

**STATE OF ALASKA  
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT  
DIVISION OF OCCUPATIONAL LICENSING  
BOARD OF PUBLIC ACCOUNTANCY**

**MINUTES OF MEETING**

**May 3-4, 2004**

By authority of AS 08.04.025 and AS 08.01.070(2), and in compliance with the provisions of AS 44.62, Article 6, a scheduled meeting of the Alaska State Board of Public Accountancy was held on May 3-4 beginning at 9:30 a.m. The meeting was held in the Atwood Building, 550 West 7<sup>th</sup> Avenue, Suite 1860 in Anchorage, Alaska.

**Monday, May 3, 2004**

**Item 1            Call to Order/Roll Call**

The meeting was called to order by Steve Tarola, Chair, at 9:51 a.m.

There were present, constituting a quorum of the board:

Steve Tarola – CPA, Chair  
Sandra Wilson - CPA  
Dan Kennedy, CPA  
Laura Welles, Public Member

Marjorie Kaiser, CPA, was unable to attend.

One CPA member position and one public member position are currently vacant.

In attendance from the Department of Community and Economic Development, Division of Occupational Licensing, was:

Ginger Morton, Licensing Examiner

Members of the public in attendance were:

Leslie Schmitz, representing the Alaska Society of CPAs (ASCPA).

**Item 2            Review/Amend Agenda**

The agenda was amended as follows:

- Item 9, the Investigative Report, was moved to 9:00 a.m. on Tuesday morning.
- Correspondence from P. Sheldon Flom, Teddy Lee and Christy McNeil was added to Item 18.
- Item 10, UAA Accounting Students was moved to 3:00 p.m.
- Concerns with the Prometric Testing Site in Anchorage were added as E to Item 11.

**On a motion made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

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

**Item 3            Welcome New Board Members**

There were no new board members to welcome.

The board expressed concern at the lack of new appointments to the board and wondered if would be appropriate to contact Boards and Commissions and request appointments. Steve Tarola asked the licensing examiner to email him the telephone number for Boards and Commissions after returning to Juneau.

**Item 4            Review/Approve Minutes**

A. January 29-30, 2004 Minutes.

**On a motion made by Dan Kennedy, seconded by Sandra Wilson, and approved unanimously, it was**

**RESOLVED to approve the January 29-30, 2004 minutes as written.**

Steve Tarola then indicated that he had revisions to the minutes as follows:

- On page 3, the word “was” was removed from Dan Kennedy’s motion to approve the October 2-3 minutes.
- On page 4, Item 6, Annual Meeting, wording was added to indicate that former board members Dean Nelson and Bruce Ogle also attended the Annual Meeting in Hawaii.

- Also under Item 6, wording was added to indicate that a 12-page trip report on the Annual Meeting had been prepared by Steve Tarola and included in the October 2003 board packet.
- On page 4, Item 6(B), the paragraph was changed to read that Alaska is substantially equivalent in its licensing requirements except for its requirement for attest experience.

**On a motion made by Dan Kennedy, seconded by Laura Welles, and approved unanimously, it was**

**RESOLVED to approve the January 29-30, 2004 minutes as amended.**

B. Review of Mail Votes. The board reviewed the mail votes conducted since the January 2004 meeting, which were:

- 1) Approval of the application of Christopher J. Michaelson, CPA, PC for a resident corporate permit;
- 2) Approval of the application of Stevens, Michaelson & Co. for a resident partnership permit; and
- 3) Approval of the mandatory continuing education audit of Anthony R. Lanza, License No. 1053.

**Item 5 Public Comment**

Leslie Schmitz, representing the ASCPA, handed out to the board copies of correspondence she had received from CPA Exam candidate Christy McNeil relating her unfavorable experience at the Prometric Testing Center in Anchorage. This will be discussed under Item 18, Correspondence.

Ms. Schmitz told the board that the ASCPA supports a regulation change allowing CPAs to charge commissions and contingent fees, under limited circumstances. This will be discussed further under Item 12(D).

