

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

**BOARD OF PUBLIC ACCOUNTANCY**

**MINUTES OF MEETING  
August 26-27, 2010**

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 August 26-27, 2010 in Fairbanks, Alaska.

**Thursday, August 26, 2010**

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

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

Carla Bassler, Chair, CPA – Anchorage  
Max Mertz, CPA – Juneau  
Elaine Williamson, CPA – Fairbanks  
Kathleen Thompson, CPA – Fairbanks  
Rebecca Jensen, Public Member – Pedro Bay  
John Floyd, Public Member – Anchorage

Board member Bruce Gabrys (CPA – Eagle River) was unable to attend the meeting.

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

Debora Stovern, Licensing Examiner – Juneau

Visitors present included:

Melody Schneider, representing the Alaska Society of CPAs (ASCPA)

**Agenda Item 2 – Review Agenda**

The Board reviewed the tentative agenda for the meeting.

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

**RESOLVED to approve the agenda, as presented.**

### **Agenda Item 3 – Review Meeting Minutes**

The Board reviewed the minutes of the April 22-23, 2010 meeting.

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

**RESOLVED to approve the minutes of the April 22-23, 2010 meeting, as presented.**

The Board reconsidered the minutes and determined to edit Agenda Item 15 Update on International CPA Exam, by adding the lead-in “The Board recapped the previous visit by NASBA staff Ken Bishop at the October meeting...”

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

**RESOLVED to approve the minutes of the January 25-26, 2010 meeting, as amended.**

### **Agenda Item 4 – Board Business**

#### **Ethics Reporting**

There were no ethics conflicts to report. A publication from the Governor’s Office web site entitled “Ethics Act Procedures for Boards and Commissions” was included in the agenda packet for further review.

#### **Review Goals and Objectives**

The Board reviewed a draft version of the 2011 Goals and Objectives presented by Ms. Thompson. They determined to clarify Goal 5b regarding Board and staff travel.

Mr. Mertz reported that he had met with the new Division Director, Don Habeger, and learned that the Department will be instituting a 10% cut in Board travel due to legislative budget issues. Ms. Bassler and Ms. Schneider volunteered to meet with the Department Deputy Commission, Curtis Thayer, who is responsible for approving out-of-state travel, to discuss Board needs and priorities for NASBA participation.

Goal 5 was updated to read: Work with the Division regarding

- a. Board fee structure
- b. Board and staff travel and participation in NASBA meetings to include:
  - Executive Secretary attendance at NASBA annual and regional meetings and NASBA Executive Director conference;

- At least three Board member's attendance at both NASBA annual and regional meetings;
  - One Board member or Executive Secretary attendance at special NASBA meetings, as they arise.
- c. Ongoing maintenance of the Board web site.

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

**RESOLVED to approve updated Goals and Objectives, as amended.**

Review Annual Report

The Annual Report for Fiscal Year 2010 was included in the agenda packet for review by board members.

**Agenda Item 5 – Investigative Report**

Chief Investigator Quinten Warren joined the meeting by teleconference to review the Investigator's Report provided to the Board by Investigator Dawn Bundick. He noted two open investigations, three closed investigations, and one closed complaint on the report.

Mr. Warren and Ms. Bundick will follow up on lapsed licenses and take appropriate action if any of those licensees are practicing without a license. Ms. Stovern will provide an updated list of licenses with Alaska addresses who have lapsed, as well as those who have reinstated but had a lapsed period.

Ms. Stovern will continue to work with the Investigative Unit to update the Board web site with investigative activities.

**Agenda Item 6 – Review of Noncompliant CPE Audits**

Division Paralegal Karen Wilke joined the meeting by teleconference to discuss noncompliant Continuing Professional Education (CPE) audits that had been referred to her. She reported that nine audits had been referred to her; two had subsequently complied and were returned to the licensing examiner for normal processing. Those referrals were being processed in accordance with the Board-approved disciplinary guidelines to resolve the non-compliant audits.

