

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 11-12, 2023**

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 11-12, 2023.

**Thursday, May 11, 2023**

**Call to Order/Roll Call**

The meeting was called to order by Don Vieira, at 9:27 a.m. Those present, constituting a quorum of the Board were:

Don Vieira, CPA  
Steven Jordan, CPA  
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  
Dawn Bundick, Investigator III (agenda item #6)  
Katrina Eldred, Investigator II (agenda item #6)  
Jennifer Summers, Senior Investigator (agenda item #6)  
Marilyn Zimmerman, Paralegal II (agenda item #6)

Visitors present included:

Crista Burson, representing the Alaska Society of CPAs (AKCPA)  
John Rodgers, CPA, representing the Alaska Society of CPAs (AKCPA)  
Lisa Rogers, CPA, representing herself  
Ahmad Awad – connected/disconnected multiple times from meeting

**Agenda Item 1 – Review Agenda**

The Board reviewed the agenda; no changes were made.

**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 2-3,  
2023 meeting as written.**

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

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

1. Alaska Society of CPAs Board of Directors met on April 26th.
2. 2023 Annual Meeting is next Wednesday, May 17th – Friday, May 19th at the Alyeska Resort in Girdwood.
3. AICPA Spring Council is May 23rd – 25th, 2023 in Washington, D.C.
4. Bi-weekly Tax Round Table Meetings virtual – next meeting is Tuesday, May 16th at noon.
5. Leadership Academy 2023 – 8 rising CPAs in the 2023 class met in for an all-day session in February. The 2023 class will conclude with a 2-day session, June 12th – 13th, all in person in Anchorage.
6. 5th Annual BBB (Bottles, Buds & Brews Conference) is scheduled for August 3rd at McMennamins Anderson School, Bothell, WA. This will be an in-person event with a virtual option.
7. 2023 – 2024 Board of Directors Elections (highlighted are new to the Board):  
President: Errol Russell  
Past-President: Renee Bergeron  
President-Elect: Margaret Hernandez  
Treasurer: Dominique Kurth (elected to 2nd term)  
Secretary: Emily “Kylie” Kroeker  
Directors:

Meghan Carson  
Matthew Curley  
Michael Fink (elected to serve another term)  
Alyssa Larsen  
Heather Schrage  
Kelly Ward  
Hagelbarger Director: Renee Bergeron

8. Legislative/Advocacy Update – Rep. Ben Carpenter introduced HB142 in late March. This bill proposes a 2% statewide sales tax on goods and services. This bill was referred to the House Ways & Means and Finance committees. The House Ways & Means committee is met on April 26th for a presentation on the economic impact of a sales tax. Monitoring all closely and collaborating with partner organizations on materials for members to contact legislators when necessary.

9. Prometric Scheduling – Contacted on March 30th by Professor at UAF and exam candidate unable to schedule exam parts. Schedule showed no open seats for months in advance. Notified Cori and Mike Decker at the AICPA. Mike Decker notified Prometric and was told *“Ultimately, there was no issue with the testing center. Site #7734 – Fairbanks, Alaska is a site with very low testing volume, due to its location. As such, our test center manages their capacity accordingly. To ensure your candidate was quickly assisted, a ticket was submitted and the internal team reached out to schedule the candidate.”* Candidates are having to request special assistance to request test slots be added.

10. NASBA CPA Exam Model Rule Amendment - On April 21, 2023, the NASBA Board of Directors voted to adopt an amendment to UAA Model Rule 5-7. The amendment increases the length of conditional credit from 18 months to 30 months, bases the calculation of conditional credit for Exam sections passed on the date that scores are released, and adds descriptive language to provide greater clarity for when Boards of Accountancy may extend conditional credit.

The AKCPA Board of Directors supports this suggested change.

The Board discussed the Fairbanks test center and noted that it sounds like it there are still scheduling issues. It was unclear if the issue is that the person responsible for opening blocks of dates, is not opening them in a timely manner. Since this is not a main center, the way it operates is different and requires more inquiries to track down openings and assist candidates. The Board will send an email to their contact at NASBA, to see what if anything can be done to resolve these scheduling issues.

### **Agenda Item 5 – Public Comment**

Lisa Rogers, CPA was present at the meeting to provide public comment.

Ms. Rogers wanted to voice her support for the change of time to complete the exam from 18 to 30 months and noted that candidates should be given up to 60 months (5 years) to pass all sections of the exam. She also noted that based on her review, there are three sections of the regulations that would need to be updated to complete this change.

The Board noted that they would be considering this change as part of a current regulation clean up project and appreciated her taking the time to attend and provide her comments to the Board.

