

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

BOARD OF PUBLIC ACCOUNTANCY

MINUTES OF MEETING

May 5-6, 2016

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 May 5-6, 2016 in Juneau Alaska.

Thursday, May 5, 2016

Call to Order/Roll Call

The meeting was called to order by Don Rulien, Chair, at 11:00 a.m. Those present, constituting a quorum of the Board were:

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

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

Cori Hondolero, Executive Administrator
Sara Chambers, Operations Manager (agenda item #7)
Martha Hewlett, Administrative Officer (agenda item #7)
Greg Francois, Investigator III (agenda item #6)

Visitors present included:

Amy Cooper, CPA, representing the Alaska Society of CPAs (ASCPA)
Bernadette Koppy, representing the Alaska Society of Independent Accountants (ASIA)
Mindy Kissner, representing Alaska Division of Legislative Audit

Agenda Item 1 – Review Agenda

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

RESOLVED to approve the agenda.

Agenda Item 2 – Ethics Report

It was determined that there was nothing to report.

Mr. Johnson noted he would be attending a NASBA committee meeting and would submit his disclosure after the meeting.

Agenda Item 3 – Review Meeting Minutes

The Board reviewed the minutes of the most recent meeting and teleconference. Ms. Brewer-Tarver noted one required change to pg. 3 of the February minutes.

Upon a motion duly made by Ms. Brewer-Tarver, seconded by Ms. Schmitz, and approved unanimously, it was:

RESOLVED to approve the minutes of the February 11-12, 2016 meeting as amended.

Upon a motion duly made by Ms. Brewer-Tarver, seconded by Ms. Schmitz, and approved unanimously, it was:

RESOLVED to approve the minutes of the March 22, 2016 teleconference as written.

Agenda Item 4 – Public Comment

Mindy Kissner, Operations Manager with Division of Legislative Audit was present to speak with the Board. She stated that new hires are required to be working towards licensure. Many schools may not meet AK educational requirements if they are quarter based schools; they are likely to graduate short credits in one or more specifically required categories for the accounting concentration (12 AAC 04.185).

The Board indicated that the intent was not to block graduates from being able to return to Alaska for work after graduation. The Board stated that they would discuss this issue during the regulation review section of the meeting. Ms. Kissner provided samples of accounting concentrations from Washington, Oregon and Arizona for the Board to review.

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

Amy Cooper was present and let the Board know about the following AK Society activities:

- June 1-3, 2016 Annual Meeting in Anchorage at the Sheraton; business meeting will be on June 3rd.

The Board discussed who could attend the business meeting; Mr. Rulien and Ms. Brewer-Tarver noted that they would not be available. Ms. Schmitz might be able to attend. Ms. Hondolero will work on a list of items for possible discussion at the meeting and forward it to Mr. Rulien for review.

There was more discussion about the educational requirements listed in 12 AAC 04.185. Mr. Johnson suggested that the Board simplify things by increasing the number of overall hours required, but remove specifics. Potentially someone could get their license without business law or math/statistics etc.

Agenda Item 7 – Board Business

ED Report

Ms. Hondolero had provided a report in the packet that included the following:

- 2015 Renewal – updated statistics
 - As of 4/25/16 the following are the lapsed figures (12/31/15)
 - Individuals 151
 - Firms 8
 - Out-of- State permits 23
- ED Conference – Ms. Hondolero was approved to attend (via scholarship) after the last meeting.
- Travel – Mr. Chapman was approved to attend the NASBA Western Regional meeting in June.

Agenda Item 6 – Investigative Report

Investigator Francois called in to present the report. For the period of January 22nd through April 21st:

- 21 files opened
- 16 files closed
- 5 open complaints
- 1 licensee on probation

Investigator Francois indicated that there are some recent and ongoing changes in the investigative unit due to a retirement; he will be transitioning to work with the medical Board and eventually the CPA Board will have a new assigned investigator. Mr. Rulien asked if there should be concern about the ability to work with both Boards for the time being. Investigator Francois stated that the medical Board cases are currently low and another investigator is also assigned to them. Public safety issues do come first, but investigators can always request additional help when necessary.

Investigator Francois noted that he had two matters for Board review.

Upon a motion duly made by Ms. Brewer-Tarver, seconded by Ms. Schmitz, 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 investigative matters.

The Board entered executive session at 12:09 p.m.

The Board went back on the record at 1:01 p.m.