**Item 6 Goals and Objectives for FY 2003-2004**

A. Status Chart and Action Items. The board reviewed the updated chart of its status on its existing goals and objectives.

The board members concurred that Goal 1, accommodating the computerized CPA Exam, Goal 3, requiring a CPE course in ethics, Goal 5, bringing NASBA's Western Regional Meeting to Anchorage

in 2005, and Goal 2, monitoring and reacting to changes in the professional environment for CPAs had all been accomplished.

Sandra Wilson noted that the status of Goal 4, continuing active involvement with NASBA, could be updated to reflect that Dan Kennedy has submitted a request to serve on NASBA's Ethics Committee, and she has submitted a request to serve on NASBA's CPE Committee.

**Item 7**      **NASBA Meetings/Items**

A. NASBA Director's Meeting Highlights. Sandra Wilson attended the NASBA Director's meeting in Scottsdale, Arizona in January. She told the board that other than what was summarized in the report in the board packet, a continuing item of focus was the relationship between Prometric and Micromash, which is possibly a conflict of interest, and that Prometric has been directed to divest itself of Micromash. She indicated this is an ongoing matter, so she was not at liberty to discuss it in detail.

B. Nominees for NASBA Regional Directors and Director's at Large.

**On a motion made by Dan Kennedy, seconded by Laura Welles, and approved unanimously, it was**

**RESOLVED to nominate Sandra Wilson to the position of Pacific Regional Director.**

**On a motion made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to support the nomination of Thomas Sadler for the position of NASBA Director at Large.**

**On a motion made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to nominate Laurie Tish of Washington for NASBA's Nominating Committee.**

The licensing examiner was asked to contact Laurie Tish to see if she was interested in being nominated for NASBA's Nominating Committee before submitting a nomination letter on her behalf.

**On a motion made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to nominate Walter Davenport of North Carolina for the position of Director at Large.**

The licensing examiner was asked to obtain resumes and prepare nomination letters for the individuals nominated for the various NASBA positions.

C. Regional Meeting in La Jolla, CA, June 16-18, 2004. The board asked the licensing examiner to contact NASBA to determine what expenses would be reimbursed for a board member to attend the Regional Meeting, and to determine if NASBA would pay for new board members to attend, providing new members were appointed.

Laura Welles indicated she would be interested in attending, but felt that Marjorie Kaiser should be given first opportunity to attend.

D. Diane Rubin, Nominated Chair for 2005-06. Steve Tarola offered to write a letter of congratulations to Diane Rubin on behalf of the Alaska Board.

**Item 8 Monitoring Changes in the Professional Environment for CPAs**

A. NASBA

- 1) Summary Report of SOX/PCAOB Focus Questions.
- 2) American Assembly Press Release.
- 3) Focus Questions Submitted by Alaska – April 2, 2004.

The board members reviewed the above items, and thanked Steve Tarola for preparing responses to the April 2004 focus questions on behalf of the board.

Sandra Wilson took a moment to explain to the board the purpose and process of developing focus questions.

B. AICPA

- 1) Overview of “State Cascade”.
- 2) State Legislation Reform – 2004.

In reviewing the document "Accounting Reform Legislation Affecting the Profession" the board noted that this legislation reform is not an issue for Alaska at the present time.

Sandra Wilson commented that at the heart of most of the legislation reform was the independence issue, which is a complex matter for auditors.

C. PCAOB

- 1) Current News and Events.
- 2) Latest Rulemaking Calendar.

The board briefly reviewed and commented on the PCAOB documents.

***Recess***      ***The board recessed at 10:50 a.m., reconvened at 11:00 a.m.***

**Item 10**      **University of Alaska Anchorage Accounting Students**

The board reviewed a letter Steve Tarola had written inviting UAA accounting students to attend the meeting and the response received. The accounting students had not yet arrived, so this item was deferred until later.

**Item 11**      **Computerized Exam Status**

A. Anchorage Testing Site Visit & UAA Budget Cuts.

Dan Kennedy had visited the Anchorage Prometric Testing Center on March 18, 2004 and the board reviewed the report prepared by him.

