

**STATE OF ALASKA
DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT
DIVISION OF CORPORATIONS, BUSINESS AND PROFESSIONAL LICENSING
BOARD OF PUBLIC ACCOUNTANCY**

**MINUTES OF MEETING
April 20 - 21, 2006**

By authority of AS 08.01.070(2) and AS 08.86.030, and in compliance with the provisions of AS 44.62, Article 6, a scheduled meeting of the Board of Public Accountancy was held April 20-21, 2006, beginning at 10:30 a.m. The meeting was held at the Atwood Building, Conference Room 602, 550 W. 7th Avenue, Anchorage, Alaska.

The staff of the Division of Corporation, Business and Professional Licensing prepared these draft minutes. The Board has not reviewed or approved them.

Thursday, April 20, 2006

Item 1 Call to Order/Roll Call

The meeting was called to order by Max Mertz, CPA, Chairperson, at 10:30 a.m. There were present, constituting a quorum:

Max Mertz, CPA, Chairperson
Carla J. Bassler, CPA
Christy K. Morse, CPA
Catherine Wilson, Public Member
Dan Rozema, CPA
Elaine Williamson, CPA
John Floyd, Public Member

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

Cynthia Cintra, Licensing Examiner

In attendance from the public was:

Bernadette Kopyy, representing the Alaska Society of Independent Accountants (ASIA)
Lisa Rogers, representing the Alaska Society of CPAs (ASCPA).

Item 2 Review/Amend Agenda

The following amendments were made to the agenda:

- Item 12B, the following seven correspondence items were added:
 - Thompson Prometric Candidate Survey
 - State Board Profile – action item
 - Oregon Board Response to CBT
 - Oregon UAA Section 23
 - NASBA 2006 Committee Information/Sign Up
 - AICPA Diagnostic Report – action item
 - NASBA Nominations

- New Items, Tax Prepares and Board Approval of Ethics Course, were added to Item 15.
- New Item 13, House Bill 274 Update, was added between Items 11 and 12. All agenda items following would be re-numbered.

On a motion duly made by Carla Bassler, seconded by Catherine Wilson, and approved unanimously, it was

RESOLVED to approve the agenda as amended.

Item 3 Review/Approve Minutes

A. Board Meeting – January 26 – 27, 2006

The following changes were made to the January 2006 minutes:

1. The Board requested that it be noted Rick Urion, Director, Cori Hondolero, Supervisor, Gayle Horetski, Assistant Attorney General, Mike Hawker, Legislative Representative and Juli Lucki, Legislative Affairs Professional Assistant were only in attendance for certain portions of the meeting.
2. Page 9, fourth paragraph be changed to read:
Mr. Mertz also stated that with all the new Board members it was imperative that all members attend NASBA meetings (Regional and Annual meetings) with at least two to three members in attendance at each meeting for the next year or so until they can familiarize themselves with NASBA issues that impact the Board's activities. Mr. Urion agreed that State representation was important and that he would consider the travel requests when submitted. Mr. Mertz asked Mr. Urion whether he saw any problems with three Board members attending the next two NASBA meetings in order to educate themselves with respect to NASBA issues impacting the Board. Mr. Urion stated that he did not see a problem with that.
3. Page 9, Item 15, second paragraph was amended read:
Mr. Mertz stated he would be able to attend the June Regional meeting in San Francisco. Ms. Williamson, Ms. Bassler and Mr. Rozema stated they would be able to attend the October/November Annual meeting in Georgia. Ms. Morse said she would be able to attend either meeting. Mrs. Wilson informed the Board that she felt uncomfortable attending a National meeting being so new to the Board and that maybe she would ask to attend a meeting in 2007.

On a motion made by Carla Bassler, seconded by Catherine Wilson, and approved unanimously, it was

RESOLVED to approve the January 26-27, 2006, minutes as amended.

Item 4 Ethics Reporting

There were no ethics violations to report.

Mr. Mertz gave new Board member John Floyd a brief summary of the Ethics reporting procedure and what might constitute an ethics violation. Mr. Mertz also informed Mr. Floyd that there would be a video for viewing at a future meeting.

Item 5 NASBA regional Meetings 2006

The Board decided that Dan Rozema, Carla Bassler and Elaine Williamson would attend NASBA's 99th Annual meeting. Ms. Cintra will submit TA requests for the above named Board members.

