

Kevin Meyer  
Lieutenant Governor  
State Capitol  
Juneau, Alaska 99811  
907.465.3520  
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530 West 7<sup>th</sup> Ave, Suite 1700  
Anchorage, Alaska 99501  
907.269.7460  
LT.GOVERNOR@ALASKA.GOV

**OFFICE OF THE LIEUTENANT GOVERNOR  
ALASKA**

**MEMORANDUM**

**TO:** Amy Demboski  
Department of Commerce, Community, and Economic Development

**FROM:** April Simpson, Office of the Lieutenant Governor   
465.4081

**DATE:** July 9, 2020

**RE:** Filed Permanent Regulations: Board of Public Accountancy  
Board of Public Accountancy regulation re: Reexamination (12 AAC 04.235)

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Attorney General File:	2020200354
Regulation Filed:	7/9/2020
Effective Date:	8/8/2020
Print:	235, October 2020

cc with enclosures: Harry Hale, Department of Law  
Judy Herndon, LexisNexis  
Jun Maiquis, Regulations Specialist

ORDER CERTIFYING THE CHANGES TO  
REGULATIONS OF THE BOARD OF PUBLIC ACCOUNTANCY


The attached one page of regulations, dealing with reexamination requirements, is hereby certified to be a correct copy of the regulation changes that the Board of Public Accountancy adopted at its June 4, 2020 teleconference meeting, under the authority of AS 08.04.070 and AS 08.04.130, and after compliance with the Administrative Procedure Act (AS 44.62), specifically including notice under AS 44.62.190 and 44.62.200 and opportunity for public comment under AS 44.62.210.

This action is not expected to require an increased appropriation.

Although no public comments were received, the Board of Public Accountancy paid special attention to the cost to private persons of the regulatory action being taken.

The regulation changes described in this order take effect on the 30th day after they have been filed by the lieutenant governor, as provided in AS 44.62.180.

DATE: 6/8/2020  
Anchorage, Alaska

  
\_\_\_\_\_  
Cori Hondolero, Executive Administrator  
Board of Public Accountancy

*April Simpson*

FILING CERTIFICATION

I, <sup>↑</sup>Kevin Meyer, Lieutenant Governor for the State of Alaska, certify that on July 9<sup>th</sup>, 2020 at 9:49 a.m., I filed the attached regulations according to the provisions of AS 44.62.040 – 44.62.120.

*for*   
\_\_\_\_\_  
Kevin Meyer, Lieutenant Governor

Effective: August 8, 2020.

Register: 235, October 2020.

**FOR DELEGATION OF THE LIEUTENANT GOVERNOR'S AUTHORITY**

**I, KEVIN MEYER, LIEUTENANT GOVERNOR OF THE STATE OF ALASKA,  
designate the following state employees to perform the Administrative Procedures Act  
filing functions of the Office of the Lieutenant Governor:**

**Josh Applebee, Chief of Staff  
Kady Levale, Notary Administrator  
April Simpson, Regulations and Initiatives Specialist**

**IN TESTIMONY WHEREOF, I have  
signed and affixed the Seal of the State of  
Alaska, in Juneau, on December 11th,  
2018.**



A handwritten signature in blue ink, appearing to read "K. Meyer", is written over a horizontal dotted line.

**KEVIN MEYER  
LIEUTENANT GOVERNOR**

**Chapter 04. Board of Public Accountancy.**

12 AAC 04.235 is repealed and readopted to read:

**12 AAC 04.235. Reexamination.** (a) To apply for reexamination, an applicant must submit a complete application for reexamination and the applicable fees.

(b) An applicant may retake an exam section once the applicant's grade for any previous attempt of the same exam section has been released. (Eff. 3/24/2004, Register 169; am

8 / 8 / 2020, Register 235)

**Authority:** AS 08.04.070 AS 08.04.130

# MEMORANDUM

## State of Alaska Department of Law

**To:** The Honorable Kevin Meyer  
Lieutenant Governor

**Date:** July 1, 2020

**File No.:** 2020200354

**Tel. No.:** 465-3600

**From:** Susan R. Pollard *SRP*  
Chief Assistant Attorney General  
and Regulations Attorney  
Legislation and Regulations Section

**Re:** Board of Public Accountancy  
Regulation re: 12 AAC 04.235:  
Board of Public Accountancy -  
Reexamination

The Department of Law has reviewed the attached regulations of the Board of Public Accountancy against the statutory standards of the Administrative Procedure Act. Based upon our review, we find no legal problems. This memorandum constitutes the written statement of approval under AS 44.62.060(b) and (c) that authorizes your office to file the attached regulations. The regulations were adopted by the Board of Public Accountancy after the close of the public comment period. The regulations concern reexamination requirements.