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

RESOLVED to not accept the consent agreements for case #2016-000129 and case #2016-000065; cases are to be modified to be an imposition of civil fine with a \$500 fine for the firm and a \$250 fine for the individual.

Investigator Francois contacted the Board after trying to reach the licensees and indicated that he was not able to reach the firm and the individual indicated that she would accept the imposition of civil fine. The Board will meet telephonically once both licensees have signed the impositions.

Agenda Item 7 – Board Business

Division Update

Sara Chambers, Operations Manager and Martha Hewlett, Admin Officer were present to speak with the Board.

Revenues/Expenditures

Ms. Hewlett went over the FY16 3rd quarter report from the Board packet.

Mr. Chapman asked what 'terminal leave' was. Ms. Hewlett indicated it was likely and employee that terminated employment with the State, but without doing additional research, she couldn't be sure. She indicated she would look it up and get back to the Board.

Travel

Mr. Johnson asked if/when travel would be allowed again as requested/outlined in the Boards annual report. Ms. Chambers stated that Board travel had been approved, even if not at the full level requested by the Board. Mr. Johnson noted that the Board was having to request scholarships to assure attendance/participation on the national level and asked if licensing fees would be returned due to them not being used as directed by the Board. Ms. Chambers stated that there was no statutory authority to return fees, but if there was a surplus in the future, the Division would suggest a fee reduction.

Ms. Chambers encouraged the Board to keep submitting travel requests with detailed justification. If the Board was able to outline the need for more than one person to attend a meeting, the request might be approved.

Mr. Chapman wanted to note that delayed approvals on travel requests results in increased expenses. Ms. Chambers agreed, but noted that requests are currently being processed timely and all requests should be sent in as far in advance as possible.

Ms. Chambers stated that Board members can use the travel desk to book airline tickets and hotels; the State rate is often cheaper and can result in cost savings for the Board. Ms. Chambers also noted that some Boards are writing letters to the Commissioner regarding travel.

FY17 Goals & Objectives

The Board reviewed and amended their FY16 Goals and Objectives for FY17.

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

RESOLVED to adopt the FY17 Goals & Objectives.

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

RESOLVED to modify goal 6 c, to add a new part 1 – work with Division on automatic reporting of license action.

The final FY17 Goals & Objectives are as follows:

Goal 1. Monitor legislation, evaluate and review statutory/regulatory changes related to:

- a. General housekeeping to update references/publication dates in the regulations.
- b. Review of UAA through a coordinated effort with the ASCPA for recent changes and identify additional areas where Alaska statutes and regulations differ and evaluate impact of differences.
- c. Review and implement (if needed) sections of the UAA as modified for "attest" functions.
- d. Review the definition of 'practice of public accounting'
- e. Conduct CPE random audits.
- f. Complete a review of firm/licensee renewal forms and processes.
- g. Review requirements for CPA firm permits.
- h. Monitor NASBA discussion re: the requirement for 500 attest hours for licensure and required years of experience.
- i. Review education evaluation services currently accepted by Board for foreign applicants with industry evaluation standards.

Goal 2. Review and evaluate National Association of State Board of Accountancy (NASBA) services.

- a. Continue to monitor NASBA CPA Exam Services (CPAES).
- b. Evaluate and analyze other services offered by NASBA.

Goal 3. Ensure Alaska CPA candidates have positive examination opportunities.

- a. Monitor testing experiences by visiting sites and using the post-testing survey for all candidates testing at the Anchorage and Fairbanks sites. Monitor that the surveys are delivered timely.
- b. Follow-up on concerns indicated in the surveys.
- c. Keep the ASCPA and the public abreast of new developments.

Goal 4. Evaluate and address changes in the professional environment to continue to fulfill our mission to protect public interests.

- a. Review new rules proposed by NASBA and the AICPA, for impact on Alaska CPAs and make changes to Alaska statutes and regulations as needed.
- b. Represent Alaska CPA concerns at regional, annual, and special meetings and support NASBA committee participation.
 1. Promote attendance by staff and new Board members at regional, special and annual meetings to provide understanding of current regulatory issues being dealt with at a national level and a state-by-state level.

2. Promote attendance of continuing Board members at regional and annual meetings to provide input and to obtain information at both national and state levels regarding matters impacting Alaska CPAs.
- c. Mentor executive administrator in developing procedures and goals for timely response to public, CPAs and CPA candidate requests.