Item 6 Goals and Objectives

Mr. Rozema discussed his conversation with Steve Tarola, Past Chairperson regarding the Board's Goals and Objective. Mr. Rozema will have a new Goals and Objectives draft for the Board to review at its next meeting.

The Board was ahead of its schedule and moved onto Item 10

Item 10 Continuing Education Audit

The Board began reviewing audits.

Item 7 Leave for Anchorage Prometric Testing Center Visit (Noon) 3401 Minnesota Drive

The Board adjourned at 11:40 a.m. and left the Atwood Bldg., for the Prometric Site visit.

The Board viewed the testing center and decided that Mr. Mertz would draft a letter addressed to Prometric Testing Centers regarding the current computer monitors.

The Board asked Ms. Williamson to visit the Fairbanks testing site. Ms. Williams agreed and stated that she would report her opinions to Mr. Mertz and the Board for inclusion in Mr. Mertz's letter.

The Board Reconvened at 1:30 p.m.

The Board returned to Item 10, Continuing Education Audits until 2:00 p.m.

Item 8 Public Comment

There was no one in attendance for Public Comment.

Item 9 Investigative Update

Phil Petrie, Investigator, joined the meeting at 2:00 p.m. to give the investigative report.

Mr. Petrie greeted new Board member, John Floyd and offered to meet with him at another time to review the investigative process.

Mr. Petrie gave the Board an overview of the PCAOB reports and suggested the State hire a CPA specifically for the purposes of reviewing the PCAOB reports. Mr. Petrie stated that he had discussed this with Rick Younkings, Chief Investigator and Mr. Younkings was in agreement as he felt the content of the PCAOB reports really needed a CPA to decipher the information and the Investigative staff did not have the time to devote to this project. Mr. Petrie also informed the Board that Dean Nelson, CPA Expert Witness had made the same suggestion.

Mr. Mertz asked Mr. Petrie if this position could be considered a consultant position. Mr. Petrie responded that the position could be a consultant, however CPA experience would be needed.

Mr. Mertz stated that receiving help from the Division Investigative staff is appropriate. Mr. Mertz went on to state that the best way to deal with part time help would be to outsource such as is currently done with Expert Witnesses and it would be up to the Board to resolve this issue.

Mr. Petrie agreed with Mr. Mertz that follow through would be up to the Board, i.e., write the job description, how funded, full time or part time. Mr. Petrie also stated that Mr. Younkings felt use of the investigative staff for the PCAOB report was not appropriate.

Ms. Williamson suggested that this task be outsourced to Washington. Ms. Morse agreed that out sourcing to Washington was a good idea as Washington was currently used for the State's peer/quality review. Ms. Morse also stated that NASBA would be starting their own peer/quality review services. Mr. Mertz informed the Board that he would contact Phil Sweeney and get more information.

Mr. Petrie also asked that Ms. Cintra remove him from the PCAOB list as he will be retiring shortly and until new staff was hired have Cori Hondolero, Supervisor be the recipient of the report. Ms. Cintra stated that she would file the appropriate request with the PCAOB.

Mr. Petrie reviewed Mr. Nelson's report and concluded that all but one case had been closed.

Mr. Petrie suggested that the Board make a provision in their regulations that would state, "failure to comply with a Board Order (MOA) would result in further disciplinary action."

As public comment was originally advertised to begin at 2:00 p.m. the Board paused before adjourning into executive session to ask if there was anyone interested in providing public comment. No one was in attendance to give public comment.

Item 8 Public Comment

Lisa Rogers, ASCPA

Lisa Rogers, representing Alaska Society of CPAs (ASCPA) introduced herself and described her duties as liaison to the Board. Ms. Rogers discussed how she acts as the Board's liaison with regard to legislation and other issues that the Board and the ASCPA feel are important to the profession.

Ms. Rogers informed the Board that April 30, 2006 was the year-end for the ASCPA and as of this date no new appointment for a regulation writer had been made. Ms. Rogers stated that Melody Snider would appoint this position and that several Fairbanks CPA's associated with the ASCPA would be more than happy to help with the upcoming regulations project. Ms. Rogers went on to inform the Board on how the ASCPA would help them with regulation projects in conjunction with the Board and the Division's regulation specialist, Jun Maiquis.

Ms. Rogers went on to discuss the transparency of peer/quality reports and stated that the ASCPA does not want to vote on this issue until all parties are in agreement with the process.

