

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 7-8, 2014

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 7-8, 2014 in Fairbanks Alaska.

Thursday, August 7, 2014

Call to Order/Roll Call

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

Donovan Rulien II, CPA – Anchorage
Craig Chapman, CPA – Kenai
Jeffrey Johnson, CPA – Fairbanks
Andre Horton – Anchorage
Leslie Schmitz, CPA – Anchorage
Karen Brewer-Tarver, CPA – Juneau

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

Cori Hondolero, Executive Administrator
Sara Chambers, Director (agenda item #6)
Alvin Kennedy, Investigator III (agenda item #11)

Visitors present included:

Kathleen Thompson, CPA, representing the Alaska Society of CPAs (ASCPA)
Bernadette Kopyy, representing the Alaska Society of Independent Accountants (ASIA)
Pat Hartman, representing the National Association of State Boards of Accountancy (NASBA)
Brentni Henderson-King, representing the National Association of State Boards of Accountancy (NASBA)

Agenda Item 1 – Review Agenda

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

RESOLVED to approve the agenda as written.

Agenda Item 2 – Ethics Report

It was determined that there was nothing to report.

Agenda Item 3 – Review Meeting Minutes

The Board reviewed the minutes of the May 1-2, 2014 meeting.

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

RESOLVED to approve the minutes of the May 1-2, 2014 meeting as written.

Agenda Item 4 – Public Comment

Kathleen Thompson was present and wanted to comment on the Fairbanks Prometric test site location and the issues that had been happening. Ms. Thompson noted that exam candidates in her firm (Cook & Haugeberg) had experienced problems with the test loading and long wait times. It was noted that the issues seemed to have decreased recently and hopefully the problems will not flare up again at the close of the testing window.

Agenda Item 5 - Alaska Society of Certified Public Accountants (ASCPA)

Kathleen Thompson was present and let the Board know about the following AK Society activities:

- The Board had recently met and noted that they would be sending a formal letter in response to the 5/13/14 letter from the Accountancy Board.
 - Item 6 – Sole Proprietorships – Suggested that there be a DBA line added to the application.
 - Item 7 – Renewal Timing – Legislative Committee will make a recommendation.
 - Item 8 – Attest Hours – There will be an August task force meeting; they will be calling firms to see how members feel about this.
 - Item 11 – AK specific ethics – Suggestion to amend the regulation to separate AK ethics out.

- Item 5 – UAA – task force will look at this issue.
- There will be upcoming training in August.
- Annual Meeting - May 28-30th in Talkeetna. There were five participants in the 1st leadership conference; it was very successful and it is recommended that firms send their new staff.

Agenda Item 6 – Board Business

ED Report

Ms. Hondolero noted that the request for reconsideration on the Dongyu Cai matter had been sent out for mail (e-mail) vote and that a majority of Board members had voted to deny the request.

Ms. Hondolero noted that she had included some lapsed license statistics in the Board packet that had been requested at the last meeting.

Mr. Johnson had prepared a document using in state/out of state/out of country information. This information can be used to help the Board estimate revenue in the future.

The Board reviewed reasons why Alaska might have a higher number of foreign exam/licensure applicants. There are no residency requirements, it is not required that applicants have a US social security number, Alaska allows testing at international locations and may have easier educational requirements than some states.

The Board discussed indirect allocation and direct vs. indirect costs that are charged to the program.

Ms. Brewer-Tarver noted that a special Audit/Budget sub-committee was convening to review Division issues and had sent out a letter to all Board Chairs soliciting feedback on the Division.

The Board called Sara Chambers, Director to discuss the following issues:

Revenues/Expenditures

Ms. Chambers noted that fiscal year 14 had come to a close on June 30th. Final indirects are being calculated and final FY14 figures should be available in early October.

It was noted that the Board had seen increased costs due to the 100% compliance check for AK ethics, more paralegal time, cost of executive administrator and investigative costs being charged directly to the program. Ms. Chambers indicated that at the time the last fee evaluation was completed, it is possible that not all of these factors were taken into consideration.

