

**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 4-5, 2011

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 4-5, 2011 in Fairbanks, Alaska.

Thursday, August 4, 2011

Call to Order/Roll Call

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

Carla Bassler, Chair, CPA – Anchorage
Max Mertz, CPA – Juneau
Elaine Williamson, CPA – Fairbanks
Jeffrey Johnson, CPA – Fairbanks
Andre Horton – Anchorage
Kathleen Thompson - Fairbanks

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

Cori Hondolero, Records & Licensing Supervisor
Dawn Bundick, Investigator – via conference call
Dan Branch, AAG – via conference call
Jun Maiquis, Regulations Specialist – via conference call
Don Habeger, Director – via conference call

Visitors present included:

Melody Schneider, representing the Alaska Society of CPAs (ASCPA)
Bernadette Koppy, representing the Alaska Society of Independent Accountants (ASIA)

Agenda Item 1 – Review Agenda

The Board reviewed the agenda and made the following changes:

- Under item #5 - move travel discussion to later in the meeting.
- Under item #7 – noted that draft regulations were forwarded to the State society, but may not be adopted by the Society before the set agenda discussion time. Possibly move under agenda item #11 later in the day if necessary.
- Under item #5 – Mr. Johnson requested discussion about the impact of international test candidates.

Mr. Mertz also noted that he had a scheduling conflict and would be unable to attend the second day of the meeting.

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

RESOLVED to adopt the agenda as amended.

Agenda Item 2 – Ethics Report

Ethics Reporting

It was determined that there was nothing to report.

Ethics Video

Mr. Johnson and Mr. Horton noted that they had watched the State ethics video.

Agenda Item 3 – Review Meeting Minutes

The Board reviewed the minutes of the April 28-29, 2011 meeting and noted the following edits/corrections:

- Pg. 2 under Item #4 – first sentence; delete extra “status of.”
- Pg. 3 under HB233/SB98 – delete “Trying to balance public protection and.”
- Pg 3, 1st sentence – change “the” to “they,” delete “committee,” remove the “s” on believes and delete “that.”
- Pg. 3 under Board regulation projects, 2nd paragraph – change “made note that” to “discussed.”
- Pg. 4 under item #8, committees – change “their” to “their.”
- Pg. 5, 1st paragraph – add “including scholarship members” to the last sentence.
- Pg. 7, 1st paragraph, last sentence – change “am” to “an.”
- Pg. 7, last paragraph – add “or other Board costs” to the end of the first sentence.

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

RESOLVED to approve the minutes of the April 28-29, 2011 meeting as amended.

Agenda Item 4 – Alaska Society of Certified Public Accountants (ASCPA) Report

Melody Schneider, the ASCPA Board liaison, was in attendance to report for ASCPA.

Ms. Schneider stated that there are still complaints being received about the inability to get in contact with Board personnel due to staffing issues at the State office. Ms. Schneider also noted that a society Board member had called and spoken to Sara Chambers and was informed that the examiner position would not be filled because the executive secretary position was moving forward.

It was noted that the new ethics course has come back with mixed reviews. The society CPE committee continues to stay involved with the issue.

Agenda Item 5 – Board Business

Executive Secretary

Ms. Bassler stated that Director Habeger had called her and that applications were sent to her for review and that she would be able to participate in the hiring process as one of a three person panel. After the hiring panel narrows the pool down, the Board may be able to be involved in making the final selection.

The Board stated that they wanted to talk to Director Habeger about the process. The Board indicated that they wanted the Chair to participate in the whole process, with the final candidates appearing before the whole Board.

Travel

Ms. Bassler stated that she updated the Board's requested travel budget in the annual report and also wrote a letter to the Commissioner regarding travel and did receive a response. It was noted that copies of both letters had been forwarded to all Board members by Ms. Hondolero. An additional letter and supporting documents was sent out by Representative Steve Thompson to members of the Commerce finance subcommittee, Commissioner Bell and the Director addressing the Board travel budget. Ms. Bassler also stated that Representative Mike Hawker has stayed involved with this issue and is set to meet with Deputy Commissioner Curtis Thayer in a few weeks to continue the discussion. Ms. Bassler also stated that she had set up a meeting the Governor and his Chief of Staff to discuss the Board's issues and concerns. The Board stated that ideally they would like to get this issue permanently behind them.