The April 30, 2020, public notice and the June 8, 2020, certification of adoption order both state that this action is not expected to require an increased appropriation. Therefore, a fiscal note under AS 44.62.195 is not required.

We made one technical correction to conform the regulations in accordance with AS 44.62.125. The correction is shown on the attached copy of the regulation.

SRP:sjw

cc:

Corissa Hondolero, Executive Administrator  
Board of Public Accountancy

Jun Maiquis, Regulations Specialist  
Department of Commerce, Community, and Economic Development

Amy Demboski, Assistant Commissioner  
Department of Commerce, Community, and Economic Development

Glenn Hoskinson, Special Assistant to Commissioner  
Department of Commerce, Community, and Economic Development

Harriet Milks, Assistant Attorney General  
Department of Law

## NOTICE OF PROPOSED CHANGES RELATING TO REEXAMINATION IN THE REGULATIONS OF THE BOARD OF PUBLIC ACCOUNTANCY

**BRIEF DESCRIPTION:** The Board of Public Accountancy proposes to update regulations regarding reexamination requirements.

The Board of Public Accountancy (Board) proposes to adopt regulation changes in Title 12, Chapter 04 of the Alaska Administrative Code including the following:

**12 AAC 04.235. Reexamination**, is proposed to be changed to update the reexamination requirements by allowing applicants to retest continuously without having to wait for the next testing window.

You may comment on the proposed regulation changes, including the potential costs to private persons of complying with the proposed changes, by submitting written comments to Jun Maiquis, Regulations Specialist, Division of Corporations, Business and Professional Licensing, P.O. Box 110806, Juneau, AK 99811-0806. Additionally, the Board will accept comments by facsimile at (907) 465-2974 and by electronic mail at [RegulationsAndPubliccomment@alaska.gov](mailto:RegulationsAndPubliccomment@alaska.gov). Comments may also be submitted through the Alaska Online Public Notice System by accessing this notice on the system at <http://notice.alaska.gov/198032>, and using the comment link. **The comments must be received not later than 4:30 p.m. on June 1, 2020.** Comments received after this deadline will not be considered by the Board.

You may submit written questions relevant to the proposed action to Jun Maiquis, Regulations Specialist, Division of Corporations, Business and Professional Licensing, P.O. Box 110806, Juneau, AK 99811-0806 or by e-mail at [RegulationsAndPublicComment@alaska.gov](mailto:RegulationsAndPublicComment@alaska.gov). **The questions must be received at least 10 days before the end of the public comment period.** The Board will aggregate its response to substantially similar questions and make the questions and responses available on the Alaska Online Public Notice System and on the Board's website at <https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx>. The Board may, but is not required to, answer written questions received after the 10-day cut-off date and before the end of the comment period.

If you are a person with a disability who needs a special accommodation in order to participate in this process, please contact Jun Maiquis at (907) 465-2537 or [RegulationsAndPublicComment@alaska.gov](mailto:RegulationsAndPublicComment@alaska.gov) not later than May 26, 2020 to ensure that any necessary accommodation can be provided.

A copy of the proposed regulation changes is available on the Alaska Online Public Notice System and by contacting Jun Maiquis at (907) 465-2537 or [RegulationsAndPublicComment@alaska.gov](mailto:RegulationsAndPublicComment@alaska.gov), or go to <https://www.commerce.alaska.gov/web/portals/5/pub/CPA-0420.pdf>.

After the public comment period ends, the Board will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. **You should comment during the time allowed if your interests could be affected.** Written comments and questions received are public records and are subject to public inspection.

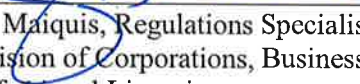
**Statutory Authority:** AS 08.04.070; AS 08.04.130

**Statutes Being Implemented, Interpreted, or Made Specific:** AS 08.04.070; AS 08.04.130

**Fiscal Information:** The proposed regulation changes are not expected to require an increased appropriation.


DATE: \_\_\_\_\_

4/29/2020

  
Jun Maiquis, Regulations Specialist  
Division of Corporations, Business and  
Professional Licensing

For each occupation regulated under the Division of Corporations, Business and Professional Licensing, the Division keeps a list of individuals or organizations who are interested in the regulations of that occupation. The Division automatically sends a Notice of Proposed Regulations to the parties on the appropriate list each time there is a proposed change in an occupation's regulations in Title 12 of the Alaska Administrative Code. If you would like your address added to or removed from such a list, send your request to the Division at the address above, giving your name, either your e-mail address or mailing address (as you prefer for receiving notices), and the occupational area in which you are interested.