Mr. Johnson stated that the projected fees should come close to covering FY14/FY15 costs and there may be a 20-50k shortfall before the next renewal. The Board is looking at tracking personnel and enforcement costs.

Ms. Brewer-Tarver asked Ms. Chambers about Division policy for Boards who are in a deficit position. Ms. Chambers stated that there is nothing set right now and that she would work with Board Chairs to determine mission critical travel. The Division and Board would both be involved in the process.

Mr. Johnson inquired about the possibility of allowing the fines generated to offset some expenses and noted that the Board understands the need to break even. Ms. Chambers stated that crediting fines to Boards is prohibited by law; all fines go to the general fund.

The Board asked about the status of HB187. Ms. Chambers noted that it did not pass during the 2013/2014 legislative session. It was noted that the Division is providing information to the Legislative Budget/Audit sub-committee and there have been monthly meetings to discuss different issues. A legal cost pool has been an option mentioned in the past. Because HB187 did not pass, the process is back at square one.

Mr. Johnson asked for a copy of the breakeven statute and Ms. Chambers indicated that she would forward it to the Board members.

Ms. Brewer-Tarver asked about the timeline for fee setting. Ms. Chambers stated that 6 months prior to renewal has been the goal, but she now understands that more it is required. It is a process of trying to use information/data that is 2-3 years old to predict the future. The Division tries to project a reasonable average buffer to keep on hand, but needs to build in a way to forecast increasing costs.

Mr. Chapman asked what happens to a Board that has a huge deficit; are the fees increased to cover the deficit? Ms. Chambers stated that each situation is evaluated individually. Some Boards will increase to cover the deficit in one renewal period, while others try to spread it over more periods and carry forward the deficit.

Travel

Ms. Brewer-Tarver asked about attendance at meetings/workshops that were not specifically listed in the annual report. Ms. Chambers stated each travel request would be reviewed on a case by case basis.

Ms. Chambers indicated that there would be an e-mail sent out to Boards from the Commissioner soon regarding a new travel policy that will allow staff/Board members to have travel booked directly by their associations. Travel should still

go through the State travel process, but this could reduce travel costs charged directly to Boards.

The Division would like to hold additional Board member training in the future. Ms. Chambers requested that Board members respond to Division e-mails regarding upcoming trainings.

The Board thanked Ms. Chambers for her time.

The Board continued its discussion on operating expenses. Mr. Johnson noted that the updated fees would need to be in place by the fall 2015 meeting. Board discussion and recommendations would need to take place at the Spring 2015 meeting in order to meet the timeline.

There was discussion about the AICPA workshop in Chicago that was not listed in the FY15 annual report. It was decided that the Board would pass on this workshop.

Goals/Objectives FY15

It was decided that the potential statute/regulations changes and topics mentioned in the recent letter to the Alaska Society should be incorporated into the goals/objectives.

Ms. Hondolero indicated that she would work with Ms. Brewer-Tarver on an updated draft that could then be sent out for full Board review and approval.

Agenda Item 7 – NASBA – Foreign Education

Pat Hartman, Director of Client Services
Brentni Henderson-King, Manager NIES

Ms. Hartman and Ms. Henderson-King were in attendance to discuss foreign education with the Board.

Currently Alaska regulations allow for acceptance of any evaluation if the company is a member of NACES. NASBA started to research the different members of NACES and found that there are no real standards required when completing evaluations. Because of this there are often large variances in how each company will evaluate the same foreign education.

It was noted that Colorado, Washington and Alaska all have higher numbers of foreign exam candidates. Those who apply to test at foreign exam sites are supposed to obtain licensure within three years of passing the exam.

Ms. Henderson-King outlined some of the issues that have been seen with foreign education:

- Falsified notarized documents
- Falsified transcripts
- ACCA/Chartered Accountants – allowing professional education in place of formal education
- Allowance of credit for taking exams

Ms. Hartman indicated that she would send the Board some statistics on foreign exam candidates. The Board requested a copy of the informed consent form that is signed by each exam candidate.

