

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

BOARD OF PUBLIC ACCOUNTANCY

MINUTES OF TELECONFERENCE

May 31, 2023

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 May 31, 2023.

Call to Order/Roll Call

The meeting was called to order by Don Vieira, at 9:03 a.m. Those present, constituting a quorum of the Board were:

Don Vieira, CPA
Beth Stuart, CPA
Rachel Hanks, CPA
Lance Johnson, Public member
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
Alison Osborne, Regulations Specialist II
Sylvan Robb, Division Director

Agenda Item 1 – Statute/Regulation Projects

The Board worked from the most recent draft sent out by Ms. Hondolero, which incorporated comments from all members. The Board started at the beginning of the document and reviewed section by section.

12 AAC 04.038 – update AICPA web address in editor’s note; use the AICPA/CIMA address (<https://www.aicpa-cima.com/>).

12 AAC 04.130 – ok to update or leave alone.

12 AAC 04.140 – updates to section are fine.

Newly proposed section 12 AAC 04.151 – Ms. Osborne noted that this section will not work as written, but she could incorporate the concept into the project. These updates tie in with draft language prepared at the last meeting from Mr. Jordan. Make sure that Ms. Osborne has a copy of the language.

12 AAC 04.155 – reference in this section updated (04.520).

Director Robb joined the meeting. She stated that she had received confirmation back from department of law that if the existing exemption requirements are met, a license shall be issued. It was noted that the requirement to have a letter from the social security administration (SSA) issued within the last 12 months may become problematic for applicants if the SSA won't issue multiple letters to the same applicant.

The Board had asked if this was an all or nothing interpretation from law. Could the CPA Board have different requirements. Director Robb indicated that the Board would need to seek a legislative change to operate outside of the set exemption requirements. Another option might also be an increase to initial license fees. It was noted that a tiered fee system for resident and non-resident applicants was unlikely, and the Board noted they were not interested in this option anyway.

Director Robb noted that two bills that had recently passed were for other programs within the Division. There was a pharmacy bill that the Board may want to review for sample language. The Division may be able to assist with draft language and passing the message to legislators. The Board will need to make a motion to seek legislative change and identify a Board member to speak on behalf of the Board. Director Robb thanked the Board members for their service and the Board thanked Director Robb for taking the time to attend the meeting.

12 AAC 04.160 – The Board wants to leave this section in the project to help with background check section that is being added.

Newly proposed section for background checks (12 AAC 04.161?) – Ms. Osborne stated that the Board may have some issues getting this added to the regulations due to more recent guidance from department of law. The Board noted that they would like to proceed with this section being left in the draft.

12 AAC 04.165 – add that applicant must hold a current/valid license in good standing, add a 180-day requirement for obtaining licensure once Alaska becomes the principal place of business and add requirement to be legally able to work in the US. Ms. Osborne noted that she would be making some additional updates to this section. Leave in the requirement to supply names of three individuals who can verify good moral character. Remove sections (c), (d) and (e) from the draft.

12 AAC 04.175 – Make sure that this section mirrors the additions made to 12 AAC 04.165 regarding being legally able to work in the US. The Board would also like an attestation added to the application. Review what Utah, Idaho and Iowa have on their applications for examples.

12 AAC 04.180 – delete reference to 12 AAC 04.165.

12 AAC 04.195 – change “State” to “US jurisdiction.”

12 AAC 04.200 – change sections (g)-(i) to mirror the updated UAA language in section 5-7 (a)(1)-(3). It was noted that the Board still retains the authority to grant blanket extensions if a situation like the covid pandemic ever happened again.

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

RESOLVED to seek legislative change to require that any applicant for licensure provide a US SSN or similar requirement.

*The Board designated Chair Vieira to represent the Board while working on these legislative changes.

Agenda Item 2 – Administrative Business

The Board had received one imposition of civil fine (ICF) document for review.

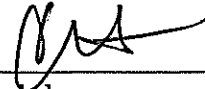
Upon a motion duly made by Mr. Jordan seconded by Mr. Johnson, and approved unanimously, it was:

RESOLVED to accept the Imposition of Civil Fine (ICF) for case #2022-000056.

The Board set another regulation work session for June 13, 2023, from 9-noon. The Board requested an updated version of the draft before the next work session. It was noted that the review would start at article 5 during the next work session.

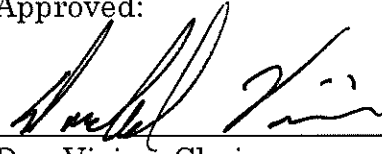
There being no further business, the meeting adjourned at 11:54 a.m.

Respectfully Submitted:



Cori Hondolero
Executive Administrator

Approved:



Don Vieira, Chair
Alaska Board of Public Accountancy

Date: 8/24/23