Mr. Kennedy commented that the weakness he talked of in his report is similar to the present report sent to the board by CPA exam candidate Christy McNeil, which the board will discuss later. He said in his opinion the testing center is located in a Class B building. He also commented that the parking lot was a mess with ice and water making it hard to park. He also stated that the building is for sale and the possibility of relocation to a new building will cause disruption to Alaska candidates.

Mr. Kennedy said he thought the actual testing terminals were quite appropriate, security appeared adequate and that he was very impressed with the personnel.

B. Administrative Procedures Update. The licensing examiner told the board that administratively, after a somewhat rocky beginning, things were going quite smoothly with the implementation of the computerized exam.

The board asked the licensing examiner to prepare a comparison of initial examination and reexamination fees to other states for the next board meeting.

C. Charges for Lack of Social Security Numbers. The licensing examiner explained that this did not appear to be a problem because social security numbers are easily obtained from a candidate's transcript, and foreign candidates will not be subject to NASBA's \$67.50 fee for not providing a social security number.

D. CBT National Candidate Database – Progress Report. The licensing examiner briefly explained some of the problems that had been encountered with NASBA's Gateway System and provided a handout detailing the problems and the projected dates of resolution.

E. Concerns with Anchorage Testing Center. The board discussed sending a survey to candidates that have sat for the exam at the Anchorage testing center to determine if any problems were encountered and if there were any problems in scheduling. The licensing examiner was asked to prepare a short survey to send to the candidates after they have sat for the exam.

A major concern expressed by Steve Tarola is that the contract with NASBA states that if a candidate schedules 45 days in advance, they will be assured the test date they have selected, and he wants to make sure that candidates are being scheduled for the date they request.

The licensing examiner was also asked to contact Prometric to find out if a list of candidates could be obtained that sat for the exam the previous week, and then send a survey to those candidates.

**On a motion duly made by Sandra Wilson, seconded by Laura Welles, it was**

**RESOLVED to create a simple survey to send to exam candidates after they have sat for the CPA exam.**

The motion was not approved unanimously, with Dan Kennedy voting against.

The board requested that the surveys ask the exam candidates if any difficulties were encountered in the scheduling process, how they would rate the testing experience and environment, the application process, and provide an opportunity for comment.

***Recess***      ***The board recessed for lunch at 11:50 a.m., reconvened at 1:15 p.m.***

**Item 12**      **Regulations - Current**

A. Civil Fines for Unlicensed Activity. The board discussed its desire to be able to implement a substantial fine, in excess of the \$500 that is presently allowed by AS 08.04.640, for unlicensed activity. The board asked the licensing examiner to discuss this with the Regulations Specialist, Kurt West, even though it would require a statute, not regulation, change.

The board indicated it would like to pursue a statute change giving it authority to assess a civil fine in excess of \$500 for unlicensed activity, and will work toward presenting a bill during the 2005 legislative session.

B. Ethics Course Requirement. The licensing examiner told the board that this regulation had gone to the Lt. Governor's Office and became effective April 16, 2004.

C. Commissions and Contingent Fees. Leslie Schmitz explained to the board how a survey was conducted among the members of the ASCPA with the result being that the ASCPA passed a resolution in favor of allowing CPAs to accept commissions and contingent fees.

**On a motion duly made by Dan Kennedy, seconded by Sandra Wilson, it was**

**RESOLVED to ask the regulations specialist to draft regulations that would allow CPAs to accept commissions and contingent fees, which 12 AAC 04.100 presently prohibits.**

D. Computerized Exam Regulations. Included in the board packet was a copy of the regulations for the computerized CPA Examination, which became effective March 24, 2004.

**Item 13**      **Regulations – Future**

A. UAA Status Report Including NASBA Guidelines. The board reviewed the update of the summary of the implementation of the Uniform Accountancy Act by state jurisdictions prepared by Steve Tarola.