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

**RESOLVED to enter into executive session in accordance with AS 44.62.310(c)(2) and (3), and Alaska Constitutional Rights to Privacy Provisions for the purpose of discussing a proposed consent agreement.**

The Board entered executive session at 10:52 a.m.  
The Board went back on the record at 11:15 a.m.

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

**RESOLVED to adopt the Consent Agreement, for case #2010-000380.**

The adoption order was signed by the Chair.

The Board discussed the high rate of noncompliance from this audit and would like to consider their options for responding. They noted that 12 AAC 02.960(d) allows for "a different percent of licensees be selected for audit, if the board that regulates the profession... finds that a different percent to be audited is necessary to protect public health and safety."

TheY directed Ms. Stovern to inquire of the Division whether they are able to request an additional audit sample from the 2009 renewal roster, and if they can increase the audit percentage for the 2011 audit and/or require documentation to qualify for the 2011 renewal. They also wish to know whether they need to take such action by Board motion or if it would require a regulation project.

### **Agenda Item 7 – Alaska Society of Certified Public Accountants (ASCPA) Report**

Melody Schneider, the ASCPA Board liaison was in attendance to report on the current status of ASCPA projects:

- The CPE Committee has been working to develop a new ethics course, and was looking for Board guidance to meet the requirements for license renewal. Although the Board has historically taken the position that they do not review courses for approval, they agreed to review a course syllabus and provide feedback. They noted that this is not a change, but they are willing to make an exception to give licensees an opportunity for an updated class that may be more relevant to their practices.
- There was a discussion regarding the hours of credit awarded to class participants who arrive late or leave early. Ms. Schneider reported that participants are expected to make arrangements for an alternate credit award based on actual attendance.

- The Fairbanks chapter had scheduled a lunch meeting with Ms. Bassler as the guest speaker; all Board members were invited to attend.

### **Agenda Item 10 – Public Comment**

There were no members of the public present. Public comment was closed at 11:45 a.m.

### **Recess for lunch**

The Board recessed for lunch at 11:45 a.m.

The Board resumed the meeting at 1:10 p.m. All attending members were present. Visitors present included: Melody Schneider (representing the ASCPA).

### **Agenda Item 9 – Division Updates**

#### **Budget Report**

The Board reviewed the report on Board expenditures prepared by Catherine Mason, the Division Administrative Manager. Ms. Mason joined the meeting by teleconference to answer questions regarding the report. She reported on the Boards “indirect” contractual services expense, noting that it includes items such as RSA, accounting services, management and consulting, legal and expert witness, IT services, telecommunications, freight and postage, etc.

#### **Exam Surveys**

The Board reviewed responses to the exam survey sent out by Ms. Stovern to candidates who sat for the exam during the second quarter of 2010. They noted that there were some comments regarding construction noise at the Anchorage exam site. Although the Board had some concerns about the noise, they noted that Prometric was in the process of contracting a new exam site in Anchorage. Ms. Thompson volunteered to follow that process and report back to the Board.

The Board had previously directed Ms. Stovern to work with NASBA and/or Prometric to have their exam survey distributed to candidates at the exam site. Ms. Stovern reported that she had learned from NASBA that they would not be able to deliver the survey to candidates at exam sites because:

- Not all candidates testing in Alaska are candidates of Alaska
- Not all Alaska candidates test in Alaska
- Prometric will not distribute additional paperwork at their sites

The Board will continue to consider how to best obtain information to effectively monitor the Alaska exam sites.

### Website Updated

Ms. Stovern reported on continuing website updates requested by the Board. She noted that following updates would be made following the meeting:

- Update the investigative summary after each Board meeting, including links to Board actions
- Post the 2011 Goals and Objectives
- Update the ethics course information to include courses accepted by the Board during Agenda Item 15 Continuing Education Audit

### Agenda Item 10 – Executive Secretary Position

At the last meeting, the Board established an Executive Secretary committee, including Ms. Bassler and Mr. Mertz, to develop a job description, begin drafting regulations, and to interact with the Division during the application and hiring process.

