes candidates can make a request; NASBA can ask for documentation from a doctor if necessary. Ms. Schmitz asked if NASBA could provide a list of accepted approval extension reasons. Ms. Hartman said that things like military deployment, death in family, etc. Covid-19 has also brought on additional reasons why people may request extensions. Maybe they have someone with a compromised immune system in their home; requests will be reviewed on a case by case basis. There may be financial reasons why a person needs to ask for an extension or a refund.

Ms. Schmitz asked about the Middle East and what is happening there. Ms. Hartman stated that there are currently travel restrictions impacting candidates in Jordan and Egypt. NASBA is currently reviewing the possibility of opening test sites in those countries. NASBA maintains a list of countries with travel restrictions. Ms. Schmitz asked for an estimate of candidates under current travel restrictions. Ms. Hartman indicated that she thought about 10 percent of those 3000 sections with open NTS might currently be impacted by travel restrictions within their home countries.

Ms. Hartman noted that New York is the only other state so far to extend anything into 2021. They took action because they believe that they are in a unique situation with limited public transportation and potential public safety issues. New York opted to only extended exam credit and not NTS.

Ms. Smith asked how long it takes a candidate to receive an answer once they have sent in their NTS extension request. Ms. Hartman stated that NASBA can typically review a request and make a decision within three business days. NASBA can send weekly or monthly lists to the Alaska Board. Mr. Vieira noted that he can understand the case by case review for NTS extension requests, but still feels there is too much changing day to day for candidates and still supports an additional blanket extension of exam scores. Ms. Hartman stated she can give the Board as much or as little candidate information as requested. It was also noted that remote testing is currently being explored with AICPA & Prometric.

Ms. Hartman again thanked the Board for their willingness to meet and talk through the extension scenarios. The Board thanked Ms. Hartman talking through the process and providing additional information.

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

RESOLVED to rescind the prior motion from August 13, 2020 extending all exam credit and NTS that originally expired 4/1/20-12/30/20 to June 30, 2021.

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

RESOLVED to extend exam credit for all candidates originally expiring 4/1/20-12/30/20 to June 30, 2021.

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

RESOLVED to request assistance from NASBA to screen requests for extension of NTS that expire from 12/31/20-6/30/21. NASBA to forward their recommendations for approvals/denials for Board review.

The Board requests that NASBA clearly document the reason(s) for denial recommendations.

There being no further business, the meeting adjourned at 11:11 a.m.

Respectfully Submitted:



Cori Hondolero
Executive Administrator

Approved:



Leslie Schmitz, Chair
Alaska Board of Public Accountancy

Date: 10/29/20