Agenda Item 15 – Investigative Report

The Board called investigator Dawn Bundick to review the following Investigative Report:

Open Investigations/Complaints:

601-09-001	Fraud/Misrepresentation	Litigation Pending
2011-000352	Unlicensed Practice/Advertising	In Progress
2011-000505	Other-Ethics Violation	In Review w/Bd Mbr

Closed Complaints/Investigations

2011-000301	Violating Professional Ethics	Closed (no action/no violation)
2010-000870	Unlicensed Practice/Advertising	Final Cease & Desist

Mr. Johnson asked if closed complaints are public and Ms. Bundick replied that people can request information. The Board requested that current investigative information be made available online. It was requested that the online report be updated on a quarterly basis. Ms. Bundick stated that she is not very familiar with the GLS database. Ms. Hondolero stated that non-investigative staff do not have access to this database, so Board staff would not be able to generate this report. Ms. Bundick stated that she would check with Brian Howes for additional help with generating a current report.

Upon a motion duly made by Ms. Williamson, seconded by Ms. Thompson, 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 an investigative issue.

The Board entered executive session at 10:06 a.m.
The Board went back on the record at 10:20 a.m.

Agenda Item 5 – Board Business

Travel Resolution

The Board discussed a resolution regarding out of State travel drafted by the Board, to be signed at the meeting and forwarded as appropriate. The Board stated that they would discuss this more later in the meeting.

Agenda Item 7 – Regulation Projects

The Board called Dan Branch, AAG and Jun Maiquis, Regulations Specialist to discuss regulation projects.

There was discussion about 12 AAC 04.610 and the reference that had been updated in the project. It was noted that the Board could choose to adopt as

public noticed or separate certain parts of the project to be able to move the majority of the project forward. There was discussion about AS 08.04.426 regarding peer review and the need to reference the peer review manual. There were substantial changes in 2009 and the regulations need to at least reflect an update to that version. A supplemental notice will need to be sent out regarding 12 AAC 04.610 and it will need to be sent to everyone who received it before.

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

RESOLVED to take 12 AAC 04.610(a)(1) out the regulation project that had been public noticed and make it a separate regulation project.

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

RESOLVED to start a new regulation project to amend 12 AAC 04.610(a)(1). Change the reference from 2000 to 2010, effective 1/1/09 and to adjust the editors note.

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

RESOLVED to amend 04.390 to add “based on the time and effort required to produce the publication” to the end of the last sentence.

Mr. Mertz stated that the Board has new draft regulations that they would like to public notice as soon as possible, so that they are ready for adoption at the next meeting.

Ms. Bassler asked Mr. Branch about a letter that she had received from Terry Thurbon. Mr. Branch stated that the letter was attempting to outline the different roles that Board members, Board staff and other State employees have and that a committee had been established to figure out what to do with/about the letter.

Agenda Item 5 – Board Business

Travel Resolution

The Board resumed the travel resolution discussion and reviewed the final draft that had been edited by the Board.

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

RESOLVED to approve and sign the resolution requesting the State of Alaska to approve travel requests as determined by the Board.

*copy of resolution attached to minutes

Letter to New Licensees

Ms. Thompson provided copies of letters sent to new licensees that identified the continuing education requirements for first time renewal. It was requested that the new licensee letter sent out to all new licensees in the future, clearly state that no CE is due at first renewal.

Agenda Item 7 – Regulation Projects

Designated Function vs. Designated Service

Mr. Johnson wanted to discuss AS 08.04.421(f) – designated functions vs. designated service. Designated service is defined in AS 08.04.421(g) and designated function is defined in AS 08.04.680(6).

Tombstones

How does the Board notify the public of license actions/surrenders? It was noted that some Boards put this information in their newsletters. NASBA's ALD program is supposed to capture this information and Alaska is a participating state. It was also noted that the Board had requested that Division staff send letters to notify other states of license actions related to the last renewal/audit.

Review & Compilation vs. Audit

12 AAC 04.038 – meant to define attest function hours. Department of law had recommended that this be added in the definitions section.

12 AAC 04.033 and 12 AAC 04.036 really have no meaning anymore and will be deleted in the new regulations project.

Discussion about AS 08.04.421 (a) & (b) and AS 08.04.421(g)(1) & (2) - If performing an audit, there is no mobility unless the firm is based in Alaska.

Agenda Item 6 – Public Comment

It was noted that no one present in the audience wanted to present to the Board during public comment.