Goal 5. Work with the Division regarding

- a. Future licensee fee structure; fees must cover monitoring expenses and operating costs while not being cost prohibitive to licensees.
- b. Board and staff travel and participation at NASBA/AICPA meetings including:
 1. Executive Administrator attendance at NASBA annual and regional meetings and the NASBA Executive Director conference.
 2. No less than three (3) Board members will attend the NASBA regional conference and three (3) Board members will attend the annual NASBA meeting.
 3. One Board member and/or the Executive Administrator will attend any special NASBA or AICPA meetings as they arise.
 4. Investigator will attend NASBA ED/Legal counsel conference.
 5. One or two Board members and the Executive Administrator will attend the Alaska Society of CPAs annual meeting.
- c. Ongoing improvements and maintenance of the Board website.
- d. Collections of licensee emails for future correspondence and newsletters.
- e. Timely review and resolution of CPE audits.
- f. Obtaining more information with fiscal reports, including personnel and legal costs.
- g. Work with Division on cost saving measures.

Goal 6. Pursue public awareness of enforcement activities.

- a. Timely update of investigative information and statistics on the Board website.
- b. Interact with the investigative unit regarding consistency and monitoring of cases.
- c. Continue participation with the NASBA Accountancy Licensee Database (ALD).
 1. Work with Division on automatic reporting of license action.
- d. Executive Administrator to provide enforcement decisions to the general public.

Agenda Item 8 – NASBA Updates

Conferences

Western Regional Meeting

Mr. Chapman will attend; travel has already been approved. Ms. Brewer-Tarver might attend via 3rd party reimbursement from her firm.

Annual Meeting

Ms. Schmitz and Mr. Johnson will try to attend. The Board noted that a request for Ms. Hondolero to attend should also be sent.

Committees

Mr. Johnson – Legislative Support Committee – telephonic meeting earlier in the day and will attend an in person meeting May 22nd.

Mr. Rulien –Uniform Accountancy Act (UAA) committee – telephonic meeting within the next month.

Ms. Schmitz – CBT Administration Committee – upcoming telephonic meeting.

Agenda Item 9 – CPA Exam Surveys

The Board reviewed the surveys that had been received and reviewed the AK exam statistics that were prepared by NASBA

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

RESOLVED to recess the meeting.

The meeting was recessed at 4:34 p.m., until Friday, May 6, 2016.

Friday, May 6, 2016

Call to Order/Roll Call

The meeting was called to order by Don Rulien, Chair, at 8:36 a.m. Those present, constituting a quorum of the Board were:

Donovan Rulien II, CPA – Anchorage
Jeffrey Johnson, CPA – Fairbanks (telephonic)
Karen Brewer-Tarver, CPA – Juneau
Leslie Schmitz, CPA – Anchorage
Andre Horton, Public member – Anchorage (telephonic)

Craig Chapman, CPA – Kenai

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

Cori Hondolero, Executive Administrator

Visitors present included:

Amy Cooper, CPA, representing the Alaska Society of CPAs (ASCPA)
Bernadette Kopy, representing the Alaska Society of Independent Accountants (ASIA)
Brittany Abbott, representing herself

Agenda Item 10 – Review Agenda

There were no changes noted.

Agenda Item 11 – Public Comment

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

Agenda Item 12 – Regulation/Statute Projects

The Board reviewed the draft regulations that Mr. Maiquis, Regulations Specialist had prepared and discussed the possible change to the education requirements proposed earlier in the meeting.

Upon a motion duly made by Ms. Brewer-Tarver, seconded by Ms. Schmitz, and approved unanimously, it was:

RESOLVED to send the following regulation change out for public comment:

12 AAC 04.185(b)(2) – repeal

12 AAC 04.185(b)(3) – repeal

12 AAC 04.185(b)(4) – new section that will read: “9 semester credit hours or 15 quarter credit hours or business law and economics and statistics, computer science or algebra, calculus, or mathematics.

The Board asked if the change to 12 AAC 04.185 could be added to the draft prepared by Mr. Maiquis. Ms. Hondolero was able to confirm that this change could be added to the draft for review during the meeting.

There was additional discussion about changes to 12 AAC 04.038. It was confirmed that the Board cannot fully update this section until the Board updates the statutory definition of attest. The Board will revisit additional changes to this section in the future.

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

RESOLVED to send the draft regulation changes dated 5/6/16 out for public comment; this draft includes the following:

NEW - 12 AAC 04.004. Code of professional conduct.

