

HB

711

Board of Public Accountancy

FY '83 - Allocated 12.0 (Board Travel and Per Diem)

Revenues (7/1/82 - 6/30/83) 25.4  
(Total number of Active Licenses 648)

Expenses: Board Travel and Per Diem	9.5
Personal Services	13.6
Contractual	<u>16.4</u>
Total	39.5

FY '84 - Allocated 12.1 (Board Travel and Per Diem)

Revenues (7/1/83 - 2/1/84) 26.8

Expenses: Board Travel and Per Diem	4.5
**Personal Services (7/1/83 - 2/1/84)	4.1
*Contractual	<u>6.4</u>
Total	15.0

FY '85 Board Component - Division Budget Total - 95.0  
Board of Public Accountancy Allocation - 2.0

\* The above items are funded in the division's budget under the Administration component.

\*\* Personal services or 1/3 of one licensing examiner's position.

STATE OF ALASKA 1984 LEGISLATIVE SESSION  
FISCAL NOTE

Revision Date: \_\_\_\_\_

REQUEST

Bill/Resolution No.: SB 436  
Title: An Act extending the term  
date of the Board of Public Accountancy; ...  
Sponsor: Labor & Commerce Committee  
Requestor: \_\_\_\_\_  
Date of Request: \_\_\_\_\_

FISCAL DETAIL

Agency Affected: Dept. of Commerce & Econ. Dev.  
Program Category Affected: Public Protection  
BRU, Program or Subprogram(s) Affected: \_\_\_\_\_  
Division of Occupational Licensing

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89
OPERATING						
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 SUPPLIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS						
800 MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	
CAPITAL						
REVENUE						

FUNDING: (Thousands of Dollars)

	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89
GENERAL FUND	-0-	-0-	-0-	-0-	-0-	
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89
FULL-TIME						
PART-TIME						
TEMPORARY						

SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

No additional fiscal impact is expected to incur with this Senate Bill.

Funding to be continued and provided for in the Department's FY '85 budget.

ANALYSIS: Attach a separate page for analysis

Prepared By: Jennifer Strickler Management Analyst Phone: 465-2144  
Division: Occupational Licensing Date: February 15, 1984  
Approved by Commissioner: Richard A. Lyon Date: 3/12/84  
Agency: Dept. of Commerce & Economic Development

Distribution (by Agency preparing fiscal note):

Legislative Finance  
Legislative Sponsor  
Requestor  
Office of Management and Budget  
Impacted Agency(ies)

12/1/83

HB 711

THE BOARD OF PUBLIC ACCOUNTANCY IS CURRENTLY OPERATING SMOOTHLY AND EFFICIENTLY IN ACCOMPLISHING ITS STATUTORY RESPONSIBILITIES. THE BOARD IS OPERATING IN THE PUBLIC INTEREST BY PROMULGATING REGULATIONS WHICH PROTECT THE PUBLIC FROM INCOMPETENT AND FRAUDULENT PRACTITIONERS. THE BOARD MEETINGS ARE HELD AT LEAST THREE TIMES ANNUALLY AND ARE ADVERTISED IN A TIMELY MANNER SO AS TO ENCOURAGE PUBLIC PARTICIPATION.

THIS BOARD IS VERY EFFECTIVELY REGULATING AND LICENSING THE PROFESSION OF PUBLIC ACCOUNTANCY AND SHOULD BE CONTINUED ANOTHER FOUR YEARS UNTIL JUNE 30, 1988. THE DEPARTMENT OF COMMERCE STRONGLY SUPPORTS THE CONTINUATION OF THIS BOARD.

I RECOMMEND PASSAGE OF HB 711.

ADDITIONAL INFORMATION

1) AS MANY STAFF MEMBERS OF THE DIVISION OF LEGISLATIVE AUDIT HOLD CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES, AND ARE SUBJECTED TO REGULATIONS BY THAT BOARD, THE DIVISION CONTRACTED WITH R.W. PAVITT AND ASSOCIATES TO PERFORM THE REVIEW.