Ms. Rogers informed the Board of the ASCPA's 2006 Annual Meeting and Continuing Professional Education conference May 4-5, 2006 and stated that RIGOS Professional Education Services would be conducting an ethics course.

Ms. Williamson asked Ms. Rogers if the RIGOS course would be held in Anchorage, Fairbanks and Juneau. Ms. Rogers stated that the contract with the ASCPA and RIGOS was still not finalized, however she would inform the Board when it was finalized.

The Board thanked Ms. Rogers for her time and information.

Ms. Rogers left the meeting at 3:37 p.m.

Recess The Board recessed at 3:37 p.m.; reconvened at 3:46 p.m.

On a motion duly made by John Floyd, seconded by Carla Bassler, 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 3:46 p.m., and returned from executive session at 5:12 p.m.

The Board thanked Mr. Petrie for his time.

On a motion made by John Floyd, seconded by Carla Bassler, and approved unanimously, it was

RESOLVED to adjourn the meeting until 8:00 a.m. April 21, 2006.

Adjourn The meeting recessed at 5:13 p.m. until Friday at 8:00 a.m.

Friday April 21, 2006

Item 11 Reconvene Meeting/Roll Call

The meeting was called to order by Max Mertz, CPA, Chairperson, at 8:00 a.m. There were present, constituting a quorum:

Max Mertz, CPA, Chairperson
Carla J. Bassler, CPA
Christy K. Morse, CPA
Catherine Wilson, Public Member
Dan Rozema, CPA
Elaine Williamson, CPA
John Floyd, Public Member

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

Cynthia Cintra, Licensing Examiner

In attendance from the public was:

Bernadette Kopyy, representing the Alaska Society of Independent Accountants (ASIA)
Lisa Rogers, representing the Alaska Society of CPAs (ASCPA).

Item 12 House Bill 274

Lisa Rogers, ASCPA

Ms. Rogers gave the Board an overview of HB 274 and its history. Ms. Rogers informed the Board that the Bill would become effective January 1, 2008 and that the ASCPA would help the Board with the writing of regulations.

Mr. Mertz asked Ms. Rogers how a task force should be structured. Ms. Rogers told the Board about its last task force and stated that there should be no more than two Board members. Ms. Rogers went on to say that any committee or task force with more than two Board members; any meetings would have to be advertised.

The Board and Ms. Rogers had a brief discussion about how the ASCPA and Board would proceed with writing and amending regulations. The Board then appointed Max Mertz and Carla Bassler to the task force for regulation writing with the help of the ASCPA. Ms. Williamson asked to be an alternate task force member in case Mr. Mertz or Ms. Bassler were unable to attend a regulation writing session.

The Board thanked Ms. Rogers for her time.

Item 13 Correspondence

◆ = No action needed. Information provided should be reviewed prior to meeting

Mr. Mertz asked Ms. Cintra, for future meetings, if she could make notation on the agenda of the dates and what was emailed to the Board. Ms. Cintra said that she would make it so.

The Board also asked Ms. Cintra to tag emails with a High Priority flag or put "Action Item" in the subject line if she felt the email needed quick response, etc.

- A. Correspondence from Kothacheruvu Venkata Hari Prasad, Uniform CPA Exam Exception Request.

The Board called Education Perspectives; a Board approved credential evaluation service, which was used by Hari Prasad. After a brief discussion with Ken Warner, evaluator about the US equivalent Juris Doctor (JD) degree earned 2004 in India.

The Board had a brief discussion regarding the education equivalent of the JD degree and the requirements for the Uniform CPA Exam. The Board decided that the information provided by the evaluation agency showed that Hari Prasad did indeed have education that was equivalent to a BA degree in order to begin the JD program.

On a motion duly made by Dan Rozema, seconded by John Floyd, and approved unanimously, it was

RESOLVED to approve the credential evaluation of Kothacheruvu Venkata Hari Prasad as meeting the requirements of 12 AAC 04.190.

- B. National Association of State Boards of Accountancy & American Institute of Certified Public Accountants Correspondence (NASBA/AICPA)

- Focus Questions◆

The Board reviewed the focus questions provided by NASBA and completed by Mr. Mertz. The questions are compiled by NASBA and responses are reviewed by NASBA's Board of Directors, committee chairs and executive staff and are used to guide their actions.

- February 2006 Regional Directors' Focus Questions◆

The Board reviewed the email from NASBA thanking State Boards for providing Focus Question responses.