The Board had a scheduled luncheon with the Alaska Society of CPAs.

The Board recessed for lunch at 11:52 a.m.

The Board resumed the meeting at 1:55 p.m.

Agenda Item 7 – NASBA – Foreign Education

The Board returned to the NASBA presentation on foreign education.

It was recommended that the Board look at educational evaluators who have quality indicators. Washington and New Hampshire have altered their guidelines and preferred provider lists.

Ms. Henderson-King stated that direct verification from the University is always best, especially when potential issues are noticed. Evaluation services should be able to explain their processes.

Test Site Issues

The Board wanted to discuss the Fairbanks test site while Ms. Hartman was in attendance. Ms. Hartman stated that this site is an ETA site, not a full Prometric site. The equipment is scheduled for replacement this year. Ms. Hartman noted that she would be visiting the test site before leaving Fairbanks and would be able to send her observations to the Board.

The Board had a notice to schedule (NTS) question. Ms. Hartman stated that only the Board can extend exam credit. It was noted that this has historically only been done in rare cases, typically due to documented medical issues.

Agenda Item 10 – CPA Exam Surveys

The Board reviewed the surveys that had been received. It was noted that one survey indicated an issue with test scheduling and one possible issue with the calculator on the computer.

Agenda Item 11 – Investigative Report

Investigator Kennedy was present at the meeting to present his report.

Mr. Kennedy stated that he would be forwarding cases for review to Ms. Brewer-Tarver and Mr. Rulien.

It was noted that the PWC review contained over 1800 names that had to be reviewed; this took 10-12 hours a week over at least 6 months. If the names were listed, then they are required to be reviewed. The Board requested the total number of hours that were spent on this review. Ms. Brewer-Tarver noted that application updates had been completed and they should help prevent this required level of review in the future.

Ms. Brewer-Tarver asked Mr. Kennedy about the statute/regulation update that he had requested regarding professional standards and not interfering with the investigative process. Mr. Kennedy stated that that medical Board has outlined such standards in their statutes/regulations and they could be used as a model if the Board wanted.

Mr. Kennedy outlined the way initial contact is made when an investigation is started. First a notice of complaint is issued and then when required an interview will be conducted.

The Board inquired about how self-disclosed unlicensed practice is handled. Mr. Kennedy stated that self-reporting is treated differently. He will pull past cases for guidance and consult with a reviewing Board member. It was noted that the Board could come up with a matrix if it wanted to, but each case is reviewed individually.

Ms. Schmitz stated that she thinks the late fee kicking in after 60 days sends a mixed message; it makes it appear ok to renew late. The Board noted that they had inquired about the late fee starting immediately on January 1st, but thought they had been told by the regulations specialist that 60 days was the earliest the late fee could be implemented.

Agenda Item 12 – Correspondence

The Board reviewed the correspondence items contained in the Board packet. There were a few items that required Board response:

- 1) Carolyn Launer, CPA – Request for guidance on acceptable CPE. Board referenced 12 AAC 04.320 and 04.340. In order to be used at renewal the course must be completed (verified via transcript). The Board noted that any time academic credits are claimed, the licensee is responsible for keeping documentation such as the course syllabus/transcripts.
- 24) Beverly Reem, CPA – same as request above.
- 2) NASBA – request for participation in practice analysis survey. Board will allow use of ALD data for this purpose.

3) NASBA – request for approval to list the Virgin Islands as substantially equivalent to Alaska for mobility purposes. The Board noted that they have been evaluated and deemed substantially equivalent and the request was granted.

Agenda Item 9 – NASBA Updates

Committees

Mr. Johnson – Legislative Support Committee – Has not met with committee since the May meeting; upcoming teleconference.

Mr. Rulien –Uniform Accountancy Act (UAA) committee – the committee had been discussing whistleblower issues and record retention. It was noted that a CPA cannot hold records for non-payment.

Conferences

Regional Meetings June 2014 – Schmitz/Brewer-Tarver/Hondolero.