The board expressed its appreciation to Steve Tarola for continuing to update it on the UAA progress.

B. Proposed New UAA Model Rules and Alaska Compliance. The board reviewed NASBA's new exposure draft of additions and modifications to the UAA Model Rules.

C. Prioritizing UAA Implementation – Summary. Steve Tarola had asked the board members for their priorities for sections of UAA and proposed NASBA Guidelines. He had prepared a summary for the board to review.

Adopting substantial equivalency language and changing regulations to allow CPAs to accept commissions and contingent fees were viewed as high priorities by all board members.

D. Quick Poll on Inactive Status (CPA=CPA) Spreadsheet. Steve Tarola had prepared a spreadsheet for the board's review of state responses to a survey of what they did with their inactive CPA status when they adopted UAA.

E. AICPA/NASBA Recommended CPE Standards. The board reviewed and discussed the recommended CPE standards.

Sandra Wilson told the board that when she had previously been on NASBA's CPE committee the states were not in favor of implementing such CPE standards because enforcement would be impossible.

There was also discussion of being tested after completing CPE courses and the board was not in favor of this. For example, if a licensee completed the CPE, but then failed the test, would the board accept the CPE?

F. California's Re-drafted Substantial Equivalency Regulations. Steve Tarola had written to Diane Rubin to obtain a copy of California's draft regulations regarding substantial equivalency, but had not yet received them.

Sandra Wilson told the board that there have been several requests for these draft regulations but that California will not provide copies until the draft is completed. She indicated that she would be able to obtain a copy later and would bring it to the next meeting.

**Recess**      ***The board recessed at 2:45 p.m., reconvened at 2:55 p.m.***

Ginger Curnow representing the Alaska Society of Independent Accountants (ASIA) joined the meeting at 2:55 p.m.

**Item 10**      **UAA Accounting Students**  
**Con't**

University of Alaska accounting students Donna Conrad, Aurora Gibbs and Aaron Allensworth joined the meeting at 3:00 p.m.

Introductions were made between the board and the accounting students.

Steve Tarola briefly explained the duties of the board and answered questions.

**Item 14**      **Goals and Objectives – FY 2004-2005**

A. Adopt New Goals and Objectives. Following a lengthy discussion the board developed draft goals and objectives for FY 2004-2005 as follows:

- Revise regulations to allow CPAs to accept commissions and contingent fees.
- Facilitate Legislative Audit in the Sunset Review by communicating with the administration and communicating with the ASIA and ASCPA for support.
- Monitor the CPA Examination to insure adequate testing facilities and scheduling opportunities.
- Monitor and React to Changes in Professional Environment for CPAs.

- Continue active involvement with NASBA.
- Operate the board's responsibilities as efficiently and effectively as possible.
- Examine opportunities for one-day quarterly meetings.
- Draft statutes and regulations for substantial equivalency.

**On a motion duly made by Dan Kennedy, seconded by Sandra Wilson, and approved unanimously, it was**

**RESOLVED to accept the first draft of the goals and objectives as discussed, have them posted on the board's web site as "draft" and then prioritize, amend and finalize at the next board meeting.**

Steve Tarola indicated he would put the goals and objectives in writing and bring them back to the board for discussion and approval at the August meeting, at which time they could also be prioritized.

B. Plan to Accomplish Goals and Objectives. Regarding substantial equivalency, and adopting portions of the Uniform Accountancy Act (UAA), which requires statute changes, Sandra Wilson stated that the board needs to come up with a key person list, senators or representatives to assist.

Steve Tarola said he would like to see the ASCPA take a position on this, but Leslie Schmitz indicated that the Society would not take a position without the support of its members. Therefore the Society would need to find out what its members want before taking a position. She did say, however, that she did not think the Society would mount an opposition.

Sandra Wilson suggested that the ASCPA and/or ASIA give the board space in its newsletter to explain and promote substantial equivalency, reciprocity, attest experience, etc.

Steve Tarola stated that the two years' of experience and the attest experience would be the main stumbling blocks in getting substantial equivalency language through the legislature.