- NASBA Uniform Accountancy Rules 5-1 and 5-2

The Board reviewed the information provided by NASBA regarding proposed changes to Rules 5-1 and 5-2.

- NASBA Quarterly Communications♦

The Board reviewed the quarterly report from NASBA which covers committee activity, meeting highlights, Focus Questions, etc.

- CPA Examination Simulations Version 1.5♦

The Board reviewed the provided information from NASBA regarding the updated version of the exam, which was implemented April 1, 2006. The new version should provide a more seamless and intuitive way for candidates to navigate through the exam simulations and should also eliminate any of the continuous copy/paste problems.

- Information on AUD & FAR Score Reporting

The Board reviewed the provided information from the AICPA and NASBA regarding grading problems for the AUD and FAR exam sections during the July/August 2005 testing window.

- AICPA Scoring Summary Letter♦

The Board reviewed the provided information the AICPA regarding the number of candidates effected by the July/August 2005 AUD and FAR grading error and the AICPA actions to give candidates the correct scores.

- AICPA, NASBA & Prometric Testing Center Fee Increase for Uniform CPA Exam

The Board reviewed the provided information from NASBA detailing the exam section fee increases.

- NASBA Response to CPCAF Alert No. 93♦

The Board reviewed the letter from NASBA to the AICPA regarding the Center for Public Company Audit Firm's (CPCAF) *Alert No. 93*, dated March 2, 2006 which encourages the Center's member firms not to cooperate with their licensing Board's request for information, as permitted by state law.

1. CPCAF March 2, 2006 letter to Center members

The Board reviewed the letter from CPCAF informing members not to provide information regarding PCAOB inspection reports to their licensing Board's.

2. NY Response

The Board reviewed the letter from the New York Board of Accountancy regarding CPCAF Alert No. 93.

- AICPA Board of Examiners February Conference Call Follow-up Materials♦

The Board reviewed the provided information regarding the February AICPA conference. This material covered highlights and summaries of the January 19-20, 2006 and February 8-9, 2006 meetings, a list of priority issues and other related committee rosters.

- New York NASBA Vice-Chair Nomination♦

The Board reviewed the provided information from the New York Board nominating Samuel K. Cottrell for Vice-Chair.

- Thompson Prometric Candidate Survey

The Board reviewed the "End of Exam Surveys" completed by Uniform CPA Exam candidates and submitted by Thompson Prometric.

- NASBA State Board Profile

The Board reviewed the request for State Board information from NASBA and decided Ms. Cintra would complete the profile and email it to Mr. Mertz for editing. Once Mr. Mertz edited the profile information, Ms. Cintra would email it back to NASBA.

- Oregon Board Response to CBT

The Board reviewed the letter written by the Oregon Board of Accountancy regarding their support of the letter written by the Illinois Board of Examiners dated January 31, 2006.

- Oregon UAA Section 23

The Board reviewed information provided by the Oregon Board regarding UAA section 23 (December 2005) equivalency and their opposition to the December 2005 extension of the 150-hour requirement.

- NASBA 2006 Committee Information/Sign Up

Mr. Mertz informed the Board that committee participation was very important and helpful to the Board. Mr. Mertz went on to say that when Sandy Wilson was on the Board she was also the Regional Director and information was passed from NASBA to the Board quickly and easily. Mr. Mertz stressed the importance of committee participation by the Board.

The Board agreed with Mr. Mertz and stated that they felt important committees are Compliance Assurance, Education, Regulatory Structures & Issues and UAA. Ms. Morse stated that she would check on the committees and coordinate with Ms. Williamson who also showed an interest in the committees.

- AICPA Diagnostic Report

The Board reviewed the provided information from the AICPA regarding development of a new diagnostic report for the Uniform CPA Exam.

- NASBA Nominations

The Board reviewed the provided information from NASBA and decided not to make a nomination at this time.

C. California's Practice Privilege Program ♦

The Board reviewed the information provided from the California Board of Accountancy regarding the implementation of its new Practice Privilege Program. The information provided includes letters from the California Board, the Washington Society of Certified Public Accountants and copies of the California Board's February 22-23, 2006 meeting agendas.

- Web Site Posting (2/27/06) Regarding Board Actions Related to Proposed Practice Privilege Legislation ♦

The Board reviewed the provided information from the California Board.

- State of Colorado Response ♦

The Board reviewed the provided information.