Mr. Mertz reported that he and Ms. Bassler had drafted the position description with the assistance of ASCPA staff, based on similar descriptions from other States. The description was included in the Board packet for further review by Board members.

Jenny Strickler, the Division Operations Manager, joined the meeting by teleconference to discuss with the Board the process for hiring an Executive Secretary for the Board. She reported that she had initiated the process for entering the new position in the state system, that it had been approved by the Division, expected to be approved by the Department, then forwarded to “classifications” where it will be assigned a position number and pay grade and finalized. Once that has been completed, the Division will solicit applications through Workplace Alaska, the State online recruitment system. She recommended that the position be posted on Workplace Alaska by the beginning of October in order for the Board to plan on November interviews.

The Board telephoned Jo Ellen Hanrahan, the Director of Administrative Services. She reported that the Department approval was waiting for confirmation of the job title, then it would be forwarded to “classifications.” She also reported that she expected that process to take approximately one week.

### Agenda Item 15 – Regulations Projects

#### Discuss potential regulation projects:

The Board had previously discussed the accounting principles in 12 AAC 04.033 and determined that they are outdated. Ms. Williamson and Mr. Mertz are continuing to work on a recommendation for the Board at their next meeting.

The Board had also previously discussed the peer review requirements under AS 08.04.426. Mr. Mertz is continuing to work on a recommendation for the Board at their next meeting.

The Board had previously discussed the use of the CPA title by inactive licensees. Ms. Williamson provided language from the Uniform Accountancy Act (UAA) for consideration by the Board.

Regulations to implement recent legislation

Mr. Mertz is continuing to work with the ASCPA regarding regulations for mobility, firm ownership, and the Executive Secretary position. He suggested that the Board consider one regulations project to include these items, along with those noted above.

One issue that he is working on is whether there is authority to allow a grace period for firms to come into compliance in the event their ownership falls below the required 50%. Ms. Bassler distributed an email from the ACSPA regarding other state procedures on this issue.

Discuss regulations adoption process

Ms. Stovern reported that the Division Regulations Specialist had requested the Board review Alaska Statute (AS) 08.04.080, which requires the Board of Public Accountancy to allow a 60-day public comment period when proposing regulations changes. Many other Boards are only required to comply with the Administrative Procedures Act, which requires only 30-days. If the Board were interested in changing to the 30-day requirement, the Department of Law may be able to include that change in their annual conforming bill during the upcoming legislative session.

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

**RESOLVED to recommend that the Department of Law change from 60 days to 30 days for public comment required under AS 08.04.080.**

**Agenda Item 16 – NASBA Updates**

NASBA Committee meetings

Mr. Mertz serves on the National Association of State Boards of Accountancy (NASBA) International Delivery of the CPA Exam committee. He reported that it is a new committee and they have recently met and discussed the following:

- The first international exam is scheduled for a site in Japan in early 2011
- Sites in Hong Kong, Beijing, Dubai, and Beirut are under consideration

- They are finalizing the contract between NASBA, AICPA, and Prometric
- Candidates wishing to sit for the exam at an international site must agree to specific conditions, including a requirement to become licensed within three years.

Ms. Bassler serves on the National Association of State Boards of Accountancy (NASBA) Enforcement Practices committee. She reported that they have recently met and discussed the following:

- They are developing a manual covering recommended best enforcement practices
- The NASBA Center for Public Trust is developing a certification program for credentialing investigators
- They are developing a pool of investigative staff that can be used as resources to other Boards
- They are working on web-based investigative resources and tools
- They are focusing on State Board participation in ALD (for effective implementation of mobility)
- Their next meeting is scheduled for December 2010

#### NASBA Conference

The NASBA Western Regional meeting was held June 23-25, 2010 in Seattle, WA. Ms. Thompson, Ms. Williamson, and Mr. Floyd attended the meeting. Ms. Bassler and Ms. Thompson arranged for a NASBA new member scholarship for Mr. Floyd and Ms. Thompson, so the cost to the Board was decreased.