### **Agenda Item 6 – Investigative Report**

Investigator Bundick, Investigator Eldred and Senior Investigator Summers joined the meeting. Division paralegal Marilyn Zimmerman was also in attendance. Investigator Bundick provided a summary of the investigative report in the packet:

- 29 open cases
- 13 closed cases

The Board again asked about the 2019 case progress and Ms. Bundick noted that all cases are still being worked.

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

**RESOLVED to enter into executive session for the purpose of discussing investigative matters.**

The Board entered executive session at 9:56 a.m.

The Board went back on the record at 10:27 a.m.

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

**RESOLVED to accept the Imposition of Civil (ICF) for case #2023-000163.**

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

**RESOLVED to not charge any fees for the continuing education hour shortage, due to hardship for case #2023-000164.**

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

**RESOLVED to accept the Imposition of Civil (ICF) for case #2022-000067.**

The Board thanked the investigators and paralegal for the report/agreements that were presented.

Ms. Hanks had worked on the draft disciplinary matrix and the Board reviewed the draft and requested that more detail be added regarding when fines apply. It was also noted that Board action is separate from criminal action. The matrix is intended to be a tool that the Board can use and should help with consistency. The Board requested that the types of issues that may require two Board members to review be noted. There should be 4-5 standard things on the matrix, which covers the majority of the cases that would come before the Board; everything else would be on a case-by-case basis. Ms. Hanks stated that she would revise the draft and send it to Ms. Hondolero by July. Ms. Hondolero will then send out to the Board and the updated matrix can be on the agenda again during the August meeting.

#### **Agenda Item 7 – CPA Exam**

The Board reviewed the exam survey and performance data in the meeting packet. Ms. Hondolero and Ms. Smith did complete an un-announced visit at the Anchorage location after the last meeting.

#### **Agenda Item 8 – NASBA Updates**

##### **Meetings**

Western Regional meeting: Hanks/Hondolero attending.

##### **UAA Changes (Section 5-7)**

Change from 18 to 30 months to complete the exam; does this change reciprocity/substantial equivalency?

##### **Committees**

Mr. Johnson – Continuing Professional Education (CPE) Committee – nothing to report; committee has not met this year.

Ms. Hanks – Education Committee – was not able to attend the last meeting. Committee has a new Chair and is still trying to address pipeline issues.

#### **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 (1 CPA/1 public member).

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

SSN exemption – Chair Vieira and Ms. Hondolero met with the Director after the last meeting. Additional questions were sent to department of law, but no response had been received yet.

AKCPA annual meeting – Chair Vieira will attend and provide an update during the business meeting.

#### **Revenue/Expenditure Report**

FY23 3<sup>rd</sup> quarter report was included in the packet.

#### **Annual Voting – Chair & Secretary/Treasurer**

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

**RESOLVED to have Mr. Vieira remain the Chair of the Board.**

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

**RESOLVED to have Ms. Hanks remain the secretary/Treasurer of the Board.**

#### **FY24 Goals/Objectives**

The Board reviewed the FY23 goals/objectives and made changes for FY24. Ms. Hondolero indicated that she would update the draft and provide it to the Board the next day for review and adoption.

#### **Renewal Forms**

The Board requested that the last CE tracking sheet and copies of the last renewal forms be sent out to Board members for review and that they also be included in the August meeting packet.

**Agenda Item 13 – Application Review**

The Board wanted to act on some of the applications that did not require additional review/discussion.

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

**RESOLVED to approve the reinstatement applications of Elise Flayhan, Robert Kelley, Barbara Kite and Rosemarie Rivard.**

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

**RESOLVED to approve Karen Agonoy, Ellen Edmonds, Tsung-Han Hsieh, Yusuke Kato, Garnet Robertson and Masayoshi Takeda for licensure by exam.**

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

**RESOLVED to approve Aminata Taylor for licensure by reciprocity.**

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

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

The Board entered executive session at 1:56 p.m.

The Board went back on the record at 2:53 p.m.

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

**RESOLVED to deny the reinstatement application of Munther Alarayedh; 12 AAC 04.155, 12 AAC 04.520(b)(1) and 12 AAC 04.530(5)(A).**

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

**RESOLVED to deny the request for reconsideration from Gregor Gruenthaler regarding his continuing education requirements, the prior Board action stands.**

The meeting was recessed at 2:55 p.m., until Friday, May 12, 2023.

**Friday, May 12, 2023**

**Call to Order/Roll Call**

The meeting was called to order by Don Vieira, at 9:04 a.m. Those present, constituting a quorum of the Board were:

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

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

Cori Hondolero, Executive Administrator  
Alison Osborne, Regulations Specialist II

Visitors present included:

Crista Burson, representing the Alaska Society of CPAs (AKCPA)  
Elizabeth Wolfe, representing NASBA  
Shelby Nelson, representing NASBA

**Agenda Item 11 – Review Agenda**

No changes were noted.

