

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 19-20, 2022**

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 19-20, 2022.

**Thursday, May 19, 2022**

**Call to Order/Roll Call**

The meeting was called to order by Don Vieira, at 9:02 a.m. Those present, constituting a quorum of the Board were:

Don Vieira, CPA  
Steven Jordan, CPA  
Rachel Hanks, CPA  
Karen Smith, Public Member  
Lance Johnson, Public Member  
Beth Stuart, CPA (part of morning session)

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 #5)

Visitors present included:

John Rodgers, representing the Alaska Society of CPAs  
Ganchimeg Tumurbaatar

**Agenda Item 1 – Review Agenda**

Mr. Vieira added discussion regarding elimination of international candidates for licensure under agenda item ten.

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

**RESOLVED to approve the agenda as amended.**

**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 teleconference meeting.

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

**RESOLVED to approve the minutes of the February 14-15, 2022 meeting as written.**

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

Mr. Rodgers provided a summary of current AK Society activities:

1. CPE – 2022 CPE calendar will include some live classes as well as webcasts.
2. 2022 Annual Meeting – May 25<sup>th</sup> – 27<sup>th</sup> in Homer at Land's End Resort.
3. Bi-weekly Tax Round Table Meetings virtual – next meeting is Tuesday, June 14<sup>th</sup> at noon.
4. AICPA Spring Meeting of Council was May 16<sup>th</sup> – 18<sup>th</sup> in Austin, Texas.
5. 4<sup>th</sup> Annual BBB (Bottles, Buds & Brews Conference) is scheduled for September 29 & 30<sup>th</sup> at McMennamins Anderson School, Bothell, WA. This will be a hybrid (virtual & live) conference.
6. 2022 – 2023 Board of Directors Elections (asterisk represents new to the Board):

Past-President: Evelynna Caldwell  
President-Elect: Errol Russell\*  
President: Renee Bergeron  
Treasurer: Dominique Kurth\*  
Secretary: JoLynn Blancher\*

Directors: Margaret Hernandez, Michael Fink, Mike Richards  
Kelly Ward\*  
Heather Schrage\*  
Matthew Curley\*  
Hagelbarger Director: Evelynna Caldwell\*

7. AICPA 2021 Trend Report – Released last month. The AICPA 2021 Trends report has been published since 1971. The report identifies key trends in U.S. accounting enrollments and graduates, as well as hiring in the public accounting sector, and provides select information about CPA Exam candidates. This year's Trends report provides statistical projections and respondent expectations based upon university responses for the 2019-20 academic year and firm responses for the 2020 calendar year. <https://www.aicpa.org/professional-insights/download/2021-trends-report>
8. The AKCPA is assisting with the Summer Academy in Accounting for students going into 7<sup>th</sup>, 8<sup>th</sup> & 9<sup>th</sup> grade on Tuesday, June 21<sup>st</sup>, 2022, 9:00 am – 4:00 pm. This is a free program sponsored by the UAA College of Business and Public Policy.
9. The AKCPA Board supports travel for ED and Board Members to NASBA conferences. These conferences provide important profession and regulatory updates. Please let us know if the AKCPA Board needs to provide letter of support to ensure travel is approved.

The Board talked briefly about the Fairbanks testing site and wants confirmation that there are no plans to close this test site. Email Pat Hartman to confirm that there are no plans to close the Fairbanks test site.

### **Agenda Item 5 – Investigative Report**

Investigator Bundick and Ms. Stuart joined the meeting.

Investigator Bundick provided a summary of the investigative report in the packet:

- 30 open cases
- 13 closed cases

Mr. Johnson asked about the cases still pending from 2019 and asked if there has been any movement on those cases. Ms. Bundick stated that she would need to check on those; they might not be her cases and some of the cases on the list are getting close to needing review by a Board member. Ms. Bundick noted that there can be a variety of reasons for case delays. Ms. Bundick mentioned

sometimes finding conflicts in the statutes. Mr. Vieira requested that any known conflicts be compiled in an email to him, so that he could review them.

Ms. Bundick mentioned that a disciplinary matrix would be helpful. The matrix for barbers and hairdressers had been included in the packet. Mr. Vieira requested that all members review the matrix before the next meeting. Mr. Jordan asked about historical actions and indicated this would help the Board.

The Board thanked investigator Bundick for her report.