The NASBA annual meeting is scheduled for October 24-27 in San Antonio, TX. Ms. Bassler, and Mr. Mertz will attend that meeting. Mr. Mertz met with the new Division Director to discuss the importance of travel approval for attendance at this meeting.

The Forum on International Accountancy is scheduled for September 2010 in Madrid, Spain. The Alaska Board had previously determined not attend.

The meeting was adjourned at 3:36 p.m., until Friday, August 27, 2010.

#### Friday, August 27, 2010

##### Agenda Item 12 – Call to Order/Roll Call

The meeting was called to order by Carla Bassler, Chair, at 8:31 a.m. Those present, constituting a quorum of the Board were:

Carla Bassler, Chair, CPA – Anchorage  
Elaine Williamson, CPA – Fairbanks  
Max Mertz, CPA – Juneau



Kathleen Thompson, CPA – Fairbanks  
Rebecca Jensen, Public Member – Pedro Bay

Board member John Floyd (Public Member – Anchorage) joined the meeting at 8:33 a.m.

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

Debora Stovern, Licensing Examiner – Juneau

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

The Board made no changes to the previously approved agenda.

### **Agenda Item 14 – Application Review**

#### **Review documentation requested by the Board**

The Board had previously reviewed an application for licensure by examination by Matthew P.W. Greer and had tabled the application pending additional documentation of moral character and additional documentation regarding the educational requirements. Ms. Stovern reported that the applicant had provided the addition documentation requested by the Board and was asking that the Board review and make a determination on the documentation while he continues to work on meeting the educational requirement for licensure.

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

**RESOLVED to enter into executive session in accordance with AS 44.62.310(c)(2) and (3), and Alaska Constitutional Rights to Privacy Provisions for the purpose of discussing confidential information.**

The Board entered executive session at 10:36 a.m.

The Board went back on the record at 11:11 a.m.

The Board made the following determination regarding the documentation submitted in support of the application for licensure by Matthew P.W. Greer:

The Board wants the record to reflect that they had concerns that this applicant was not of good moral character due to written statements in his post-exam surveys. The Board had asked for additional information to document good moral character, including statements from parents and

former CPA supervisors, along with a written explanation. Upon review of the requested documents submitted by the applicant, the Board has accepted them as satisfactory evidence of good moral character. The Board wishes to encourage him to learn from this experience as he conducts himself as a CPA in the future.

They will make a determination on the application for licensure when the application documents completion of the education requirements.

Exam applicant

The Board reviewed applications for exam candidates Kevin Rayne and Michael Stevens, which had been referred to the Board from NASBA CPA Exam Services for a determination.

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

**RESOLVED to approve the applications from Kevin Rayne and Michael Stevens to sit for the CPA exam.**

Reinstatement

The Board reviewed the application for license reinstatement for Julie M. Pierce.

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

**RESOLVED to approve the application for reinstatement to active status for Julie M. Pierce.**

Licensure by Reciprocity

The Board reviewed applications for licensure by reciprocity from Gary Charles Homsley, William A. Leonard, Wesley G.W. Smith, and Christopher L. Sopp. It was noted that the application submitted by Mr. Sopp had not been signed. Ms. Stovern reported that she was unable to access the NASBA Accountancy Licensee Database (ALD) prior to presenting the applications to the Board.

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

**RESOLVED to approve the applications for licensure by reciprocity for Gary Charles Homsley, William A. Leonard, and Wesley G.W. Smith, pending a successful ALD search.**

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

**RESOLVED to approve the application for licensure by reciprocity for Christopher L. Sopp, pending a successful ALD search and receipt of a properly signed and notarized application.**

Licensure by Examination

The Board reviewed applications for licensure by examination from Kelly M. Grissom, Emmanuel P. Gwatidzo, Sara K. Lasell, Yang Li, Shuwei Liu, Grigory Minaev, Elena A. Nemets, Ekaterina A. Popova, Rustamzhan Sattarov, Elizabeth Mary Simmons, Christopher G.A. Tuffin, Avazkhodja Usmanov, Hai-Ran Xu, Annie P. Yu, and Kimberly A. Zobel.