**Agenda Item 12 – Statute/Regulation Projects**

Ms. Wolfe, Ms. Nelson and Ms. Osborne were all present to review the draft regulations with the Board. Ms. Wolfe had prepared an updated draft after reviewing the last draft provided by AICPA and having some discussions with Chair Vieira and Ms. Hondolero. A copy of the UAA language for peer review was also provided to the Board.



Ms. Osborne noted a couple of general items for the required formatting of any regulation changes. There can't be an introduction section and definitions are always placed to the back of the regulations.

There was discussion about having more in the regulations regarding "principal place of business." The Board also wants it to be clear when someone is required to obtain a CPA license. The Board discussed adding a new section in article 3 called qualification for licensure. Mr. Jordan made some notes and indicated that he would send the draft language to Ms. Hondolero.

12 AAC 04.004 – change "accountant" to "CPA."

New section 12 AAC 04.160 – Lance will review how this would apply to international applicants.

12 AAC 04.200 – send updated UAA language regarding change to 30 months to Ms. Osborne and she will incorporate into draft.

12 AAC 04.340(c) – add "as a CPA" to the end of the sentence.

Peer Review – update to incorporate UAA language. Alaska does not want to have peer review oversight committee (PROC) language added.

The Board determined that an additional work session would be required to continue to review the draft regulations. The Board thanked Ms. Wolfe for her work updating the draft and thanked Ms. Osborne for attending to get up to speed on the project.

### **Agenda Item 13 – Application Review**

The Board continued application review.

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

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

The Board entered executive session at 11:33 a.m.

The Board went back on the record at 12:07 p.m.

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

**RESOLVED to deny the requests for Exam Score extension from Osama Emad Al Afyouni, Kais Almasri, Ahmad Awad, Adel Malath Al Bargouthy, Darryl Francis, Yogesh Kumar,**

**Karam Saab, Kaushal Sanghvi, Ahmed Shehab and Shagun Biyani (12 AAC 04.200(i)).**

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

**RESOLVED to approve Srishti Chopra's request for extension of FAR score credit to 6/2/23.**

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

**RESOLVED to approve Hemant Pahuja's request for extension of FAR score credit to 8/14/23.**

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

**RESOLVED to deny Ritesh Shetty's request for REG score extension credit (12 AAC 04.200(i)) but approve an extension of FAR score credit to 9/15/23.**

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

**RESOLVED to approve Reena Thakur's request for extension of FAR score credit to 6/29/23.**

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

**RESOLVED to approve Majd Hamarsheh's request for extension of REG score credit to 7/15/23.**

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

**RESOLVED to approve Sara Batool, Victoria Cowley and Lucas Smith for licensure by exam, but to send a note to the Texas Board letting them know that Texas is likely their principal place of business.**

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

**RESOLVED to approve Steve Kim, Eun Bin Lim and Guangdong Xu for licensure by exam.**

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

**RESOLVED to table the licensure by exam application of Benjamin Schwartz; applicant has not met the accounting concentration requirements.**

The Board noted that the management & organization science course was not accepted as accounting (24 semester hours are required).

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

**RESOLVED to approve Emma Gamble and Maria Washington for licensure by reciprocity.**

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

**RESOLVED to approve the firm license of H&M Tax & Accounting LLC.**

\*Ms. Hanks abstained from voting on this application.

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

##### **Goals & Objectives FY24**

Ms. Hondolero had updated the draft for the Board.

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

**RESOLVED to amend Goal #1 – add a new item a – “publish updated regulations that conform with HB44.”**

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

**RESOLVED to adopt the FY24 Goals & Objectives as amended.**

The adopted FY24 Goals & Objectives are listed below.

**Goal 1. Ensure parity between statutes/regulations.**

- a. Publish updated regulations that conform with HB44.
- b. 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.
- c. Continue to work with Division to find ways to limit licensure to those legally eligible to work in the US.

**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.
  - 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.
- c. Finalize disciplinary matrix for Board reference of common infractions.

Confirm Upcoming Meeting Dates/Locations

- May 31, 2023 – Regulations work session
- August 24-25, 2023
- November 16-17, 2023
- February 8-9, 2024

Task Lists

Cori Hondolero

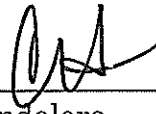
- Work with Chair on email to NASBA re: Fairbanks test site
- Send out CPE tracking sheet and renewal forms from the 2021 renewal

Rachel Hanks

- Update investigative matrix by July – send to Ms. Hondolero

There being no further business, the meeting adjourned at 12:32 p.m.

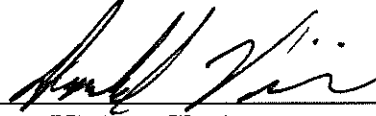
Respectfully Submitted:



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Cori Hondolero  
Executive Administrator

Approved:



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Don Vieira, Chair  
Alaska Board of Public Accountancy

Date: 8/24/23