Ms. Schmitz stated that the new Board member orientation was helpful and she enjoyed attend the meeting. Ms. Brewer-Tarver noted that she and Ms. Hondolero had attended the Western Regional meeting and found the breakout sessions interesting.

Annual Meeting - November 2014

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

RESOLVED to approve Mr. Chapman and Ms. Hondolero to attend the NASBA annual meeting.

Agenda Item 13 – Prometric Exam Site Visit

Ms. Hondolero and other available Board members had arranged to meet NASBA staff at the test site.

The meeting was recessed at 3:48 p.m., until Friday, August 8, 2014.

Friday, August 8, 2014

Call to Order/Roll Call

The meeting was called to order by Karen Brewer-Tarver, Chair, at 8:08 a.m. Those present, constituting a quorum of the Board were:

Craig Chapman, CPA – Kenai

Jeffrey Johnson, CPA – Fairbanks
Andre Horton – Anchorage
Leslie Schmitz, CPA – Anchorage
Karen Brewer-Tarver, CPA – Juneau
Donovan Rulien, CPA - Anchorage

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

Cori Hondolero, Executive Administrator

Visitors present included:

Kathleen Thompson, CPA, representing the Alaska Society of CPAs (ASCPA)
Bernadette Kopyy, representing the Alaska Society of Independent Accountants (ASIA)

Agenda Item 14 – Review Agenda

The Board had not completed item 8 and added it to the agenda.

Agenda Item 8 – Statute/Regulation Projects

UAA references attest re: compilation and any changes to the regulations could affect non AICPA members. Historically compilation has not been considered part of the attest function in Alaska. Mr. Johnson noted that it may make the most sense to move towards the UAA/AICPA definition of attest.

Ms. Schmitz noted that historically non CPAs who prepared compilations felt that the Board was trying to regulate them. The Board asked Ms. Kopyy if she felt that non-CPAs would have a problem with the Board adopting the UAA definition of attest and she indicated that this should not be a problem as long as nothing changes for the non-CPAs. Ms. Schmitz noted that CPAs only doing compilations would be impacted if the change would require them to participate in peer review. A person can prepare financial statements and not compile them or prepare and compile.

The Board discussed the multiple references to the AICPA code. Ms. Schmitz recommended reviewing the regulations to see what could be repealed and replaced with one generic reference.

Mr. Johnson requested that the Board present draft regulations to the State Society for an informal blessing, prior to the project being sent out for public

comment. Mr. Johnson also noted that the current regulation book references AS 08.04.085 under 12 AAC 04.038, but there is no AS 08.04.85.

Ms. Brewer-Tarver also was wanted a closer review of the regulations to understand why some sections specifically reference the AICPA code and some don't. Was this done on purpose or would a generic adoption of the code work.

Mr. Johnson requested the Division's internal PRRF form be used and presented with the draft that goes to the AK Society. It was noted that the Society Board will meet in September and it would be nice if the draft regulations could be presented at that meeting.

Ms. Schmitz had prepared information regarding renewal/reinstatement. There was Board discussion about adding a notice on the website regarding not practicing while a license is lapsed. Ms. Hondolero indicated that she would inquire about the possibility of an immediate lapse after December 31st that would require reinstatement.

Ms. Brewer-Tarver noted that e-mails regarding UAA vs. Alaska statutes/regulations were included in the packet. There was Board discussion about requiring new license applicants to complete a jurisprudence questionnaire or use something like my icourse to help assure familiarity with the statutes/regulations. There was discussion about editing 12 AAC 04.189 to add completing a review of the statutes/regulations or amending 12 AAC 04.300. Mr. Johnson stated the Board needs to be clear about what they want applicants/licensees to know. Ms. Brewer-Tarver noted that the Society task force reviewed some AK specific ethics courses that had been offered in the past and they varied a lot. It may be best to gear future updates on issues that come out during the CPE audit process.

Ms. Hondolero was tasked with working on the draft regulation updates and PRRF. She was also asked to add any new projects to the statute/regulations tracking list.

The Board would like 12 AAC 04.310(b) repealed.