The Board recessed for lunch at 12:10 p.m.
The Board resumed the meeting at 1:27 p.m.

Agenda Item 15 – Investigative Report

The Board called investigator Dawn Bundick to discuss the consent agreement that had been sent to them for review.

Upon a motion duly made by Mr. Mertz, seconded by Mr. Johnson, 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 an investigative issue.

The Board entered executive session at 1:29 p.m.
The Board went back on the record at 1:45 p.m.

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

RESOLVED to adopt the consent agreement for case #2010-000865.

Agenda Item 5 – Board Business

Increase Number of Audits

Dan Branch, AAG called the Board to discuss the Board's question regarding auditing a larger percentage of out of state licensees.

Mr. Branch stated that according to 12 AAC 02.960, which is a Department regulation that the answer is no, you can't choose to audit more out of state licensees. There may be grounds for an across the board increase. The Board would have to make a specific finding about how this affects public safety.

The Board stated that they would just amend the renewal form to assure that all licensees are taking the required Alaska specific ethics course.

Agenda Item 7 – Regulation Projects

The Board reviewed the regulations project that had been prepared by Mr. Mertz in conjunction with the State society legislative committee. This project addresses three sections: firm ownership, mobility, and accounting principles.

Mr. Mertz gave an overview of the regulations project process. Gibson Dunn prepared a draft and Debora Stovern had also prepared a draft before she changed to her new position. These were used as a starting point and reviewed with the legislative committee to prepare a draft for Board review.

Ms. Williamson asked for an overview of the entire regulation process for new Board members. Mr. Mertz stated that KPMG does Board support on behalf of AICPA and NASBA. Gibson Dunn is the entity that is the chief consult for AICPA and NASBA on issues having to do with state statutes and regulations. Boards can go to Gibson Dunn when they have something that they are working on. Mr. Mertz also mentioned the Accountants Coalition – Cathy Landell Painter as a resource who initiates projects. The Board is responsible for drafting regulations, but has tried to maintain a collaborative relationship with the State society by working with their legislative committee.

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

RESOLVED to adopt the draft regulations related to firm ownership, mobility & accounting principles; to send out for public comment to all licensees with no public testimony required.

Although the Board had previously adopted the proposed changes, there were some edits by the department of law, which required re-adoption by the Board.

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

RESOLVED to adopt the following regulations that had gone out for public comment with the edits added by department of law: 12 AAC 04.010, 04.030, 04.038(a), 04.038(c), 04.100, 04.181(b), 04.183(a), 04.185, editors note for 04.285, 04.390, 04.610(a)(2) and 04.620(c). The Board noted that, although no public comments were received, they paid special attention to the cost to private persons of the regulatory action being taken.

Agenda Item 5 – Board Business

Renewal Application

The Board directed staff to amend both the online and paper renewals to require the following information be collected regarding the Alaska specific ethics course:

- Course provider
- Title of course
- Date course was taken
- Number of credits given

The Board also requested that if possible an option to print a copy of the online renewal be added at the end of the process.

Board call to Director Habeger

The Board called Director Don Habeger to discuss the status of the executive secretary position, examiner position and Board member travel.

Mr. Habeger stated that the posting for the position was closed after being out for 30 days and extended for an additional period of time. It was noted that a complete set of applications had been mailed to Ms. Bassler for review. The next step would be to screen the applications and conduct a panel interview of candidates. After that, the top three candidates would go before the Board for consideration via video or teleconference. If there were no qualified applicants, the Board could reopen the application process.

The Board asked about the criteria for the first elimination. Mr. Habeger stated that those that met the minimum qualifications (MQs) would be interviewed. The position is exempt, which offers more latitude. Mr. Johnson asked how the references and employment history are checked and Mr. Habeger replied that is part of the interview panel responsibility. After the Board has made its final selection, the name is forwarded to the Governor for final approval.

The Board asked about the status of the examiner position. Mr. Habeger stated that while there will not be a permanent examiner for the Board anymore, the Division could look at the possibility of hiring temporary help during renewal periods to help with work that is more clerical in nature. Mr. Mertz asked about the status of the current examiner position and Mr. Habeger stated that the Division was in the process of hiring an examiner. Mr. Mertz also noted that the fiscal note had included both an exec and examiner initially, with the possibility of the examiner going away.