### **Agenda Item 6 – Public Comment**

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

The Board did introductions with new member Beth Stuart. Ms. Stuart stated that she is the managing partner of KPMG in Anchorage; has been in this role for about 8 years. She is an audit partner and joined the Board to get more involved and provide large firm perspective. Ms. Stuart indicated that her firm has people who can review statutes/regulations and she could share those firm resources with the Board. The other members, Ms. Hondolero and Mr. Rodgers also introduced themselves.

### **Agenda Item 7 – CPA Exam**

One survey had been received; it was emailed to Board members in advance of the meeting. The candidate noted that there was a test site closure in Fairbanks and the exam they had scheduled for Anchorage was cancelled at the last minute due to staffing. They were eventually able to test in Fairbanks, but the process was frustrating.

### **Agenda Item 8 – NASBA Updates**

#### **Meetings**

Western Regional Meeting – June 7-2, 2022

Colorado Springs, Co

The Board originally requested that 4 attend (staff and 3 members), that list was later reduced to just two names: Ms. Hanks and Ms. Stuart; still waiting on approval.

115<sup>th</sup> Annual Meeting – October 30-November 2, 2022

San Diego, CA

The Board established the following priority order for attendance:

- Don Vieira – voting member
- Cori Hondolero
- Lance Johnson
- Steven Jordan or Rachel Hanks

### Committees

It was noted that NASBA is looking for people to join committees. Applications are being accepted and final appointments will be announced around the time of the annual meeting.

Ms. Hanks – Education Committee – There was a webinar May 8<sup>th</sup>, but she was not able to attend and no after meeting wrap up was sent out; no updates.

Mr. Johnson – Continuing Professional Education (CPE) Committee – No meetings since February; no updates.

Ms. Stuart had to sign off the meeting; she noted that she would be attending in person the next day.

### Agenda Item 9 – Correspondence

The Board reviewed the correspondence in the meeting packet and noted that there were no items that required response.

### Agenda Item 10 – Board Business

#### ED Report

Board vacancy – One CPA seat still vacant.

Renewal – Since the February meeting, approximately another 100 licenses/permits were renewed.

CPAES – NTS requests are back to being processed by NASBA/CPAES. All score extension requests are being sent to Boards for review on a case by case basis.

Email to Boards from Director – it was noted that the Board had received an email from the Director regarding activities that would no longer be performed until programs are fully staffed.

#### FY23 – Goals & Objectives

The Board amended the goals and objectives for FY23 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.
- 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.

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

- a. Continue to monitor NASBA CPA Exam Services (CPAES).
- b. Evaluate and analyze other services offered by NASBA.
- c. Monitor NASBA committee activity.

**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.
- d. Advocate for improved testing opportunities for Alaska CPA exam candidates whether in-person or virtually.

**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.

**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 three (3) 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. Conduct CPE random audits and complete timely review and resolution of CPE audits.
    1. Explore mandatory use of a CPE tracking software program.
  - d. Complete a review of firm/licensee renewal forms and processes.

**Goal 6. Continue Board oversight and public awareness of enforcement activities.**

- a. Interact with the investigative unit regarding consistency and monitoring of cases.
- b. Continue participation with the NASBA Accountancy Licensee Database (ALD).
  1. Work with Division on automatic reporting of license action.

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

**RESOLVED to approve the FY23 Goals & Objectives as amended.**

License by Reciprocity

Mr. Jordan had prepared a document for Board review.

The Board discussed whether verification of experience should be required. It was noted that a few jurisdictions are on a tiered system. It was determined through discussion that to apply by reciprocity the applicant must have held their active CPA license in another jurisdiction for at least 2 years. The Board discussed removing the requirement to submit transcripts, experience verification and supervisor license verification for reciprocity applicants.

Mr. Jordan will draft some language for Board review at the August meeting and potentially have the draft ready to go out for public comment after the November meeting. Ms. Hondolero will research a couple other states reciprocity requirements and ask Ms. Burson if she has any other CEO's that might be willing to send her some reciprocity information.

Revenue/Expenditure Report

The Board reviewed the FY22 Q3 report. It was noted that the FY22 end of year report should be available for review and discussion at the November meeting.

International Candidates

The Board discussed the options – residency vs SSN requirement.

Ms. Hondolero noted that the license data can be downloaded and sorted for in-State/out of State/out of country. Mr. Vieira will draft up some changes for the next Board meeting. Ms. Hondolero will look for any historical information and send it to Mr. Vieira.

It was noted that the exam application process (handled by CPAES) would remain unchanged; changes will be to the licensure requirements only.