2) THE BOARD EFFICIENTLY AND SUCCESSFULLY IMPLEMENTED ALL RECOMMENDATIONS SUGGESTED IN THE LAST AUDIT. THE CURRENT AUDIT RECOMMENDED ONLY 2 POSSIBLE IMPROVEMENTS. BOTH NEED IMPLEMENTATION BY THE ADMINISTRATION.

A PERFORMANCE REVIEW  
OF THE  
BOARD OF PUBLIC ACCOUNTANCY

November 7, 1983

Commissioner of the Department of Commerce and Economic Development	-	RICHARD A. LYON
Deputy Commissioner of the Department of Commerce and Economic Development	-	J. VINCENT O'REILLY
Director of the Division of Occupational Licensing	-	HARRY D. TRAEGER

Members of the  
Board of Public Accountancy

President	-	J. Shelby Stastny
Member	-	L. Pete Hogan*
Member	-	Deloris Dash*
Member	-	Michael T. Cook*
Member	-	Vernon R. Johnson
Member	-	Sandra L. Langland
Member	-	Kaye May

\* term expired April 25, 1983

# STATE OF ALASKA

AUDIT DIVISION  
POUCH W  
JUNEAU, ALASKA 99811

## THE LEGISLATURE

BUDGET AND AUDIT COMMITTEE

November 7, 1983

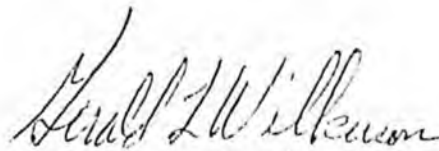
Members of the  
Legislative Budget and Audit Committee:

In accordance with the intent of Title 24 and 44 of the Alaska Statutes, the Division of Legislative Audit was mandated to perform a "Sunset" review of the Alaska State Board of Public Accountancy.

As many staff members of the Division hold Certified Public Accountant certificates, and are subjected to regulation by that Board, the Division lacked the apparent independence necessary to perform the review.

The Division contracted with R.W. Pavitt and Associates, Inc. to perform this review. This firm is a reputable management consultant business that has been in operation for several years. In addition, it conducted the review for us in 1979.

We feel this report discharges our responsibility, mandated under Title 24 and 44. The report is submitted for your review.



Gerald L. Wilkerson, CPA  
Legislative Auditor  
Division of Legislative Audit

R. W. PAVITT AND ASSOCIATES, INC.  
PLANNING CONSULTANTS

November 7, 1983

LEGISLATIVE AUDIT DIVISION  
State of Alaska  
Pouch W  
Juneau, Alaska 99811


Attention Merle R. Jenson, Deputy Legislative Auditor

Dear Mr. Jenson:

In accordance with the Contract for Services between the Legislative Audit Division and our firm, we have completed a performance review of the Board of Public Accountancy using guidelines and standards established in Alaska Statutes for such "sunset" audits.

The report, entitled A PERFORMANCE REVIEW OF THE BOARD OF PUBLIC ACCOUNTANCY, is hereby submitted.

Respectfully,



R. W. Pavitt, AICP  
President

RWP/bp

A PERFORMANCE REVIEW OF THE BOARD OF PUBLIC ACCOUNTANCY

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Responses

Agency Response:

Department of Commerce and Economic  
Development

-11-

PURPOSE AND SCOPE OF THE REVIEW

Purpose

In accordance with the intent of Alaska Statutes 24.20.271(1) and 44.66.050 (Sunset legislation), a review of the Board of Public Accountancy was conducted to examine Board activities, operations, policies and accomplishments. The purpose of the review is to determine if the Board has operated in a fair, effective, efficient and economical manner in the performance of its statutory functions, duties and responsibilities.

As required by AS 44.66.050, this report shall be considered during the legislative oversight procedure in determining whether the Board of Public Accountancy should be continued or reestablished. The law currently specifies that this Board will terminate on June 30, 1984, but will continue until June 30, 1985 for the purpose of concluding its affairs.