Ms. Bassler asked Mr. Habeger about obtaining approval for the whole Board to attend the regional NASBA meeting being held in June 2012 in Anchorage. Mr. Mertz stated that it will be important for the whole Board to attend because the Board will play a large role in the meeting. Mr. Habeger stated that this would be in State travel and should not be a problem.

Delayed Renewal Penalty

The Board discussed instituting a late renewal fee. The Board decided that the fee should be charged as of January 1st immediately following the expiration of the licenses.

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

RESOLVED to request an amendment to 12 AAC 02.340 to add a late renewal penalty fee of \$100, as of January 1st.

The Board had a question about 12 AAC 02.340(10) regarding exam fees. Should this question be taken out because NASBA handles all exam applications on behalf of the Board. Ms. Thompson stated that she would call NASBA to find out the answers to these questions get the answers to Ms. Hondolero.

Ms. Williamson asked about 12 AAC 02.340(9). It was noted that "practice privilege" should be deleted to match the same language used in the statutes and regulations.

FY12 Goals & Objectives

The Board decided that Mr. Johnson would amend the FY12 Goals & Objectives and send them to Ms. Hondolero. Ms. Hondolero would then distribute them and include them in the November Board packet for review and adoption.

Goal 1 – new a) evaluate semi-autonomous/independent position. Evaluate moving forward with project. b) stays the same

Goal 2 – stays the same

Goal 3 – stays the same

Goal 4 – add an additional bullet point to b) disclosure of inactive status

Goal 5 – stays the same

Goal 6 – discussion about adding new d) executive administrator will provide enforcement actions summaries to State society and potentially publish license actions in papers

Goal 7 – NEW – Prepare for and participate in Western Regional meeting to be held in Anchorage (June 2012)

It was noted that Ms. Williamson will contact NASBA to find out what the Board can do to assist with the Anchorage Western Regional meeting.

Agenda Item 7 – Regulation Projects

Inactive Licenses

The Board discussed whether licensees should be required to make note that that their license is inactive or retired by signing "CPA-I," "CPA, Inactive," or "CPA, retired." The State society will add this topic to their newsletter to see if it generates any comments.

Location of Board Members

Mr. Mertz stated that he still needs to write the letter to Boards and Commissions regarding the location of Board members.

Tombstone Discussion

Mr. Johnson wanted to return to the tombstone discussion and noted that the Real Estate Commission does notification when licensees lose their license. The severity of the penalty is a different issue. There was discussion about the possibility of printing license actions in the State society newsletter.

The Board stated that they would discuss semi-autonomous Boards the following day. The Board also asked Ms. Hondolero to verify that letters were mailed to other states notifying them of the license actions taken by the Board for those that were audited and failed to obtain the required Alaska ethics hours.

Agenda Item 12 – Prometric Exam Facility Visit

The Fairbanks Board members agreed to visit the Prometric test site before the November Board meeting and report back.

Agenda Item 16 – Administrative Business

Confirm Upcoming Meeting Dates/Locations

- November 3-4 in Anchorage – request prior evening travel for all members
- January 23-24, 2012 in Juneau – request prior evening travel for all members

The meeting was adjourned at 4:13 p.m., until Friday, August 5, 2011.

Friday, August 5, 2011

Call to Order/Roll Call

The meeting was called to order by Carla Bassler, Chair, at 8:37 a.m. Those present, constituting a quorum of the Board were:

Carla Bassler, Chair, CPA – Anchorage
Elaine Williamson, CPA – Fairbanks
Jeffrey Johnson, CPA – Fairbanks
Andre Horton – Anchorage
Kathleen Thompson - Fairbanks

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

Cori Hondolero, Records & Licensing Supervisor

Visitors present included:

Melody Schneider, representing the Alaska Society of CPAs (ASCPA)
Bernadette Koppy, representing the Alaska Society of Independent Accountants (ASIA)

Ms. Hondolero stated that she had spoken with Ms. Wilke, paralegal and that she had followed up with Debora Stovern. Ms. Stovern had stated that these letters were already sent out as requested by the Board.

It was noted the Alaska society would put a blurb about inactive/retired license designations in the August newsletter to see there was any response. If none, the Board stated that they would proceed with the new regulation project at the November meeting.