D. Public Company Accounting Oversight Board (PCAOB)

- Forum on Auditing in the Small Business Environment ♦

The Board reviewed the provided information from the PCAOB regarding their forum on auditing in the small business environment.

- General Counsel Lew Ferguson to leave the PCAOB ♦

The Board reviewed the provided information regarding Mr. Ferguson's retirement.

- February 9 Standing Advisory Group Meeting ♦

The Board reviewed the provided information regarding the February 9, 2006 advisory group meeting.

- PCAOB Release No. 104-2006-078, March 21, 2006[♦]

The Board reviewed the provided information regarding the implementation of a provision of the Sarbanes-Oxley Act that gives registered accounting firms incentive to address quality control criticisms included in Board inspections.

E. Internal Revenue Service (IRS) Rule Change

The Board reviewed an article that was printed in the Seattle Times, March 2006.

F. Computerized Examination Testing Feedback (Cintra)

The Board reviewed surveys completed and submitted by Uniform CPA Exam candidates that sat at the Anchorage and Fairbanks Prometric Testing Centers.

Ms. Cintra asked the Board if there were any changes to the survey they would like to have done before the end of the next testing window. The Board stated that the survey was fine.

Mr. Mertz stated that he would draft a letter to Prometric regarding the Board's concerns with the testing site (see Item 7). Mr. Mertz went on to say that once he had a draft letter he would email it to Ms. Cintra for distribution to the Board for review. Ms. Cintra informed Mr. Mertz that she would be happy to put it on State letterhead and mail it to him for signature.

Mr. Mertz asked Ms. Williamson if she would be able to visit the Fairbanks test site and report her findings to him for inclusion in the letter. Ms. Williams agreed and stated that she would set up a visit upon her return to Fairbanks.

Recess

The Board recessed at 9:27 a.m., reconvened at 9:34 a.m.

Item 14 Ratify Out of State Permits

On a motion duly made by John Floyd, seconded by Carla Bassler, and approved unanimously, it was

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

1. **Berntson Porter & Company, PLLC**
2. **Ruth, Spires & Menefee, LLP**
3. **Chelsea Hendrickson**
4. **Eaton, Babb & Smith, P.A.**
5. **Michael Lawrence Davidson**
6. **McGladrey & Pullen, LLP**
7. **LeMaster & Daniels PLLC**
8. **Lanza & Lanza**

9. Dixon Hughes PLLC
10. Barry A. Franzen
11. Robert G Yingling Jr
12. Kim Bryant Staudt
13. Joseph D. Lhotka
14. John C. Koppin

Item 15 Application Review

On a motion duly made by John Floyd, seconded by Elaine Williamson, and approved unanimously, it was

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

1. Joy Merriner
2. Olga Mikhaylitsyna
3. Lorilee K. Norby
4. Scott Thompson
5. Brandi C. Tollefsrud
6. Nargiz Ahmadova
7. Clayton W. Bourne
8. Douglas J. Clark II
9. Maria G. Dovydenko
10. John J. Farner
11. Aknur Ismailova

On a motion duly made by John Floyd, seconded by Carla Bassler, and approved unanimously, it was

RESOLVED to approve the applications for reinstatement to “active” status of:

1. Stephen Brazier
2. Jane Walker

On a motion duly made by John Floyd, seconded by Elaine Williamson, and approved unanimously, it was

RESOLVED to approve the application for licensure by reciprocity of Richard A. Howard.

On a motion duly made by Elaine Williamson, seconded by Carla Bassler, and approved unanimously, it was

RESOLVED to approve the following applications for licensure by exam/experience pending receipt of original verification from the AICPA of passing the Ethics Exam:

1. Bridget M. Lujan
2. Chris Hamey

On a motion duly made by Elaine Williamson, seconded by Carla Bassler, and approved unanimously, it was

RESOLVED to approve the application for licensure by exam/experience for Teri L. Kostka pending receipt of original verification from the AICPA of passing the Ethics Exam.

On a motion duly made by Elaine Williamson, seconded by Carla Bassler, and approved unanimously, it was

RESOLVED to approve the following applications for licensure by exam/experience pending receipt of original supervisor verification from the California Board of Accountancy:

- 1. Inna Bodnya**
- 2. Alexei Mindlin**

On a motion duly made by Chris Morse, seconded by Dan Rozema, and approved unanimously, it was

RESOLVED to table the application for licensure by exam/experience of Vera G. Serguienko. The Board noted the application was incomplete and does not substantiate the fulfillment of requirements under 12 AAC 04.183.