The Board requested at least two hours for regulation review/discussion at the November meeting.

Agenda Item 15 – Public Comment

There was no one present in the room that made a request to address the Board.

Agenda Item 16 – CPE Audits

The Board completed CPE file review and took the following action:

Upon a motion duly made by Mr. Johnson, seconded by Mr. Rulien, 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 consent agreements.

The Board entered executive session at 9:49 a.m.
The Board went back on the record at 10:30 a.m.

*The Board called Paralegal Charles Ward and Assistant Attorney General Robert Auth while in executive session regarding agreements that were presented to the Board for consideration.

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

RESOLVED to adopt the stipulated agreement for case #2012-001137.

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

RESOLVED to adopt the consent agreement for case #2012-001019.

Upon a motion duly made by Mr. Johnson, seconded by Mr. Rulien, 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 consent agreements and special requests.

The Board entered executive session at 10:35 a.m.
The Board went back on the record at 11:11 a.m.

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

RESOLVED to adopt the consent agreement for case #2014-001063.

***consent agreement was adopted as signed, with no reduction of fine as requested by licensee.**

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

RESOLVED to adopt the consent agreement for case #2014-001079.

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

RESOLVED to adopt the consent agreement for case #2014-001133.

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

RESOLVED to adopt the consent agreement for case #2014-001062.

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

RESOLVED to adopt the consent agreement for case #2014-001060.

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

RESOLVED to adopt the consent agreement for case #2014-001075.

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

RESOLVED to adopt the consent agreement for case #2014-001171.

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

RESOLVED to adopt the consent agreement for case #2014-001061.

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

RESOLVED to deny the request for reconsideration in case #2014-001122.

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

RESOLVED to approve the CPE audit for 2012/2013 of Vincent Veit.

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

RESOLVED to approve the CPE audit for 2012/2013 of Kurt Martens.

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

RESOLVED to approve the CPE audit for 2012/2013 of Roshanak Fekrat.

Upon a motion duly made by Mr. Rulien, seconded by Mr. Chapman, and approved, it was:

RESOLVED to deny the audit of license #1656 Kiyonobu Ueda – there were 41.5 hours verified by certificates that were in English. Standard agreement required.

	<u>YES</u>	<u>NO</u>
Donovan Rulien	X	
Jeffrey Johnson		X
Leslie Schmitz	X	
Craig Chapman	X	
Andre Horton	X	
Karen Brewer-Tarver	X	

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

RESOLVED to deny the audit of license #2390 Duan Chen for non-compliance with 12 AAC 04.300(c); the AK ethics course was taken outside of the required time period. Standard Consent agreement required.

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

RESOLVED to table the application of #1873 Lisa Lopez. CPE certificates required for all hours claimed. AK ethics also taken outside of required timeframe.

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

RESOLVED to deny the audit of license #1530 Dolores Mirando-Gould for non-compliance with 12 AAC 04.300(c); the AK ethics course was taken outside of the required time period. Standard Consent agreement required.

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

RESOLVED to deny the audit of license #2020 Gary Martin for non-compliance with 12 AAC 04.300; the AK ethics course and other hours taken outside of the required time period. Standard Consent agreement required; no falsification.

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

RESOLVED to deny the audit of license #692 Sherry Young for non-compliance with 12 AAC 04.300; the AK ethics course and other hours taken outside of the required time period. Standard Consent agreement required; no falsification.

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

RESOLVED to deny the audit of license #869 Joseph Newhouse for non-compliance with 12 AAC 04.300(c); the AK ethics course was taken outside of the required time period. Standard Consent agreement required.

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

RESOLVED to deny the audit of license #2003 James Newhouse for non-compliance with 12 AAC 04.300(c); the AK ethics course was taken outside of the required time period. Standard Consent agreement required.

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

RESOLVED to deny the audit of license #2564 Conrad Kreutzer for non-compliance with 12 AAC 04.300(c); the AK ethics course was taken outside of the required time period. Standard Consent agreement required.