Agenda Item 7 – Regulation Projects

Semi-Autonomous Board

The Board discussed how semi-autonomous Boards function. It was noted that members are still appointed by the Governor, but have more control and ability to manage themselves. When States start this process NASBA sends a team in to help. Senior NASBA staff may even testify before the Legislature if necessary. Mr. Johnson asked about the exposure and legal concerns associated with semi-autonomous Boards. Ms. Williamson suggested inviting a NASBA representative to come speak to the Board at a meeting.

Agenda Item 8 – NASBA Updates

CPA Exam Services (CPAES)

The Board discussed an e-mail received from Randy Phillips with the CPAES program. The e-mail asked if the Board would approve of changing the exam score notification to electronic format. The Board asked if candidates are given the option to choose e-mail OR postal service notification. It was decided that it would be great if candidates could choose, but if the Board had to pick one form of notification, then to stay with regular mail notification for the time being.

Accountancy Licensee Database (ALD)

No major updates regarding the ALD program. It was noted that this program is still a work in progress and that not all States have chosen to participate.

Western Regional Meeting

Mr. Johnson had attended the meeting which was held June 8-10, 2011 in Omaha Nebraska. It was noted that there was discussion about the CPA population aging and the idea of succession planning. There was also semi-autonomous Board discussion and a few states who were contemplating moving

in that direction. Mr. Johnson stated that some states also brought up document management and are moving towards becoming paperless.

Committees

Ms. Thompson – Regulation Response Committee, meets telephonically. Ms. Thompson stated that the big topic recently has been SEC staff paperwork plan for considering incorporating IFRS. There was also discussion about a blue ribbon panel and if another Board should be created. It was decided that another separate Board is not necessary. Ms. Thompson noted that she did not get her request to remain on the committee in on time, but did submit her request after she was back in the office.

Mr. Mertz – International Delivery of CPA Exam Committee.

Ms. Bassler – Enforcement Practices Committee.

Conferences

It was requested that travel approval for the annual meeting in October for the following members be submitted for approval:

- 1) Carla Bassler
- 2) Max Mertz
- 3) Andre Horton – contact NASBA to see about scholarship eligibility

It was noted that the Western Regional meeting will be returning to Alaska in 2012. The Board stated that it will be important for all Board members to attend this meeting in Anchorage.

Agenda Item 9 – New Business

The Board reviewed the audit request that had been sent to the legislative budget and audit committee. It was noted that the audit was not yet complete, but would be forward to the Board as soon as it became public.

Agenda Item 10 – CPA Exam

The Board reviewed the exam survey responses.

Ms. Thompson stated that she would contact NASBA regarding the Fairbanks test site to see if the heat can be adjusted because there are constant complaints that it is cold.

Agenda Item 11 - Correspondence

The Board reviewed the various correspondence items contained in their Board packets.

Agenda Item 16 – Administrative Business

Sign Wall Certificates:

- Benjamin L. Allison #2526
- Yanjie Shao #2527
- Josiah D. Keller #2528
- Paul R. Hitchcock #2529
- Tatiana Okolotina #2530
- Elena Paduraru #2531
- Vincent N. Veit #2532
- Chimita Zhambalova #2534
- Ryan J. Muspratt #2535
- Katie J. Palaniuk #2536
- Marina D. Kovalevskaya #2537
- Tonia Baklanova #2538
- Pavlo Kovalchuk #2540
- Kathy L. Mattila #2541
- Hiroyuki Koida #2542
- Kimberly A. Zobel #2543
- Zachary H. Hill #2545

Task Lists

Board Staff:

- Follow up on updated Board actions list and get it posted to the website
- Change renewal application to provide lines to include ethics course title, sponsor, & date of attendance
- Research reinstatement fees; make sure that form is calculating fees correctly
- Clean up fees section of the regulations after Ms. Thompson has contacted NASBA
- Follow final up to see if CE non-compliance letters were sent

Fairbanks Board Members:

- Visit Prometric test site, report back at the November Board meeting

Ms. Thompson:

- Contact NASBA regarding fees

Mr. Johnson:

- Prepare FY12 Goals & Objectives and send to Ms. Hondolero for inclusion in the November Board packet

Ms. Williamson:

- Contact NASBA regarding what the Board can do to help with the Western regional meeting – include Melody Schneider

Mr. Mertz:

- Write letter to Board & Commissions regarding the geographical placement of Board members

Melody Schneider:

- Check to see if Mr. Horton can be added to the mailing list to receive the State society newsletter as a non-member

Items for next meeting:

- Bring all forms to November meeting for Board review/update
- IFER – should they be included in the attest standards? Regulation project discussion

Agenda Item 14 – Application Review

The Board reviewed exam, reinstatement, audit, licensure and Out-of-State permit applications and took the following action:

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

RESOLVED to approve the reinstatements of Mark Wohlgemuth, Kent Pomeroy, Laura Ward and Mary Perreault.