### **Agenda Item 11 – Statute/Regulation Projects**

HB44 – awaiting transmittal to the Governor.

The Board noted that no comments were received for the military temporary courtesy regulations that were sent out for public comment. Ms. Hondolero noted that there are some recommended edits from department of law; those edits had been emailed to all members in advance of the meeting.

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

**RESOLVED to adopt the proposed regulations dealing with temporary military courtesy license, as amended, although no public comments were received, and considering the cost to private persons.**

The meeting was recessed at 2:55 p.m., until Friday, May 20, 2022.

**Friday, May 20, 2022**

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

The meeting was called to order by Don Vieira, at 9:02 a.m. Those present, constituting a quorum of the Board were:

Don Vieira, CPA  
Steven Jordan, CPA  
Karen Smith, Public Member  
Rachel Hanks, CPA  
Lance Johnson, Public Member  
Beth Stuart, 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:

Ganchimeg Tumurbaatar

**Agenda Item 12 – Review Agenda**

No changes made to agenda.

**Agenda Item 13 – Application Review**

Ms. Hondolero provided the Board with the CE matrix that has been in use since 2009. The Board started application review.

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

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

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

The Board went back on the record at 10:35 a.m.

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

**RESOLVED to approve Lauren Zepp’s application to sit for the CPA exam.**

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

**RESOLVED to accept the recommendation from NASBA to deny the requests for Exam Score extension (12 AAC 04.200(i)) for:**

- Mozammel Islam
- Chastity Tacata
- Shiego Kuwayama

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

**RESOLVED to approve Fadhil al Hindi’s request for extension of FAR score credit to 6/30/22.**

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

**RESOLVED to approve Sumit Gupta's request for extension of REG score credit to 6/30/22.**

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

**RESOLVED to deny the score extension requests of Jatin Aneja, Masako Yoshinaga, Talal Alajlani, Salim Moodad and Santia Bernard B. Oka (12 AAC 04.200(i)).**

\*Salim Moodad's denial was read on the record in error; the Board later approved extension of the FAR score to consider the exam passed via OnBoard voting.

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

**RESOLVED to approve Ivan Gulevaty for licensure reinstatement.**

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

**RESOLVED to approve Sachin Adyanthaya, Elirose Bagcat, Emily Blanchard, Jasper De Zwart, Katelyn Dinkel, Enkhsanna Erdene-Ochir, Khaled Hamdan, Patrick Klein, Long Lam, Anastasiia Rogozhina, Bader Shahrure, Mukhammadyokubkhuja Sharafitdinkhodjaev and Michael Sullivan for licensure by exam.**

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

**RESOLVED to approve the firm permit application of Stephanie C. Hughes, CPA, LLC.**

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

**RESOLVED to approve the Out-of-State firm permit application of Rivero, Gordimer & Company P.A.**

The Board revisited the discussion regarding licensure for international applicants. It was noted that licensure of these applicants is not in the public interest, evaluating candidates residing outside the US takes time. Ms. Stuart

noted that initial licensure deals with everyone and mobility comes after the initial license has been obtained. Mr. Jordan stated that licensure should be based on where you are doing the preponderance of work; the citation for this will be sent to Ms. Hondolero to send out to the Board.

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

**RESOLVED to approve the late renewal of Nargiz Ahmadova; standard consent agreement required (no falsification).**

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

**RESOLVED to approve the late renewal of David Murdock; standard consent agreement required (no falsification).**

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

**RESOLVED to enter into executive session for the purpose of reviewing CE audit issues.**

The Board entered executive session at 3:41 p.m.  
The Board went back on the record at 4:37 p.m.

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

**RESOLVED to approve the random CE audits for:**

- Michiya Akuzawa
- William Arnold
- April Atherton
- Cynthia Brandt
- Karen Brewer-Tarver
- Katie Carrigan
- Craig Chapman
- Marcus Chappel
- Aurora Cokerland
- Gary Corrick
- Matthew Curley
- Zach Dameron
- Douglas Davison
- Julie Desimone
- Olena Eichinger