REPEAL - 12 AAC 04.010

REPEAL - 12 ACC 04.015

REPEAL - 12 AAC 04.020

REPEAL - 12 AAC 04.030

REPEAL - 12 AAC 04.040

REPEAL - 12 AAC 04.050

REPEAL - 12 AAC 04.060

REPEAL - 12 AAC 04.070

REPEAL - 12 AAC 04.080

REPEAL - 12 AAC 04.100

REPEAL - 12 AAC 04.110

12 AAC 04.038(a)(1) - amended to read "an audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS) of the American Institute of Certified Public Accountants, AICPA"

Professional Standards, Volume 1, AU-C Sections 200-935, as revised as of June 1, 2015, adopted by reference;

12 AAC 04.038(a)(2) – amended to read “a review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS) of the American Institute of Certified Public Accountants, *AICPA Professional Standards, Volume 2, AR Sections 20-600, as revised as of, June 1, 2015, adopted by reference;*”

12 AAC 04.038(a)(3) – amended to read “an examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE) of the American Institute of Certified Public Accountants, *AICPA Professional Standards, Volume 1, AT Sections 20-600, as revised as of, June 1, 2015, adopted by reference; and*”

12 AAC 04.038(c) – amended to read “A licensee performing an attest engagement shall maintain a quality control system that complies with the Quality Control Standards (QCS) of the American Institute of Certified Public Accountants, *AICPA Professional Standards, Volume 2, QC Section 10, as revised as of, June 1, 2015, adopted by reference.*”

12 AAC 04.185(b)(2) – amended to read “nine semester credit hours or 15 quarter credit hours of business law and economics; and

(A) statistics; or

(B) computer science; or

(C) algebra, calculus, or mathematics

12 AAC 04.610(a)(1) – amended to read “American Institute of Certified Public Accountants (AICPA) *Standards for Performing and Reporting on Peer Reviews, 2015 edition, adopted by reference, excluding any reference to compilations; or*”

12 AAC 04.610(a)(2) – amended to read “National State Auditors Association (NSAA) Peer Review Manual, 2013 edition, adopted by reference.”

The Editor’s note will also need to be amended to read:

“A copy of the Standards for Performing and Reporting on Peer Reviews, adopted by reference in 12 AAC 04.610, may be obtained from the American Institute of Certified Public Accountants (AICPA), 220 Leigh Farm Road, Durham, North Carolina 27707-8110. A copy of the Peer Review Manual, adopted by reference in 12 AAC 04.610 may be obtained from the National State Auditors Association, 449 Lewis Hargett Circle, Suite 290, Lexington, KY 40503-3590.”

12 AAC 04.620(c) – amended to read “The guidelines in Chapter 8, of the American Institute of Certified Public Accountants (AICPA), *AICPA Peer Review Administrative Manual, 2015*, is adopted by reference. If a firm is merged, otherwise combined, dissolved, or separated, the organization administering the quality review shall apply those guidelines to determine which firm is considered the succeeding firm. That determination is subject to review by the board under those guidelines. The succeeding firm shall retain its quality review status and its quality review due date.”

The Editor’s note will also need to be amended to read:

“A copy of Chapter 8 of the American Institute of Certified Public Accountants (AICPA) *Peer Review Administrative Manual, 2015*, adopted by reference in 12 AAC 04.620, may be obtained from the American Institute of Certified Public Accountants (AICPA), 220 Leigh Farm Road, Durham, North Carolina 27707-8110.

Agenda Item 13 – Correspondence

The Board reviewed the correspondence items contained in the Board packet.

There was discussion about the best way to distribute the informational sheet outlining the differences between AK statutes/regulations and UAA. The Board may distribute this information as part of the renewal process.

The Board also discussed compiling items and putting out a newsletter about three months before every renewal. Topics in the newsletter may include items such as:

- Exam statistics
- Renewal info.
- Budget info./Fee info.

- List of new licensees
- List of license actions

There was discussion about ways to collect e-mail addresses that are not currently on file. Possibly send out a pre-paid return postcard to collect this info. Board would be interested in distributing the newsletter electronically to save money.

The Board asked Ms. Hondolero to review the exam contract to assure that exam fee increases to do not impact the amount being returned to the Board.