It was noted that the applications from Shuwei Liu and Hai-Ran Xu did not document the required experience, the applications from Ekaterina A. Popova and Kimberly A. Zobel needed updated experience and/or application documents, and the application from Elizabeth Mary Simmons needed an official transcript. Ms. Stovern reported that she was unable to access the ALD prior to presenting the applications to the Board.

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

**RESOLVED to approve the applications for licensure by examination for Kelly M. Grissom, Emmanuel P. Gwatidzo, Sara K. Lasell, Yang Li, Grigory Minaev, Elena A. Nemets, Rustamzhan Sattarov, Christopher G.A. Tuffin, Avazkhodja Usmanov, and Annie P. Yu, pending a successful ALD search.**

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

**RESOLVED to approve the application for licensure by examination for Kimberly A. Zobel, pending updated experience verification, a properly notarized application, and a successful ALD search.**

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

**RESOLVED to approve the applications for licensure by examination for Elizabeth Mary Simmons, pending receipt of official transcripts documenting an accounting concentration, and a successful ALD search.**

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

**RESOLVED to approve the applications for licensure by examination for Ekaterina A. Popova, pending an experience verification form that accurately reflects supervision time, and a successful ALD search.**

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

**RESOLVED to table the applications for licensure by examination for Shuwei Liu and Hai-Ran Xu, pending verification of the required attest experience under 12 AAC 04.038, and a successful ALD search.**

The Board reviewed applications for resident firm permits by Accounting & Tax Solutions LLC, Jacob P. Crisafulli CPA LLC, Marilyn Dowding CPA APC, Cathleen S. Hahn CMA CPA LLC, Joyce A. Herr CPA LLC, Karl Swanson CPA PC, and Laura D. Walsh PC.

The Board reviewed applications for out-of-state permits by Capin Crouse LLP, Joan D. Glenn, Maddox & Associates APC, Eric M. Parnes, James C. Rasmussen, Uhy LLP, Wicks Emmett LLP, and Stephanie Shafer Willis.

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

**RESOLVED to approve the permit applications for Accounting & Tax Solutions LLC, Jacob P. Crisafulli CPA LLC, Marilyn Dowding CPA APC, Cathleen S. Hahn CMA CPA LLC, Joyce A. Herr CPA LLC, Karl Swanson CPA PC, Laura D. Walsh PC, Capin Crouse LLP, Joan D. Glenn, Maddox & Associates APC, Eric M. Parnes, James C. Rasmussen, Uhy LLP, Wicks Emmett LLP, and Stephanie Shafer Willis, pending a successful ALD search.**

The Board determined that they would like to review and update the application for resident firm permit and out-of-state permit at their next meeting.

They also noted that they would like to review 12 AAC 04.165 and consider adding a requirement for attest experience for licensure by reciprocity.

### **Agenda Item 11 – Regulations Projects (continued)**

**Review draft regulations**

The Board had previously determined to update cites of specific publication editions in their regulations and to include their policies and procedures (from the "Blue Book") in regulations.

The Board reviewed the draft regulations project that includes all of these items, and noted that the edition date for the AICPA Peer Review Administrative Manual referenced on page 7 should be changed to April 1, 2009.

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

**RESOLVED to approved the draft regulations changes to 12 AAC 04, as amended.**

### **Agenda Item 16 – NASBA Updates (continued)**

#### **CPA Exam Services (CPAES)**

The CPAES Candidate Care Report and Annual Statistics Report were included in the agenda packet for further review.

#### **Accountancy Licensing Library (ALL)**

A copy of the Alaska licensing requirements as listed on the ALL website was included in the agenda packet for Board review. Ms. Stovern reported that the information and forms may be out of date and she has requested that NASBA stop publishing the information and provide a link to the Division website instead. She noted that the Division website is the most current information and the forms are proprietary information that should not be re-published by other entities. Ms. Bassler volunteered to contact NASBA and ask them to change the information on their website.