- **Nora Elliott**
- **Shanna Entin**
- **Karen Foster**
- **Glaya Georgieva**
- **Marilyn Gnad**
- **Philip Granberry**
- **Rachel Hanks**
- **Jad Hawwa**
- **Lori Hickox**
- **Amy Hillenbrand**
- **Martin Hoffer**
- **Kimberly Holliday**
- **Tiffany Hoogerhyde**
- **Michelle Hutchison**
- **Alexander Jackson**
- **Jun Jiang**
- **Jeffrey Johnson**
- **Paul Keeler**
- **Anastasiya Khalikov**
- **Sung-Il Kim**
- **Jenny Koenig**
- **Keiji Koide**
- **Neal Kutchins**
- **Audrey Lance**
- **Pamela Leary**
- **Jane Lee**
- **Corey Livingston**
- **Karie McDonald**
- **Keri Melvin**
- **Ann Metcalfe**
- **Richard Miller**
- **Scott Milner**
- **Andriy Misky-Ohlu**
- **Daniel Mitchell**
- **Maharram Mustafayev**
- **Miyuki Nakamura**
- **Kerry Ann Nangle**
- **Kristin Nangle**
- **Teresa Newins**
- **Mary Jane Pediangco**
- **Anthony Prenesti**
- **Dixie Retherford**
- **Lisa Rogers**
- **Buell Russell**
- **Kiyomi Sakurai**

- Mohan Samuel
- Shannon Sandberg
- Victor Schinzel
- Vincent Schmoyer
- Raju Shankar
- Sarah Skimin
- Lonnie Smith
- Wesley Smith
- Gregory Stachowiak
- Raeanne Stephens
- Carolann Stroup
- Cynthia Tisher
- Samuel Trotzke
- Koji Urano
- Dawood Vajhi
- Melanie Vandehey
- Beverly Weis
- Paul Welp
- Beverly Westhoff
- Robert Williams
- Eduardo Winck
- Helena Wong
- Yoon Woo
- Wenwen Xie
- Amber Zins

\*Ms. Hanks did not review/vote on her random CE audit.

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

**RESOLVED to table the random CE audits of James Dieringer, Tarek Hanouni, Jakhongir Shirinov and Richard Sleboda; additional information required to substantiate compliance with 12 AAC 04.350 or 12 AAC 04.360(1) or (2).**

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

**RESOLVED to deny the random CE audit of John Trandel-Korenchuk. No falsification noted; 12 AAC 04.300 and 12 AAC 04.380 - there is a cap on the number of hours that can be earned for teaching (30) and this number was exceeded.**

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

**RESOLVED to deny the random CE audit of Ricardo Orduna. No falsification noted; short of the ethics requirement during the license period.**

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

**RESOLVED to deny the random CE audit of Linda Swain. No falsification noted; short of the ethics requirement during the license period.**

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

**RESOLVED to deny the random CE audit of Michelle Prebula; CE does not meet the requirements of 12 AAC 04.300, standard consent agreement required.**

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

**RESOLVED to deny the random CE audit of Tiffany VanHorn; CE does not meet the requirements of 12 AAC 04.300, standard consent agreement required.**

The Board discussed automatic suspension of license for those that fail their CE audits and requested presentations at the August meeting on the investigative process and a CE/audit overview from the paralegal.

#### **Agenda Item 14 – Administrative Business**

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

- August 25-26, 2022 – Anchorage
- November 7-8, 2022 – Zoom
- February 2-3, 2023

##### **Task Lists**

##### **All Members**

- Review sample fine matrix (in packet) and bring any comments/ideas to the next meeting.

##### **Don Vieira**

- Draft language regarding updates to licensure requirements (residency).

Steven Jordan

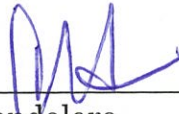
- Draft language regarding reciprocity (reduction of what needs to be sent to complete application).
- Send Ms. Hondolero language on licensure being based on where preponderance of work is done.

Cori Hondolero

- Look up a few jurisdictions reciprocity requirements; send info to Mr. Jordan. Could also check with Crista (State Society) to see if she has contacts that could provide this info.
- Look for historical info on SSN and residency requirements; send to Mr. Vieira.
- Set up investigative and CE audit presentations for the August meeting.
- Email Pat Hartman to confirm that there are no plans to close the Fairbanks site.

There being no further business, the meeting adjourned at 4:57 p.m.

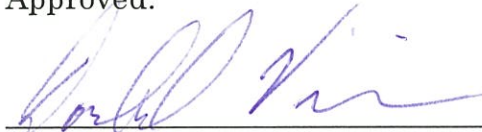
Respectfully Submitted:



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Cori Hondolero  
Executive Administrator

Approved:



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Don Vieira, Chair  
Alaska Board of Public Accountancy

Date: 8/25/22