**ADDITIONAL REGULATION NOTICE INFORMATION**  
**(AS 44.62.190(d))**

1. **Adopting agency:** Board of Public Accountancy – Department of Commerce, Community, and Economic Development, Division of Corporations, Business and Professional Licensing.
2. **General subject of regulation:** Reexamination.
3. **Citation of regulation:** 12 AAC 04.235.
4. **Department of Law file number:** To be assigned.
5. **Reason for the proposed action:** Update and clarification of current regulations.
6. **Appropriation/Allocation:** Corporations, Business and Professional Licensing – #2360.
7. **Estimated annual cost to comply with the proposed action to:**  
A private person: None known.  
Another state agency: None known.  
A municipality: None known.
8. **Cost of implementation to the state agency and available funding (in thousands of dollars):**  
No costs are expected in FY 2020 or in subsequent years.
9. **The name of the contact person for the regulation:**  
Cori Hondolero, Executive Administrator  
Alaska Board of Public Accountancy  
Division of Corporations, Business and Professional Licensing  
Telephone: (907) 269-4712  
E-mail: cori.hondolero@alaska.gov
10. **The origin of the proposed action:** Board of Public Accountancy.
11. **Date:** 4/29/2020      **Prepared by:**   
Jun Maiquis  
Regulations Specialist

**AFFIDAVIT OF NOTICE OF PROPOSED REGULATION  
AND FURNISHING OF ADDITIONAL INFORMATION**

I, Jun Maiquis, Regulations Specialist, of the Department of Commerce, Community, and Economic Development, Division of Corporations, Business and Professional Licensing, being sworn, state the following:

As required by AS 44.62.190, notice of the proposed adoption of changes to 12 AAC 04.235, dealing with reexamination requirements, has been given by being

1. published in a newspaper or trade publication;
2. furnished to every person who has filed a request for notice of proposed action with the state agency;
3. furnished to appropriate state officials;
4. furnished to interested persons;
5. furnished to the Department of Law, along with a copy of the proposed regulation;
6. furnished electronically to incumbent State of Alaska legislators;
7. posted on the Alaska Online Public Notice System as required by AS 44.62.175(a)(1) and (b) and 44.62.190(a)(1).


As required by AS 44.62.190, additional regulation notice information regarding the proposed adoption of the regulation changes described above has been furnished to interested persons and those in (2), (4), and (6) of the list above. The additional regulation notice information also has been posted on the Alaska Online Public Notice System.

DATE: 6/9/2020  
Juneau, Alaska

  
\_\_\_\_\_  
Jun Maiquis, Regulations Specialist

SUBSCRIBED AND SWORN TO before me this 9 day of June, 2020.



  
\_\_\_\_\_  
Notary Public in and for the  
State of Alaska  
My commission expires: W/office



# ANCHORAGE DAILY NEWS

## AFFIDAVIT OF PUBLICATION

Account #: 268972 ST OF AK/DEC/OCCU  
Attention To: ATTN TO: JUN MAIQUIS  
PO BOX 110806, JUNEAU, AK 99811

RECEIVED  
Juneau

JUN 04 2020

CBPL

Order #: W0014858

Cost: \$443.26

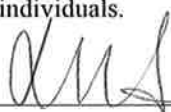
STATE OF ALASKA  
THIRD JUDICIAL DISTRICT

Lisi Misa being first duly sworn on oath deposes and says that she is a representative of the Anchorage Daily News, a daily newspaper. That said newspaper has been approved by the Third Judicial Court, Anchorage, Alaska, and it now and has been published in the English language continually as a daily newspaper in Anchorage, Alaska, and it is now and during all said time was printed in an office maintained at the afore-said place of publication of said newspaper. That the annexed is a copy of an advertisement as it was published in regular issues (and not in supplemental form) of said newspaper on

04/30/2020

and that such newspaper was regularly distributed to its subscribers during all of said period. That the full amount of the fee charged for the foregoing publication is not in excess of the rate charged private individuals.

Signed



Subscribed and sworn to before me  
this 1st day of May 2020.

Notary Public in and for  
The State of Alaska.  
Third Division  
Anchorage, Alaska

MY COMMISSION EXPIRES

7/14/2020

STATE OF ALASKA  
NOTARY  
PUBLIC

Jada L. Nowling

### NOTICE OF PROPOSED CHANGES RELATING TO REEXAMINATION IN THE REGULATIONS OF THE BOARD OF PUBLIC ACCOUNTANCY

The Board of Public Accountancy (Board) proposes to adopt regulation changes in Title 12, Chapter 04 of the Alaska Administrative Code including the following:

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A copy of the proposed regulation changes is available on the Alaska Online Public Notice System and by contacting Jun Maiquis at (907) 465-2537 or RegulationsAndPublicComment@alaska.gov, or go to <https://www.commerce.alaska.gov/web/portals/5/pub/CPA-0420.pdf>.