#### **NASBA State Board Relevance and Effectiveness Committee**

The committee has developed a draft position paper regarding semi-independent state Boards of Accountancy and is soliciting comments. A copy of the documents was distributed for further review by Board members.

#### **NASBA focus questions**

The Board answered questions regarding continuing professional education, record retention, swearing-in ceremonies, retired and inactive status licenses, and state board information. Ms. Bassler volunteered to submit the information to NASBA.

### **Agenda Item 17 – New Business**

There was no new business.

### **Agenda Item 18 – Correspondence**

The Board reviewed the following items of correspondence:

1. American College of Forensic Examiners – Clarify requirements for use of CPA title. The Board directed Ms. Stovern to respond by citing the Alaska statute regarding use of the CPA title.
2. Tennessee State Board of Accountancy – response to letter #1.
3. Certified Public Accountants of Louisiana – response to letter #1.
4. Northeastern University – Opposition to IFRS, discussion of consequences.
5. Washington Board of Accountancy – Support for NASBA nomination.
6. AICPA – Notice re: ethics codification.
7. AICPA – Meeting highlights.
8. AICPA – Notice re: redesigned website.
9. AICPA – Notice re: Peer review program.
10. AICPA – Spring 2010 newsletter (“State Regulatory Update”).
11. AICPA – Review of upcoming exam revisions.
12. PCAOB – Press releases re: various issues.
13. NASBA – Announcement re: executive promotions.
14. NASBA – Spring 2010 quarterly communications.
15. NASBA – Notice re: updated ALL website.
16. NASBA – Press release re: Supreme Court Ruling on PCAOB.
17. NASBA – Notice re: CPE taskforce meeting.
18. NASBA – Notice re: CEO recruitment.
19. NASBA – Summer 2010 quarterly communications.

20. NASBA – April, May, June, July 2010 newsletters.

21. NASBA Center for Public Trust – Ethics Matters newsletter.

### **Agenda Item 26 - Administrative Business**

#### **Confirm Meeting Schedule**

The board confirmed the schedule for upcoming meetings:

- November 10-12 (Wednesday through Friday) in Anchorage (November 10 meeting to start at 10am with Executive Secretary interviews, followed by regular board business; if there are no interviews then the meeting will be November 10-11 only.)
- January 24-25 (Monday and Tuesday) in Juneau

#### **Review Task List**

Ms. Bassler – contact Boards and Commissions regarding the potential to change the term expiration date for Ms. Thompson; meet with the new Department Deputy Commissioner regarding Board priorities; meet with the new Chief Investigator regarding Board priorities; contact NASBA regarding Alaska licensing information on their ALL website; research swearing-in ceremonies for newly licensed CPAs; continue to work with the Division for hiring the Executive Secretary.

Mr. Mertz – research regulations projects for accounting principles, quality review oversight, mobility, firm ownership, and Executive Secretary; research statutory authority regarding a grace period on firm ownership requirements; research a potential requirement for attest experience for reciprocity applicants; develop talking points for Ms. Bassler meeting with Deputy Commissioner; continue to work with the Division for hiring the Executive Secretary;

Ms. Thompson – work with Mr. Floyd regarding issues at Anchorage exam site and monitor status of their search for a new locations; update 2011 Goals and Objectives.

Ms. Williamson – work on draft language for inactive designation required for use with CPA title.

Ms. Jensen – research FAQ referenced in NASBA focus questions.

Mr. Floyd – work with Ms. Thompson regarding issues at Anchorage exam site and monitor status of their search for a new locations.

Ms. Stovern – update Board website with Investigations information, 2011 Goals and Objectives, acceptable ethics courses; provide contact information re: CPA

exam to Ms. Thompson and Mr. Floyd for their task; research Board options and statistics regarding CPE audit.