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

RESOLVED to deny the audit of license #2237 Holger Wildgrube for non-compliance with 12 AAC 04.300(c); the AK ethics course was taken outside of the required time period. Standard Consent agreement required.

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

RESOLVED to deny the audit of license #2429 Andrey Safronov for non-compliance with 12 AAC 04.300; the AK ethics course taken outside of the required time period. Standard Consent agreement required; no falsification.

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

RESOLVED to deny the audit of license #2480 Evgenia Krasovskikh for non-compliance with 12 AAC 04.300; the AK ethics course taken outside of the required time period. Standard Consent agreement required; no falsification.

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

RESOLVED to accept the 2012/2013 hours submitted by #2223 Wael Mansour El Tayeb via the new agreement that was adopted by the Board.

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

RESOLVED to deny the audit of license #603 Mark Wohlgemuth for non-compliance with 12 AAC 04.300(c); the AK ethics course was taken outside of the required time period. Standard Consent agreement required.

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

RESOLVED to deny the audit of license #1434 Mohammed Desin for non-compliance with 12 AAC 04.300; the AK ethics course taken outside of the required time period. Standard Consent agreement required; no falsification.

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

RESOLVED to deny the audit of license #1406 Mark McKinney for non-compliance with 12 AAC 04.300; the AK ethics course and other hours taken outside of the required time period. Standard Consent agreement required including requirement to complete missing CPE hours.

Agenda Item 17 – Application Review

The Board completed application review and took the following action:

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

RESOLVED to approve Audrey George's application to sit for the CPA exam.

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

RESOLVED to approve Robert Bailie, Whitney Breeland, Katherine Burrill, Aurora Cokerland, Kimberly Hedin, Matthew Hurbi, Stephen Lasseter, Kam Lee, Christine Anne Lumba, Jenna Maurer, Orkhan Nazarli, Mariya Pavlovskaya, Carlos Tarin, Vanessa Varona and Sarah Hooper for licensure by exam.

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

RESOLVED to approve the Out-of-State Permit applications of ML Weekes & Company, PC and Summit LLC.

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

RESOLVED to approve the Firm Permit application of Tax Solutions, LLC.

Agenda Item 18 – Administrative Business

Confirm Upcoming Meeting Dates/Locations

- November 13-14, 2014 in Anchorage

Sign Wall Certificates

- Jeffrey Shirley #2626
- Brian Ellis #2715
- Hojin Park #2716
- Evangeline Salvador #2717
- Tonya Gamble #2718
- Nicholas Whitmore #2719
- Justin Carr #2720
- Petr Vakatov #2721
- Leland Schlatter #2722
- Ryan Johns #2723
- Andrew Krynski #2724

Task Lists

Cori Hondolero:

- Prepare draft CPE regulation amendments – remove reference to only full credit hours.
- Draft regulation for unprofessional conduct.
- Inquire with Division regarding reinstatement being required as of January 1st.
- Update statute/regulation tracking sheet.
- Work with Ms. Brewer-Tarver to prepare PARF for distribution to AK Society with potential statute/regulation projects.
- Update FY15 goals/objectives – work with Ms. Brewer-Tarver before sending out for Board approval/adoption.

Karen Brewer-Tarver:

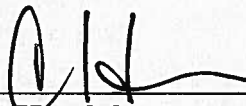
- Help prepare draft FY15 goals/objectives for Board adoption.
- Work with Ms. Hondolero to prepare PARF for distribution to AK Society with potential statute/regulation projects.

Leslie Schmitz:

- Prepare analysis of code of conduct references using AICPA e-mail.

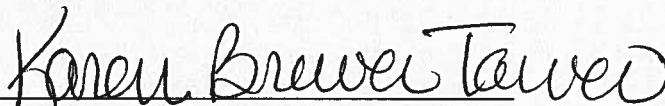
There being no further business, the meeting adjourned at 1:00 p.m.

Respectfully Submitted:



Cori Hondolero
Executive Administrator

Approved:



Karen Brewer-Tarver, Chair
Alaska Board of Public Accountancy

Date: 11-14-14