Scope

The major areas studied were the Board's operations, policies, procedures and its examination, licensing, administration, complaint and affirmative action responsibilities. Our review consisted of research, analysis and evaluation of the following:

- (1) Applicable Alaska Statutes and Alaska Administrative Code regulations;
- (2) Records, minutes and documents of the Board and the Division of Occupational Licensing;
- (3) Licensing and certification requirements of other jurisdictions;
- (4) Interviews with Board members
- (5) Interviews conducted with personnel of:  
Division of Occupational Licensing  
Office of the Ombudsman  
Human Rights Commission
- (6) Complaints filed with:  
Human Rights Commission  
Office of the Ombudsman

ORGANIZATION AND FUNCTION

Although regulation of the profession of public accountancy in Alaska dates back to 1949, the Alaska State Board of Public Accountancy was established by the First Alaska Legislature when it adopted the Accountancy Act of 1960 (AS 08.04). An amendment to the Act in 1976 added two public members to the Board, bringing its total membership to seven. (Chapter 258 SLA 1976).

The Act was further amended in 1980 (Chapter 82 SLA 1980) to provide that of the seven board members, five shall be certified public accountants and two members shall be public members. Other changes, both technical and substantive, were made in the 1980 amendments, but the Accountancy Act as amended continues to assign to the board the following major responsibilities:

1. the promulgation and amendment of rules to "establish and maintain a high standard of integrity and dignity in the profession of public accountancy" (AS 08.04.080)
2. granting of certificates of "Certified Public Accountant" to persons meeting the specified requirements (AS 08.04.100)
3. administering the Uniform CPA Examination prepared and graded by the Board of Examiners of the American Institute of Certified Public Accountants (AS 08.04.130)
4. registration of partnerships and corporations engaged in the practice of public accountancy (AS 08.04.240)
5. prescribing requirements for continuing education as a prerequisite to renewal of permit to practice (AS 08.04.425)
6. consideration of revocation or suspension of a certificate or license for a cause specified in the Act (AS 08.04.450)
7. consideration of reinstatement of a revoked or suspended certificate or license (AS 08.04.490)
8. consideration of application to the appropriate court for an order enjoining certain unlawful acts (AS 08.04.630)

Except for the exemptions specified in AS 08.04.570, the Accountancy Act of 1960 prohibits the practice of public accountancy by any individual, firm, partnership or corporation not holding a currently valid certificate license and/or permit to practice in Alaska (AS 08.04.500 et seq.).

REPORT CONCLUSION

In our opinion, the Board of Public Accountancy should be continued. Protection of the public interest is a basic tenet of Alaska's Constitution, and a continuing responsibility of state government. We believe that state regulation and licensing of the profession of public accountancy is necessary and desirable for the continued protection of the citizens of Alaska.

That conclusion is supported by the following rationale:

- Financial statements, audited and attested by certified public accountants, are relied on by many persons required to make judgments on important financial and business transactions. Users of such financial statements cannot reasonably be expected to investigate the individual qualifications and competency of every accountant who performs the attest function.
- State licensing and regulation protects the public from incompetent and fraudulent practitioners.
- State licensing and regulation assures the public that only individuals who have proven themselves skilled and knowledgeable of technical accounting principles and procedures may perform the attest function.
- The public interest is advanced when individuals, financial institutions, businesses and government agencies are able to identify and rely on public accountants who have demonstrated professional skill and competence.

All fifty states of these United States, the District of Columbia, Guam, Puerto Rico and the Virgin Islands require that a person must pass the Uniform CPA Examination in order to qualify for a CPA license. Every jurisdiction has found it in the public interest to pass laws regulating public accountancy, and each has established a board of accountancy to administer and enforce the laws. Although the requirements of those laws with respect to experience, education, age, citizenship and residency vary somewhat from one jurisdiction to another, the requirements of the Alaska Accountancy Act of 1960, as amended, appear reasonable and prudent when reviewed along with the accountancy laws of other jurisdictions.