Agenda Item 14 – CPE Audits

The Board reviewed a consent agreement, mandatory audits and random audits and took the following action:

Upon a motion duly made by Ms. Brewer-Tarver seconded by Mr. Chapman, and approved by a quorum of the Board, it was:

RESOLVED to accept the consent agreement for case 2016-000295.

Upon a motion duly made by Ms. Schmitz seconded by Ms. Brewer-Tarver, and approved by a quorum of the Board, it was:

RESOLVED to approve the following mandatory audits:

- #1977 Yasuhiro Nakajima
- #2417 Shiming (Simon) Chen

Upon a motion duly made by Ms. Schmitz seconded by Mr. Chapman, and approved by a quorum of the Board, it was:

RESOLVED to approve the following random audits:

- #389 Robert Maloney
- #444 Philip Granberry
- #547 Charlotte Tharp
- #684 Catherine Smith
- #811 William Arnold
- #1140 Brian Freeman
- #1222 John Letourneau
- #1247 Robert Macleod
- #1421 Elizabeth Przywojski
- #1597 Nathalie Martin
- #1696 Rhonda Oliver

- #1734 Jason Lee
- #1828 Terry Eubank
- #1831 Colette Brady
- #1943 Johann Albrecht Zu Ysenburg
- #1951 Julie Olson
- #2072 Treva Wornath
- #2118 Rosalia Patton
- #2037 Melissa Hermes
- #2094 Chizuru Ohara
- #2176 Ilgar Valiyev
- #2180 Robert Price
- #2185 Maria Dovydenko
- #2232 Wei Guo
- #2260 Omar Taha
- #2300 Latosha Frye
- #2331 Stefani Dalrymple
- #2392 Go Kashiya
- #2492 Volodymyr Zabrods'ky
- #2516 Andree Kapaou Djiondjang
- #2568 Suvechchha Shrestha
- #2593 Michael Rankin
- #2601 Nigar Aliyeva
- #2637 Elena Begojevic
- #2638 Anna Krylova

Upon a motion duly made by Ms. Brewer-Tarver seconded by Mr. Chapman, and approved by a quorum of the Board, it was:

RESOLVED to deny the CPE audit of CPA #2304. The audit revealed the required ethics hours were taken after 12/31/15.

Upon a motion duly made by Ms. Brewer-Tarver seconded by Ms. Schmitz, and approved by a quorum of the Board, it was:

RESOLVED to deny the CPE audit of CPA #1429. The audit revealed a shortage the required ethics hours.

Upon a motion duly made by Mr. Brewer-Tarver seconded by Ms. Schmitz, and approved by a quorum of the Board, it was:

RESOLVED to table the CPE audit of CPA #1956 due to lack of required information. The certificates must clearly list the number of CPE hours earned.

Upon a motion duly made by Mr. Chapman seconded by Ms. Brewer-Tarver, and approved by a quorum of the Board, it was:

RESOLVED to deny the CPE audit of CPA #2499. The audit revealed the required ethics hours were taken after 12/31/15.

Agenda Item 15 – Application Review

The Board completed application review and took the following action:

Upon a motion duly made by Ms. Brewer-Tarver seconded by Ms. Schmitz, and approved by a quorum of the Board, it was:

RESOLVED to table the application of Stacey Paul; additional documentation required to verify all educational requirements have been met. Unable to verify the required hours for math/statistics/computer science.

Upon a motion duly made by Ms. Brewer-Tarver seconded by Mr. Chapman, and approved by a quorum of the Board, it was:

RESOLVED to table the application of Michael Souquet. The evaluation provided does not indicate all educational requirements have been met in the correct categories. Additional information required.

Upon a motion duly made by Ms. Brewer-Tarver seconded by Mr. Chapman, and approved by a quorum of the Board, it was:

RESOLVED to approve Al Amira Hoda Chehab for licensure by exam pending receipt of the updated original NIES foreign credential evaluation.

Upon a motion duly made by Ms. Schmitz seconded by Mr. Chapman, and approved by a quorum of the Board, it was:

RESOLVED to approve Brittany Abbott for licensure by exam pending receipt of the original AICPA ethics certificate.

Upon a motion duly made by Ms. Brewer-Tarver seconded by Mr. Chapman, and approved by a quorum of the Board, it was:

RESOLVED to approve Helen Bush, Zachary Campbell, Christopher Close, Charlotte Freestone, Esther Goodstein, Anjana Gopalakrishnan, Courtney Johnson, Evelynna Kuhr,

Teodora Preda, Nayyir Rawhani, Errol Russell, Sami Siddiqui, Mark Siedband, Crystal Stanley and Wenxia Zou for licensure by exam.