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

RESOLVED to approve Nicole Walsh, Cynthia Morgan, Sohrab Farhadov, Michelle Brumfield, Tiffany Heilman, Richard Sleboda, Kensaku Kimura, Yusheng Li, Aziz Tursunov and Kortney Redick for licensure by exam.

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

RESOLVED to approve Susanne Fechtmeyer, James Jacobs Jr., and Huei-Chun Wang for licensure by reciprocity.

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

RESOLVED to approve Daniel E. Bartholomew, Hurley, Williams, Cook & Byron, P.S., Rudd and Company LLC, Stauffer & Associates PLLC and Jason Andrew Sibley for Out-of-State Permits.

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

RESOLVED to table the application of Tural Jamalov pending receipt of further description/expanded information on the work hours submitted (SAS & SSARS).

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

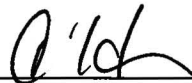
RESOLVED to table the application of Karen Heinrichsohn until documents substantiating the requirements of 12 AAC 04.180-183 are received; documentation must be signed by supervising CPA.

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

RESOLVED to table the application of Charlotte Stender until documents providing verification of required attest experience under 12 AAC 04.038 are received.

There being no further business, the meeting adjourned at 11:10 a.m.

Respectfully Submitted:



Cori Hondolero
Records and Licensing Supervisor

Approved:



Carla Bassler, Chair
Board of Public Accountancy

Date: 11/3/11

Resolution of the Alaska Board of Public Accountancy

Whereas, The Mission of the Alaska Board of Public Accountancy is to protect the public interest relating to the regulation of the Accounting profession in the State of Alaska; and

Whereas, the Governor of the State Alaska appoints the Board of Accountancy to fulfill its mission; and

Whereas, the National Association of State Boards of Accountancy (NASBA) is the national standards setting and policy directing entity in the United States, and who's activities and directions have a direct and material impact on the regulation of the accounting profession in Alaska; and

Whereas, the Alaska Board of Public Accountancy is a member of NASBA; and

Whereas, NASBA has an annual meeting, regional meetings and many active committees which are attended by and made up of members of the State Boards of Accountancy, and in which significant policy decisions are made; and

Whereas, the State of Alaska Legislature has passed a measure which was signed into law by the Governor to provide for an Executive Administrator of the Board of Accountancy; and

Whereas, the members of the Alaska Board of Public Accountancy believe that is extremely important for members of the Alaska Board and the Board's Executive Administrator to participate in these meetings and committees in order for it to carry out its mission; and

Whereas, the licensing and other fees of the Alaska Board must be set at a rate sufficient to ensure that it is able to carry out its mission; and

Whereas, the Alaska CPA licensing and other fees have resulted in a substantial net aggregate surplus of fees over expense, and

Whereas, the Alaska Board of Accountancy has a long history of stressing the importance of attendance by the Alaska Board in the activities of NASBA; and

Whereas, the State of Alaska has arbitrarily and capriciously limited the Board of Accountancy's ability to travel to and participate in NASBA activities in FY 2011; and 2012

Therefore, be it resolved that the Alaska Board of Public Accountancy requests the State of Alaska approve travel and participation in NASBA meetings and committees as determined by the Alaska Board of Public Accountancy.

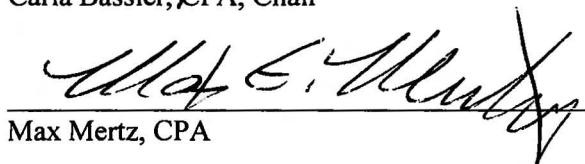
Signed this 4th Day of August 2011 by the members of the Alaska Board of Public Accountancy




Carla Bassler, CPA, Chair



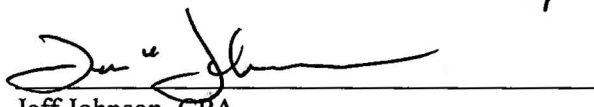
Elaine Williamson, CPA, Secretary



Max Mertz, CPA



Kathleen Thompson, CPA



Jeff Johnson, CPA



Andre Horton