The Alaska Statute governing public accountancy is clearly designed to set apart those who have met certain qualifications for a license, and

to restrict the use of the titles "Certified Public Accountant" and "Public Accountant" to those who have so qualified. The policies and practices of the Board of Public Accountancy observed in the conduct of this review appear to be consistent with that objective.

### FINDINGS AND RECOMMENDATIONS

#### FINDINGS

An exhaustive performance audit of the Board of Public Accountancy was conducted in the fall of 1979. Eight specific recommendations were made in that review. The recommendations made, and actions taken pursuant to the legislative oversight hearings of 1980 follow:

##### Recommendation No. 1

The qualifications and conditions of Board membership (AS 08.04.020) should be amended to specify five certified public accountants or public accountants, and two public members.

##### Action

Recommendation accomplished in Chapter 82, SLA 1980)

##### Recommendation No. 2

The Board of Public Accountancy should be brought to its full complement of seven members, and maintained at that strength by means of timely appointments of qualified professional and public members.

##### Action

None. Over 6 months have passed since the terms of 3 members of the board have expired. The board has submitted a list of names to the Governor's Office, but as of November 7, 1983, no appointments have been made. (see Recommendation No. 1; this review)

##### Recommendation No. 3

Without affecting the rights and privileges of presently-licensed Public Accountants, the Accountancy Law should be amended to discontinue the licensing of new applicants as Public Accountants.

##### Action

Recommendation accomplished in Chapter 82, SLA 1980

Recommendation No. 4

Electronic recordings should be made of all Board meetings, and the tapes retained by DOL for two years.

Action

Recommendation accomplished in Chapter 82, SLA 1980

Recommendation No. 5

The Board should adopt a formal statement of goals, objectives and policies; and should prepare an annual report of its activities.

Action

Recommendation accomplished in Chapter 82, SLA 1980

Recommendation No. 6

AS 08.01.025 should be amended to state more clearly legislative intent with respect to the qualifications of public members of boards.

Action

Recommendation accomplished in Chapter 82, SLA 1980

Recommendation No. 7

DOL should develop improved statistical record-keeping methods and procedures.

Action

DOL's record-keeping methods and procedures have shown substantial improvement. Much of the essential data is now maintained on DOL's computer system, and appears to be easily accessible and retrievable.

Recommendation No. 8

DOL should handle investigations in a more comprehensive, efficient and timely manner.

Action

Board minutes, and interviews with board members and DOL personnel indicate that great improvement has been made regarding the investigatory function of DOL as related to public accountancy. Reports on cases in progress are now made at nearly every board meeting, and much of the backlog of public accountancy cases has been cleared up and the cases closed. (see Recommendation No. 2; this review)

In summary, it is the finding of this review that nearly all of the recommendations made in the 1979 sunset review of the Board of Public Accountancy have been implemented. The Board currently appears to be operating smoothly and efficiently in accomplishing its statutory responsibilities.

## RECOMMENDATIONS

Following are the recommendations of this review:

### Recommendation No. 1

The Board of Public Accountancy should be brought to its full complement of seven members, and maintained at that strength by means of timely appointments of qualified professional and public members.

Slow appointment procedures make it difficult for the Board to operate at peak efficiency. While it is true that "a member continues to serve until a successor is appointed . . ." (AS 08.04.040), it is unreasonable to expect those members whose terms have expired to invest the many hours of time required of board members over an extended period of time.

Board meetings typically extend over a full two day period, and require many hours of diligent preparation, and substantial travel of the members. The charge to "establish and maintain a high standard of integrity and dignity in the profession of public accountancy" is taken seriously by the Board. The State as well as the people of Alaska benefit from the many hours of unpaid and dedicated service contributed by members of the Board.

It is recommended that the office of the Governor expeditiously appoint qualified new members to the three expired Board seats, and continue to make appointments or reappointments to this Board in a timely manner.