Upon a motion duly made by Ms. Brewer-Tarver seconded by Ms. Schmitz, and approved by a quorum of the Board, it was:

RESOLVED to deny Eri Itagaki's request for extension of FAR score due to the fact this is the only section of the exam that is currently listed as passed and the score is currently valid.

Upon a motion duly made by Ms. Brewer-Tarver seconded by Ms. Schmitz, and approved by a quorum of the Board, it was:

RESOLVED to approve Barbara Chan's request for extension of REG score; REG score will be extended to July 31, 2016.

Upon a motion duly made by Mr. Chapman seconded by Ms. Brewer-Tarver, and approved by a quorum of the Board, it was:

RESOLVED to approve Bryan Crew, Joseph Johnson and Vadym Tyshkevych to sit for the CPA exam.

Upon a motion duly made by Mr. Chapman seconded by Ms. Brewer-Tarver, and approved by a quorum of the Board, it was:

RESOLVED to approve the reinstatement applications of Ekaterina Mikolenko and Fehmi Yucer.

Upon a motion duly made by Mr. Chapman seconded by Ms. Schmitz, and approved by a quorum of the Board, it was:

RESOLVED to approve the Out-of-State permits of D.L. Pervine, CPA, PLLC, Middleton & Company, CPA, PC, Sonia Rangel, CPA and Tronconi Segarra & Associates LLP.

Upon a motion duly made by Mr. Chapman seconded by Ms. Schmitz, and approved by a quorum of the Board, it was:

RESOLVED to approve the firm permit of Balanced Accounting, LLC.

The Board discussed exam score extension requests and noted that the Board may see an increase in requests as we get closer to the launch of the new exam. The Board requested that Ms. Hondolero ask NASBA the following questions about score extensions:

- Can the Board approve an extension of a section that is not yet expired?
- Can the Board approve an extension of a section that is already expired?
- Is one of these options preferred over the other?

The Board will review NASBA's response to these questions and create some general guidelines for extension requests prior to the start of the new exam being launched.

Agenda Item 16 – Administrative Business

Confirm Upcoming Meeting Dates/Locations

- August 18-19, 2016 in Fairbanks *Board members fly in the morning of 8/18 around 10 am.
- November 7-8, 2016 in Anchorage; due to weather being unpredictable at this time of year, Board members will fly in the evening before the meeting starts.

Sign Wall Certificates

- John Stinde #106054
- Farrukh Masud #108355
- Gary Rosen #108356
- Julie Glover #108357
- Arianna Haines #108358
- Venkanna Alkunta #108359
- Thomas Gancarski #108360
- Olga Antipova #108362
- Carrie Garrity #108364
- Margarita Pelkhe #108366
- Louisa Else #108367
- Daniel Jensen #108369

Task Lists

Everyone

- Review AICPA document containing outline of how AK differs from UAA

Karen Brewer-Tarver

- Write up proposed statute changes for review at August meeting

Craig Chapman

- Review AK/UAA list prepared by Jeff. Once complete, send to Ms. Hondolero for distribution to the Board

Cori Hondolero

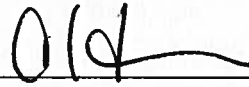
- Forward AICPA review of AK statutes/regulations to all Board members
- Work on current events list for ASCPA annual meeting; send to Mr. Rulien for review
- Send lapsed license list to all Board members
- Update regulation tracking sheet
- Request modification to ALD feed – want to provide disciplinary data
- Ask Martha for personnel breakouts w/every report

Upon a motion duly made by Ms. Schmitz seconded by Mr. Chapman, and approved by a quorum of the Board, it was:

RESOLVED to adjourn the meeting.

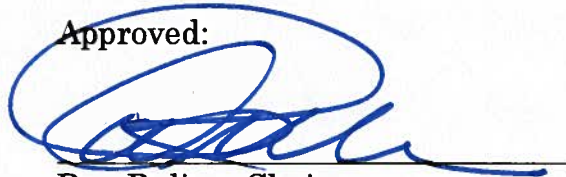
There being no further business, the meeting adjourned at 4:25 p.m.

Respectfully Submitted:



Cori Hondolero
Executive Administrator

Approved:



Don Rulien, Chair
Alaska Board of Public Accountancy

Date: _____

8/18/16