On a motion duly made by Chris Morse, seconded by Dan Rozema, and approved unanimously, it was

RESOLVED to table the application for licensure by reciprocity of Curtis L. Nelson. The Board noted the application was incomplete and does not meet the work experience requirements of AS 08.04.195(2). The Board has requested that Mr. Nelson submit letters of reference/experience from clients.

On a motion duly made by Chris Morse, seconded by Dan Rozema, and approved unanimously, it was

RESOLVED to table the application for licensure by exam/experience of Anastasia A. Misharina. The Board noted the application was incomplete and does not meet the work experience requirements of 12 AAC 04.181. Ms. Misharina must provide 1.04 more experience points.

On a motion duly made by Carla Bassler, seconded by Catherine Wilson, and approved unanimously, it was

RESOLVED to approve the application for licensure by exam/experience for Minjie (Jeff) Tang pending receipt of original verification from the AICPA of passing the Ethics Exam and an original supervisor license verification from the New York Board of Accountancy.

On a motion duly made by Carla Bassler, seconded by Christy Morse, and approved unanimously, it was

RESOLVED to request proof of partnership of Richard Chatwin from a U.S. office of Ernst & Young. The proof of partnership must indicate that Mr. Chatwin is qualified to sign off on continuing education certification and must be signed and notarized by a Human Resources/Hiring Manager at the U.S. Ernst & Young office for Mohammed Desin who is applying to renew his license into an “active” status.

Item 16 New Business/Old Business

- CE Ethics Courses (Cintra)

Ms. Cintra informed the Board that she has been receiving calls from CE providers asking for approval of their ethics courses (12 AAC 04.300). Ms. Cintra relayed to the Board that she has been informing providers that if they would like the Board to review their ethics course, to provide information and it would be presented at the Board’s next meeting.

Mr. Mertz stated that the reason RIGOS had been accepted by the Board was that the ASCPA, Dean Nelson, CPA and Phil Petrie, Investigator had all reviewed and provided information to RIGOS.

- Other Jurisdiction CPA Exam Application Fees (Cintra)

The Board reviewed provided information and had a brief discussion about other jurisdiction exam and reexam fees.

On a motion duly made by Carla Bassler, seconded by Dan Rozema and approved unanimously, it was

RESOLVED to begin a regulation project to change the fees for the Uniform CPA Exam and Re-examination to reflect the following changes:

12 AAC 02.340. BOARD OF PUBLIC ACCOUNTANCY. The following fees are established for accountants, partnerships, and corporations:

- (1) application fee for
 - (A) initial certificate and permit **non-refundable application fee**, \$50;
 - (B) examination, **\$150**;
- (2) repealed;**
- (3) certified public accountant certificate and permit fee for all or part of the initial biennial certification period, \$220;
- (4) biennial active permit renewal fee, \$220;
- (5) biennial inactive permit renewal fee, \$135;
- (6) uncertified public accountant biennial license renewal fee, under AS 08.04.661, \$135;
- (7) partnership or corporation registration and permit fee for all or part of the initial biennial registration period, \$135;
- (8) biennial partnership or corporation permit renewal fee, \$135;

(9) out-of-state certified public accountant permit fee to practice in this state for one year under AS 08.04.420, \$100;

(10) examination retest fee, **One section \$65, Two sections \$80, Three sections \$95, Four sections \$110.**

- Tabled Applications (Cintra)

Ms. Cintra spoke to the Board about the differences and benefits between an application approved pending and a tabled application.

- Prometric Testing Center Candidate End of Exam Survey (Cintra)

Duplicate agenda item. Please refer to Item 12F

- Canadian Chartered Accountant Supervision (Board P&P) (Morse)

The Board reviewed information provided by Ms. Morse. The Board had a brief discussion and asked Ms. Cintra to update the Board's Policy and Procedure manual to reflect the acceptance of Canadian Chartered Accountants as acceptable for the purposes of gaining required supervision under 12 AAC 04.181(b)(1)(2).

- Indirect Costing Items from Budget Report, January 26-27, 2006 Meeting (Mertz)

The Board reviewed provided information from Mr. Mertz and had a brief discussion regarding travel and budget costs.