### Recommendation No. 2

The records of the investigations unit of DOL should be systematized and automated.

Although much of the work done by the investigatory personnel of DOL is confidential in nature, the same is true of the Ombudsman's Office, the Human Rights Commission and numerous other State agencies. They have

invariably found, however, that statistical information regarding investigations is made immeasurably faster and simpler to store and retrieve using modern computer technology.

Considering the many boards, commissions and functions served by the investigations unit, automation of these records and statistics would be of substantial assistance to the overall effectiveness and efficiency of the Division of Occupational Licensing.

\*

ANALYSIS OF PUBLIC NEED

The following analysis of Board activities relates to the public need factors defined in AS 44.66.050(c). This analysis addresses those areas able to be covered within the scope of this review.

- I. The extent to which the board, commission or agency has operated in the public interest.
  1. The Board of Public Accountancy has established criteria and authored regulations setting forth the standards which an individual must satisfy in order to practice public accountancy in Alaska.
  2. The Board has established regulations requiring evidence of continuing professional education (CPE) as a condition of license renewal.
  3. The Board has held an average of three meetings per year and conducts examinations twice a year in Anchorage, Fairbanks and Juneau.
  
- II. The extent to which the operation of the board, commission or agency program has been impeded or enhanced by existing statutes, procedures and practices which it has adopted, and any other matter, including budgetary, resource, and personnel matters.
  1. Operation of the Board has been enhanced by improvements in DOL's administration, record-keeping and statistical capabilities.
  2. Operation of the Board has been enhanced by improvements in DOL's investigations of public accountancy matters, and by the development of better rapport between the Board and its investigatory arm.

III. The extent to which the board, commission or agency has recommended statutory changes which are generally of benefit to the public interest.

1. The Board has recommended several amendments to the Accountancy Act of 1960 which appear to be consistent with other jurisdictions and generally in the public interest.

IV. The extent to which the board, commission or agency has encouraged interested persons to report to it concerning the effect of its regulations and decisions on the effectiveness of service, economy of service, and availability of service which it has provided.

1. Individuals who contact Board members or the Licensing Examiner who wish to present information, ask questions or register complaints are invited and encouraged to attend Board meetings.

V. The extent to which the board, commission or agency has encouraged public participation in the making of its regulations and decisions.

1. Board meetings are held at least three times annually, are open to the public, and are advertised in a timely manner by DOL in Anchorage, Fairbanks and Juneau newspapers.
2. In accordance with the Administrative Procedures Act, the Board has invited interested persons and groups to offer testimony in regard to proposed changes in regulations, and has held advertised public hearings to receive testimony.

VI. The efficiency with which public inquiries or complaints regarding the activities of the board, commission or agency filed with it, with the department to which the board or commission is administratively assigned, or with the office of the ombudsman have been processed and resolved.

1. In the past four years, two complaints concerning the Board's activities were filed with the Ombudsman's Office. A complaint in 1980 charging the board with unfair handling of an application

was found by the ombudsman to be unsupported, and a 1982 complaint dealing with an anticipated reapplication problem proved to be a misunderstanding that was rapidly resolved to the complainant's satisfaction.

2. No complaints regarding the Board's practices or activities have been recorded in the past four years by the Human Rights Commission or the Equal Opportunity Office.

VII. The extent to which a board or commission which regulates entry into an occupation or profession has presented qualified applicants to serve the public.

1. The Board has proposed and adopted regulations and standards with respect to acceptable experience necessary for certification.
2. The Board has proposed and adopted regulations for continuing professional education (CPE) as a requisite for license renewal.
3. The Board exercises diligence to assure that only those individuals who fully comply with the requirements of the statute and regulations are certificated to practice public accountancy.

VIII. The extent to which state personnel practices, including affirmative action requirements, have been complied with by the board, commission or agency in its own activities and the area of activity or interest.

1. The application forms for examination and certification do not inquire as to race or sex, nor do they require photos.
2. No evidence has been presented that the Board has discriminated against applicants on the basis of age, race or sex.