Recognizing the urgency involved, the board discussed forming a committee of three members to work on draft language and also

discussed the possibility of seeking the division's approval for a one-day board work session.

Steve Tarola asked if the board were to give the Regulations Specialist, Kurt West, a draft of the language the board would be proposing, would Mr. West be able to go through the regulations and statutes and identify what would need to be changed, much as he did when the board was seeking regulation and statute changes to implement the computerized CPA exam.

Steve Tarola and Sandra Wilson agreed to work together to come up with draft language and bring their results to the board at the next meeting.

***Recess      The board recessed for the day at 4:25 p.m.***

**Tuesday, May 4, 2004**

**Item 15      Reconvene Meeting/Roll Call**

The meeting was called to order by Steve Tarola, Chair, at 8:30 a.m.

There were present, constituting a quorum of the board:

Steve Tarola – CPA, Chair  
Sandra Wilson – CPA  
Dan Kennedy - CPA  
Laura Welles – Public Member

Marjorie Kaiser, CPA, was unable to attend.

One CPA member position and one public member position are currently vacant.

In attendance from the Department of Community and Economic Development, Division of Occupational Licensing, was:

Ginger Morton, Licensing Examiner

Members of the public in attendance were:

Leslie Schmitz, representing the ASCPA.  
Ginger Curnow, representing the ASIA

**Item 16**      **Expenditure Report**

The board reviewed the April 12, 2004 Expenditure and Revenue Report. The board requested that Administrative Manager, Jennifer Strickler, be available by teleconference at the August meeting.

Leslie Schmitz, of the ASCPA, wondered why since the board has a significant surplus in its budget, why wasn't the excess money being spent to send board members to more meetings, or in the alternative, reducing licensing fees. She told the board that she was the incoming President of the ASCPA and would like to appoint a task force to look at this issue. She indicated she might send a letter to the division's director asking this question.

**Item 17**      **Administrative and Other**

A. Herndon Complaint. The board reviewed the correspondence between Heather Herndon and Licensing Supervisor, Judy Weske.

Ms. Herndon's concern is that 12 AAC 04.185 alienates Alaska students and discriminates against accredited universities.

Following discussion the board asked the licensing examiner to draft a letter to Ms. Herndon explaining the process by which an interested person can pursue the adoption of or repealing of existing regulations. Steve Tarola asked that a draft of the letter be forwarded to him for review before being sent to Ms. Herndon.

**Item 9**      **Investigative Update**

Investigator Phil Petrie joined the meeting at 8:50 a.m.

**On a motion duly made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to adjourn into executive session under the authority of AS 44.62.310 to discuss the investigative report.**

The board adjourned into executive session at 8:55 a.m. and returned from executive session at 9:45 a.m.

Following the investigative report the board discussed the need to inform CPA firms that in addition to the need for individual licenses, firms are also required to have a CPA permit, and also a business

license. Also, the board felt that firms need to be reminded that they must notify the division when there is an entity change.

**Recess**      ***The board recessed at 9:45 a.m., reconvened at 9:55 a.m.***

**Item 18**      **Correspondence**

A. Letter to Rick Urion. The board reviewed the letter written from Steve Tarola to Division Director Rick Urion following the January 2004 board meeting.

B. Letter from NASBA-Alaska Candidates Make Honor Roll. Included in the board packet was a letter from Joseph Cote, NASBA Director of Operations, announcing that Alaska was one of 16 states to achieve the distinction of its CPA Examination candidates achieving passing grades in all subjects at a rate higher than the national average.

C. P. Sheldon Flom, CPE Question. P. Sheldon Flom, CPA, had provided the board with course descriptions for several UAA classes he was planning to take, and was asking for the board's opinion on whether or not these classes would be acceptable for continuing professional education.

After the reviewing the courses, the board gave the opinion that the classes would be acceptable.

D. Teddy Lee, Certification Experience Question. Mr. Lee had asked the board if volunteer accounting work in a CPA firm for six months could be counted toward the experience needed for certification.