After the public comment period ends, the Board will either adopt the proposed regulation changes or other provisions dealing with the same subject, without further notice, or decide to take no action. The language of the final regulation may be different from that of the proposed regulation. You should comment during the time allowed if your interests could be affected. Written comments and questions received are public records and are subject to public inspection.

**Statutory Authority:** AS 08.04.070; AS 08.04.130  
**Statutes Being Implemented, Interpreted, or Made Specific:** AS 08.04.070; AS 08.04.130

**Fiscal Information:** The proposed regulation changes are not expected to require an increased appropriation.

DATE: 4/29/2020  
By: /s/ Jun Maiquis  
Regulations Specialist  
Division of Corporations, Business and Professional Licensing

For each occupation regulated under the Division of Corporations, Business and Professional Licensing, the Division keeps a list of individuals or organizations who are interested in the regulations of that occupation. The Division automatically sends a Notice of Proposed Regulations to the parties on the appropriate list each time there is a proposed change in an occupation's regulations in Title 12 of the Alaska Administrative Code. If you would like your address added to or removed from such a list, send your request to the Division at the address above, giving your name, either your e-mail address or mailing address (as you prefer for receiving notices), and the occupational area in which you are interested.

Published: April 30, 2020

**AFFIDAVIT OF AGENCY RECORD OF PUBLIC COMMENT**

I, Jun Maiquis, Regulations Specialist for the Department of Commerce, Community, and Economic Development, Division of Corporations, Business and Professional Licensing, being duly sworn, state the following:

The Board of Public Accountancy did not receive any factual or other substantive information that was submitted in writing as public comment and that was relevant to the accuracy, coverage, or other aspect of the Board of Public Accountancy regulation on dealing with reexamination requirements.

DATE: 6/9/2020  
Juneau, Alaska

*Jun Maiquis*  
Jun Maiquis, Regulations Specialist

SUBSCRIBED AND SWORN TO before me this 9 day of June, 2020.



*Jolene Siirila*  
Notary Public in and for the  
State of Alaska  
My commission expires: w/office

Mr. Tegeler provided a summary to the Board regarding his presentation of current Board topics at the Society's annual meeting. He noted that he used the summary sheet sent by Ms. Hondolero which included the current status of the legislative project, note about CPE and acceptable documentation, travel restrictions and covid-19 response; extension of scores and NTS. Mr. Tegeler noted that a Society member wanted it relayed to the Board that she did not like assigned Board staff working for other programs. Mr. Tegeler did clarify that time worked on other programs, is charged to that program.

#### **Agenda Item 2 – Regulation Project**

The project had been out for public notice for the required period and no comments were received. The Board wanted to confirm the rest of the process. Mr. Maiquis stated that once the minutes and certifications were received, the project would then be passed to department of law. From there, it would move to the Lieutenant Governor's office and then would be effective 30 days after being signed.

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

**RESOLVED to adopt the regulation update for 12 AAC 04.235 as public noticed.**

#### **Agenda Item 4 – Application Review**

The Board had access to the application being considered via OnBoard.

It was noted that Board had requested that this file be sent to investigations and was returned with no findings.

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

**RESOLVED to approve William DaPore for licensure by reciprocity.**

#### **Agenda Item 3 – Upcoming Meeting**

The Board wanted to briefly discuss the upcoming May 7-8 meeting and whether members would be interested in attending in person, if the Division/State allow it. Mr. Rulien and Ms. Beltrami indicated they would participate via Zoom; all other members indicated they would attend in person if allowed. Ms. Hondolero indicated that she would inquire with the Division and send an update out to Board members.

There being no further business, the meeting adjourned at 2:32 p.m.

Respectfully Submitted:

## AFFIDAVIT OF BOARD ACTION

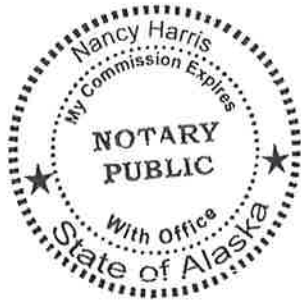
I, Cori Hondolero, Executive Administrator for the Board of Public Accountancy, being duly sworn, state the following:

The attached motion dealing with reexamination requirements was passed by the Board of Public Accountancy during its June 4, 2020 teleconference meeting.

Date: 6/8/2020  
Anchorage, Alaska

[Signature]  
Cori Hondolero, Executive Administrator

SUBSCRIBED AND SWORN TO before me this 8<sup>th</sup> day of June, 2020.



Nancy Harris  
Notary Public in and for the  
State of Alaska  
My commission expires: with office