IX. The extent to which statutory, regulatory, budgeting or other changes are necessary to enable the agency, board or commission to better serve the interests of the public and to comply with the factors enumerated in this subsection.

Please see RECOMMENDATIONS subsection of this review.

DEPARTMENT OF COMMERCE &  
ECONOMIC DEVELOPMENT

POUCH D  
JUNEAU, ALASKA 99811  
PHONE: 465-2500

OFFICE OF THE COMMISSIONER

January 26, 1984



Mr. Gerald L. Wilkerson, CPA  
Legislative Auditor  
Division of Legislative Audit  
Pouch W  
Juneau, Alaska 99811

Dear Mr. Wilkerson:

Thank you for the opportunity to comment on the November 7, 1983 audit findings entitled A Performance Report of the Board of Public Accountancy. The Department of Commerce and Economic Development feels that the licensing of certified public accountants and the continuation of the Board of Public Accountancy is in the public interest. The following are our comments with regard to the specific recommendations outlined in your findings.

Recommendation No. 1: The Board of Public Accountancy should be brought to its full complement of seven members and maintained at that strength by means of timely appointments of qualified professional and public members.

The department does not object to this recommendation.

Recommendation No. 2: The records of the investigations unit of DOL should be systematized and automated.

The department concurs with this recommendation. The investigations section is in the planning stages for computerizing files for tracking and statistical use. Actual entry into the computer system will occur following completion of the entries of all licensing data and design of security measures. Investigation entries could occur within a year.

Thank you again for this opportunity to comment on the findings.

Sincerely,

A handwritten signature in dark ink, appearing to be "Richard A. Lyon".

Richard A. Lyon  
Commissioner

RAL:cw#23N1  
12684b

B 711 TITLE & SPONSOR SUMMARY

17:19 6/04/84 PAGE 1 OF 3

RENDED TITLE:

ACT EXTENDING THE TERMINATION DATE OF THE BOARD OF PUBLIC ACCOUNTANCY, AND PROVIDING FOR AN EFFECTIVE DATE

PRIME SPONSOR: HOUSE LABOR/COMM COMMITTEE.

CO-SPONSORS:

CURRENT STATUS: 5/15/84 CHAPTER 0049 SLA 04

B 711 HOUSE ACTION

17:19 6/04/84 PAGE 2 OF 3

DATE	SEQ	PAGE	LEGISLATIVE ACTION
3/30/84	01	3154	FIRST READING -- COMMITTEE REPORTS
3/30/84	02	3202	LAC -- SP05
4/05/84	03	3223	SECOND READING
4/05/84	04	3223	ADVANCED TO 3RD READING BY UNAN CONSENT
4/05/84	05	3223	THIRD READING
4/05/84	06	3223	PASSED BY DIV 36-00-04
4/05/84	07	3223	EFFECTIVE DATE VOTE SAME AS PASSAGE
4/30/84	16	3537	TRANSMITTED TO GOVERNOR
5/15/84	17	3086	SIGNED BY GOVERNOR-CH0049, EFF 05/16/84

### ## ## ### ## ##

B 711 SENATE ACTION

17:19 6/04/84 PAGE 3 OF 3

DATE	SEQ	PAGE	LEGISLATIVE ACTION
4/09/84	08	2665	FIRST READING -- COMMITTEE REPORTS
4/23/84	09	2705	MOVED FROM LAC TO RLS BY UNAN CONSENT
4/27/84	10	2054	RLS -- OTHER04
			TAKEN UP IMMEDIATELY
4/27/84	11	2059	SECOND READING
4/27/84	12	2059	ADVANCED TO 3RD READING BY UNAN CONSENT
4/27/84	13	2059	THIRD READING
4/27/84	14	2060	PASSED BY DIV 17-01-00
4/27/84	15	2060	EFFECTIVE DATE VOTE SAME AS PASSAGE

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## SUMMARY

### A Performance Review of the Board of Public Accountancy

As many staff members of the Division of Legislative Audit hold Certified Public Accountant certificates, and are subject to regulation by that Board, the Division contracted with R.W. Pavitt & Associates to perform the review. The following is a summary of that review:

The Board of Public Accountancy is a regulatory board comprised of seven members; 5 shall be certified public accountants and 2 shall be public members.