Item 17 Administrative and Other

- The Board signed wall certificates.
- The Board signed the January 26-27, 2006 meeting minutes.
- The Board agreed to a tentative meeting date of August 8-9, 2006 in Fairbanks, Alaska.
- The Board reviewed the expenditure report provided by Kathy Taylor, Accounting Tech for the Division.

Item 10 Continuing Education Audit cont.

The Board continued reviewing audits.

Recess The Board recessed at 12:05 p.m., reconvened at 12: 25 p.m.

On a motion duly made by Carla Bassler, seconded by Dan Rozema, and approved unanimously, it was

RESOLVED to approve the continuing education audits for the following licensees:

- | | |
|---------------------------|--------------------------|
| 1. Carol Batson | 2. L. Stephen McNamara |
| 3. Sergiu Cernautan | 4. Kathleen Porterfield |
| 5. Nancy Huff | 6. Tamera Weaver |
| 7. Raymon G. Holmdahl | 8. Jordan Rosenfeld |
| 9. Charles Pohland | 10. Nancy Machida |
| 11. David McCambridge | 12. Daniel Golds |
| 13. Lori Arbuckle | 14. Todd Tew |
| 15. Linda Friman | 16. Anthony Prenesti |
| 17. Nora Elliott | 18. Jeanine Hill |
| 19. Key Getty | 20. Jon Esslinger |
| 21. Mary Silva | 22. Ann Metcalfe |
| 23. Bob Ulbrich | 24. Jimmy Yun |
| 25. John Larsen | 26. Marie Kraft |
| 27. Catherine Smith | 28. Shannon Titzel |
| 29. Kevin Branson | 30. John Bost |
| 31. Kent Pomeroy | 32. Michael Schmitz |
| 33. Stephanie Allison | 34. Phillip Flom |
| 35. Susan Taylor | 36. Mickael Flaa |
| 37. Cheryl Bradley | 38. Jason Lee |
| 39. James Nack | 40. Richard Miller, Jr. |
| 41. Cathleen Hahn | 42. Christine Harrington |
| 43. Katherine Blank | 44. F. Jeffrey Bowles |
| 45. Theresa Marie Haibach | 46. Daniel Mitchell |
| 47. Irina Harding | 48. Tammy Clayton |
| 49. James Siddle | 50. George Rieth |
| 51. Raymond Ellis | 52. Elaine Williamson |
| 53. Ronald Scott Lee | 54. Lois Hicks |
| 55. Marie Evans | 56. Gary Martin |
| 57. Dan Curtis | 58. Therese Sharp |
| 59. Jacob Crisafulli | 60. Alexandra Orchard |
| 61. Felix Melendez | 62. Gregory French |
| 63. Ida McMahan | 64. Dixie Lee Retherford |
| 65. Max Mertz | |

On a motion duly made by John Floyd, seconded by Carla Bassler, and approved unanimously, it was

RESOLVED to table the continuing education audits for the following licensees:

1. James Worthington. Mr. Worthington must provide the following certificates of completion: Medical Fraud Issues October 17, 2004 & September 11, 2006; J-Surs Reports Database April 14, 2005

- 2. Katsuya Fujioka. Mr. Fujioka must provide verification that Management Training Center is a provider of CE and the licensee did perform instruction as stated on the audit list.**
- 3. Gregg Richmond. Mr. Richmond must provide proof of six more hours of CE for 2004.**
- 4. Stephen Sikes. Mr. Sikes must provide original certificates for the following courses which were offered through American Center for Continuing Professional Education Inc: Real Estate Fundamentals, Improve Your Analytical Skills, and Valuing A Business.**
- 5. Mark Sorvoja. Mr. Sorvoja must provide proof of completion for the Checkpoint Class taken May 13, 2005.**
- 6. John Desmond Doland. Mr. Doland must provide proof of CE hours awarded for the following courses: Leadership, Authenticity and Likeability, Saudi Aramco Leadership Forum, and Essentials of International Financial Reporting Standards.**
- 7. Steven Meckel. Mr. Meckel must provide more information, i.e., course outline, course content, etc., on the Facility Focus Workorder Database Training (February 10-12, 2004).**

Mr. Floyd, Public Member left the meeting at 3:10 p.m.

The Board adjourned the meeting at 3:25 p.m.

Respectfully submitted:

Cynthia Cintra, Licensing Examiner

Approved:

Max Mertz, CPA, Chairperson
Board of Public Accountancy

Date: _____