Wall Certificates

Ms. Bassler and Ms. Williamson signed wall certificates for the following licensees: Nichole Anne Wood, Gregory C. Jackson, John R. McIntyre, Jenny K. Koenig, Olga Van Tets, Galya Georgieva, Olena M. Emmons, Matthew A. Thiel, Viktor Baklanov, Kyle S. Black, Ray W. Braun II, Judith M. Cummins, Kristen F. Drummond, Jameson Z. Fisher, Evgenia Krasovskikh, Jane Y. Lee, Amelia M. Nazworth, Natalia Pikulina, JohnPaul H. Poelman, Kirill Razmakhnin, Andrey Semiletov, Myrza Serikov, Monique S. Stevens, Pavel Suyts, Chikako Suzuki, Jacy A. Turner, and Volodymyr Zabrods'kyy.

Sign Minutes

The Chair signed the minutes from the April 22-23, 2010 meeting.

Sign TAs and collect receipts

Board members signed Travel Authorization forms and will submit receipts.

**Agenda Item 15 – Continuing Professional  
Education (CPE) Audit Review**

The Board reviewed continuing education documentation submitted by audited licensees and noted the following: it was unclear if the documentation submitted by Lawrence A. Semmens, Bradwick S. Johnston, Jennifer L. Segelhorst, and Leslie D. Pate meets the continuing education requirements and/or how many hours may be awarded for the courses completed.

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

**RESOLVED to approve the continuing education documentation submitted by audited licensees Dianne Marrie Sandberg, Dean W. Nelson, Wayne E. Blank, Rick J. Schikora, Elizabeth L. Cronin, David A. Lieberman, Bradley L. Shaffer, Patricia E. Dunn, Nikki Jean Rouget, Barbara J. Post, Mary B. Mastascusa, Mary B. Cox, Richard D. Caldwell, Nancy J. Adams, Cheryl R. Bradley, Katrina D. Carney, Kurt Edward Martens, John Michael Larsen, Elaine R. Williamson, Roshanak Fekrat, William J. Schmid, Carrie M. Strickland, Douglas Cecil Wellington, Kirk W. Brown, Gregory R. French, Carol Lawson Batson, Melanie Veeh, Diana Lynn Brinkman, Yasushi Kubo, Tori Ann Rippley Schilke, Melissa M. Gaub, Daniel J. Mitchell, Angela M. Pinsonneault, Carren E. Walters, Scott T. Matheson, Michiya**



**Akuzawa, Nina V. Razina, Reto Micheluzzi, Natalia Alexandrovna Nasimova, and Ralph J. Llewellyn.**

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

**RESOLVED to table action on the continuing education documentation submitted by Bradwick S. Johnston, pending documentation of “in house” courses in accordance with 12 AAC 04.350.**

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

**RESOLVED to table action on the continuing education documentation submitted by Leslie D. Pate, pending documentation to show that the courses from PDI, “Introduction to Upstream Oil and Gas” and “Introduction to Downstream Oil and Gas,” qualify under a section other than 12 AAC 04.360(5).**

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

**RESOLVED to table action on the continuing education documentation submitted by Jennifer L. Segelhorst, pending additional documentation and summarization of compliance with provisions in 12 AAC 04.300 and 12 AAC 04.360, and course certificates signed by the instructor or other appropriate official.**

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

**RESOLVED to table action on the continuing education documentation submitted by Lawrence A. Semmens pending documentation and summarization of compliance with provisions in 12 AAC 04.300 and 12 AAC 04.360.**

At their November meeting, the Board will review continuing education documentation submitted by audited licensees Robert C. Maloney, Mary A. Van Dyken, Karola J. Moore, Lisa M. Pusich, Jodi A. Andres, Cathleen S. Hahn, Andrea D. Rhyner, John P. Fabiano, and John Sidney Morrison.

There being no further business, the meeting adjourned at 2:01 p.m.

Respectfully Submitted:



\_\_\_\_\_  
Debora Stovern  
Licensing Examiner

Approved:



\_\_\_\_\_  
Carla Bassler, Chair  
Board of Public Accountancy

Date 11/10/10