All board members agreed that if Mr. Lee's supervisor completed the Certification of Accounting Experience form, detailing the type of work Mr. Lee was doing, that yes, the volunteer work could count toward the experience requirements needed for certification.

E. Christy McNeil – Testing Experience Complaints. The board reviewed the correspondence received from Ms. McNeil detailing her unfavorable testing experience at the Anchorage Prometric Testing Center.

Ms. McNeil's letter indicated that the construction noise at the testing facility was unacceptable, the inside of the building was dirty, she

was unable to schedule on her preferred testing dates and her computer “froze up” during the examination.

The board felt this to be a serious matter. Steve Tarola indicated he would follow up with David Ginsberg of Prometric. Of particular concern to the board was the problems in scheduling, as the contract with NASBA assures that anyone who schedules 45 days in advance will be given the test date they request.

The board again discussed sending a survey to candidates who sat for the exam in Anchorage, and asked that the survey ask the following questions:

- From what city did you travel to sit for the exam?
- Did your testing require overnight accommodations?
- Were you given the test date you requested?

The board also requested that the survey ask the candidates to rate, 1-4, with 1 being excellent, the following:

- Rate the testing environment.
- Rate how well the computer functioned while testing.
- Rate the test site personnel for professionalism and helpfulness.
- Rate how easy it was to get the testing dates and times requested.

The licensing examiner agreed to prepare the survey and send it to the board chair for revision.

## **Item 19      Web Site**

The board discussed items to be added to the “What’s New” web page of the board’s web site. Steve Tarola offered to write short summaries about moving forward with allowing CPAs to accept commissions and contingent fees, the August meeting in Fairbanks, the high number of CPA firms not having the firm permits as required by statute, and a CBT contact with comments which links to the licensing examiner’s email address.

Mr. Tarola said he would draft these items and email them to the licensing examiner to be put on the web site.

**Item 20      Applications**

A. Review/Approve Applications (Work Session).

**Recess      *The board recessed at 11:40 a.m., reconvened at 11:50 a.m.***

**On a motion duly made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to approve the following applications for certification by exam/experience:**

1.      **Ahaleb Al Masri**
2.      **Jennifer I. Darnell**
3.      **Vaughn Fowler**
4.      **Thomas Hartshorn**
5.      **Kevin J. Iness**
6.      **Jay Johnson**
7.      **Ksenia V. Mironova**
8.      **Itaru Nakamura**
9.      **Chizuru Ohara**
1.      **Heather Orr**
11.     **Mary Jane V. Pedingco**
12.     **Yuichiro Sakurai**
13.     **Benjamin M. Rolfs**
14.     **Stephanie A. Ruff**
15.     **Kevin Spencer**
16.     **Serguei Tchadaev**

**On a motion duly made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to approve the application for certification by exam/experience of Izumi (Peter) Yohtaro upon receipt of his Ethics Exam Certificate.**

**On a motion duly made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to approve the application for certification by reciprocity of the following:**

1.      **Kerry L. Frances**
2.      **Gerald T. Fujimoto**
3.      **Stephen O. Hook**

**On a motion duly made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to approve the following CPE audits:**

1. **Glenda L. Rhodes**
2. **Raymond J. Ellis**
3. **Clyde T. Boyer, Jr.**
4. **Richard J. Stock**
5. **Charles W. Bingham, Jr.**
6. **Charles F. LaPage**
7. **Patrick J. Meaux**
8. **Gary L. Stromberg**
9. **Juline B. Magden**
10. **James C. Anderson**
11. **Melvin D. Viet**
12. **Jeffrey L. Johnson**
13. **Bobby J. O'Connor**
14. **Linda S. Swain**
15. **Diane N. Fejes**
16. **Leslie J. Schmitz**
17. **David A. Lieberman**
18. **Steven P. Stanchina**
19. **Debra K. Mason**
20. **Paul M. Wichorek**
21. **Dean P. McVey**
22. **Paula R. Bush**
23. **Andrea D. Daro**
24. **Bruce J. Ogle**
25. **Cynthia A. Kimbley**
26. **Kenneth L. Mayer**
27. **Stephen R. Vogler**
28. **Dixie Lee Retherford**
29. **Laura J. Daughty**
30. **Janet C. Kennedy**
31. **Mary B. Mastascusa**
32. **Patricia K. Davidson**
33. **Brian K. Freeman**
34. **Alice Murphy**
35. **Carol A. Gilbertson**
36. **Arlene L. Koenig**
37. **Maxwell S. Rule**
38. **Marilyn D. Dowding**
39. **Barbara J. Kite**