\*\* It is the opinion of the auditors that the Board of Public Accountancy should be reestablished. State regulation and licensing of the profession is necessary and desirable for the continued protection of the citizens of Alaska. \*\*

The auditors proposed two recommendations which, if implemented, may improve the effectiveness and efficiency of the Board.

1. The Board of Public Accountancy should be brought to its full complement of seven members.

It is recommended that the Office of the Governor expeditiously appoint qualified new members to the three expired Board seats, and continue to make appointments or reappointments to this Board in a timely manner.

2. The records of the investigations unit of Division of Occupational Licensing should be systemized and automated.

The Department of Commerce concurs with this recommendation. The investigations section is in the planning stages for computerizing files for tracking and statistical use.

\*\* Special note --- The application forms for examination and certification do not require photos. \*\*

COMMITTEE REPORT

SENATE

FU

Same as  
HB 711

2/9/84

Mr. President

The Committee on LABOR & COMMERCE

extending the termination date of the Board

and (a majority of the committee) (the committee) the following recommendations:

- do pass
- do pass with attached amendment(s)
- replace with/or adopt CS for \_\_\_\_\_
- new title
- same title and recommends \_\_\_\_\_
- and attached a "LETTER OF INTENT"  NEW FISCAL NOTE
- reports it back without recommendation
- recommends referral to \_\_\_\_\_ Committee

MEMBERS SIGNING  
DO PASS

*[Handwritten signatures]*

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

MEMBERS HAVING  
OTHER RECOMMENDATIONS

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

*[Handwritten signature]*

\_\_\_\_\_

Chairman

*[Handwritten signature]*

\_\_\_\_\_

Chairman recommendation





OFFICIAL BUSINESS

ALASKA STATE LEGISLATURE - SENATE  
COMMITTEE ON LABOR AND COMMERCE

SENATOR RICHARD I. ELIASON  
CHAIRMAN

POUCH V • JUNEAU, ALASKA 99811  
(907) 465-3844

March 8, 1984

The Honorable Jalmar Kerttula  
President of the Senate  
Alaska State Legislature  
Pouch V  
Juneau, Alaska 99811

Dear Mr. President:

The Senate Labor and Commerce Committee has had under consideration for "Sunset Review" the Board of Public Accountancy pursuant to your referral under AS 44.66.050 and AS 08.03.010.

In accordance with the statutory requirement, a public hearing was held on the review of this Board. The Committee considered the proposed budget of the Board and examined the performance audit of the activities of the Board prepared by the Legislative Audit Division.

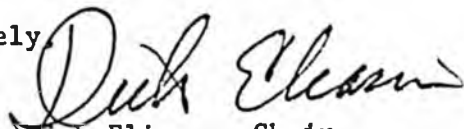
Guided, in part, by the report prepared by the Legislative Audit Division, the Committee took into consideration the factors required to be considered under AS 44.66.050(c). The Board of Public Accountancy has operated in the public interest by promulgating regulations which protect the public from incompetent and fraudulent practitioners. To assure qualified professionals the Board has established regulations requiring evidence of continuing professional education as a condition of license renewal.

The board meetings are held at least three times annually, are open to the public and are advertised in a timely manner. The Board invites and encourages individuals and groups to offer testimony in regard to proposed changes in regulations.

This Board has operated very efficiently in the past, and should be commended.

The Senate Labor and Commerce Committee has introduced legislation that would extend the Board of Public Accountancy another four years.

Sincerely,

A handwritten signature in cursive script that reads "Dick Eliason". The signature is written in dark ink and is positioned to the right of the word "Sincerely,".

Senator Dick Eliason, Chair  
Senate Labor and Commerce Committee