40. Vickie L. Kemmerer
41. Louanne A. Lum
42. Wayne D. Eski
43. Liz A. Hartshorn
44. Joy Fronteras-Stone
45. Lynne D. Theis
46. Kiyonobu Ueda
47. Scott J. Miller
48. Gregory R. French
49. Elizabeth M. Stuart
50. Stephanie L. Allison
51. Gerry S. Nelson
52. Ronald W. Mortensen
53. Susan K. Timboe
54. Patricia M. Page
55. Sharon N. Beeson
56. Jason R. Pierce
57. Cynthia A. Williams
58. Diana L. Brinkman
59. Julee F. Duhrsen
60. Mark S. Beardsley
61. Michelle R. Drew
62. Bruce C. Restad
63. Jane E. Harper
64. Melissa F. Morales
65. Donovan A. Neal
66. Richard L. Olt
67. Corey L. Livingston
68. Helen J. Davies
69. Timothy J. Martineau
70. Brian R. Blackwell
71. Charles A. Pohland

On a motion duly made by Sandra Wilson,  
seconded by Dan Kennedy, and approved unanimously, it was

**RESOLVED** to not approve the CPE audit of Gerry S. Nelson and ask him to provide documentation of the number of hours of CPE earned in the Kepner-Tregoe Project Management Workshop.

**Item 22**      **Ethics Reporting.** There were no ethics violation to report.

**Item 23      Ratify Out of State Permits**

**On a motion duly made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to ratify the following out-of-state general permits:**

- 1. Sanders & Sanders CPAs PC**
- 2. M.D. Oppenheim & Company, PC**
- 3. Thomas D. Dingus & Associates, PLLC**
- 4. Deloitte & Touche, LLP**
- 5. Tichenor & Associates, LLP**

**Item 24      Schedule Next Meeting. The board tentatively scheduled the next board meeting for August 5-6, 2004 in Fairbanks.**

**Item 25      Sign Minutes and Wall Certificates. The board chair and secretary signed wall certificate and the board chair signed the January 2004 meeting minutes.**

**Item 26      Election of Officers**

**On a motion duly made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to reelect Steve Tarola as board chair.**

**On a motion duly made by Sandra Wilson, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to elect Laura Welles as Vice-Chair.**

**On a motion duly made by Laura Welles, seconded by Dan Kennedy, and approved unanimously, it was**

**RESOLVED to re-elect Sandra Wilson as secretary/treasurer.**

**Item 27      New Business/Old Business.**

There was no old business to discuss.

With regard to new business, Dan Kennedy asked if the board could tentatively schedule meetings farther into the year, rather than just

one meeting at a time. The board set a tentative fall meeting for September 30 – October 1, 2004 in Anchorage.

Dan Kennedy asked the licensing examiner to discuss with the division the prospect of holding the spring meeting in Wasilla. He indicated he had been in touch with the Matsu College and a room would be made available at no cost to the division. He explained his reason for this request to be outreach to the CPAs in the area.

Steve Tarola requested an agenda item regarding referencing the AICPA Code of Ethics in the board's regulations is placed on the August agenda, and that this should also become one of the board's goals.

**Adjourn**      ***The board adjourned at 1:00 p.m.***

Respectfully submitted:

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Ginger Morton, Licensing Examiner

Approved:

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Steven R. Tarola, Chair  
Board of Public Accountancy

Date: \_\_\_\_\_