

C S H B

5 3 3

Original sponsor: Labor and Commerce
Committee

BY THE LABOR AND
COMMERCE COMMITTEE

1 IN THE HOUSE

2

CS FOR HOUSE BILL NO. 533 (L&C)

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FIFTEENTH LEGISLATURE - SECOND SESSION

5

A BILL

6

For an Act entitled: "An Act relating to the regulation of public account-
7 ancy; extending the termination date of the Board of
8 Public Accountancy; and providing for an effective
9 date."

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

11 * Section 1. AS 08.03.010(c)(17) is amended to read:

12

(17) Board of Public Accountancy (AS 08.04.010) -- June 30,

13

1992 [1988].

14

* Sec. 2. AS 08.04.140 is amended to read:

15

Sec. 08.04.140. FREQUENCY OF EXAMINATION. The examination shall

16

be held by the board as often as it determines desirable but not more

17

than three times each year. If the uniform certified public account-

18

ants' examination is available less frequently, an examination shall

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be held not less than twice [ONCE] each year.

20

* Sec. 3. AS 08.04.390 is amended to read:

21

Sec. 08.04.390. PERMIT FOR INDIVIDUAL PRACTICE AS A PUBLIC

22

ACCOUNTANT. The board shall issue a permit to engage in the practice

23

of public accounting to a holder of a certificate or license if all

24

offices of the certificate holder or licensee are maintained [AND

25

REGISTERED] as required by AS 08.04.360 - 08.04.380 [AS 08.04.350 -

26

08.04.380]. The permit is valid for two years.

27

* Sec. 4. AS 08.04.500(a) is amended to read:

28

(a) A person may not assume or use the title or designation

29

"certified public accountant" or the abbreviation "CPA" or any other

1 title, designation, word, letter, abbreviation, sign, card, or device
2 tending to indicate that person is a certified public accountant,
3 unless the person has received a certificate, holds a live permit, and
4 all of the person's offices in this state for the practice of public
5 accounting are maintained [AND REGISTERED] as required by AS 08.04.-
6 360 - 08.04.380 [AS 08.04.350 - 08.04.380].

7 * Sec. 5. AS 08.04.510(a) is amended to read:

8 (a) A partnership or corporation may not assume or use the title
9 or designation "certified public accountant" or the abbreviation "CPA"
10 or any other title, designation, word, letter, abbreviation, sign,
11 card, or device tending to indicate that it is composed of certified
12 public accountants, unless the partnership or corporation is regis-
13 tered and holds a live permit, is practicing under its registered
14 name, and its offices in this state for the practice of public ac-
15 counting are maintained [AND REGISTERED] as required by AS 08.04.360 -
16 08.04.380 [AS 08.04.350 - 08.04.380].

17 * Sec. 6. AS 08.04.520 is amended to read:

18 Sec. 08.04.520. INDIVIDUAL POSING AS PUBLIC ACCOUNTANT. A
19 person may not assume or use the title or designation "public accoun-
20 tant" or the abbreviation "PA" or other title, designation, word,
21 letter, abbreviation, sign, card, or device tending to indicate that
22 that person is a public accountant, unless the person holds a live
23 permit and the person's offices in this state for the practice of
24 public accounting are maintained [AND REGISTERED] as required by
25 AS 08.04.360 - 08.04.380 [AS 08.04.350 - 08.04.380].

26 * Sec. 7. AS 08.04.530 is amended to read:

27 Sec. 08.04.530. PARTNERSHIP OR CORPORATION POSING AS PUBLIC
28 ACCOUNTANT. A partnership or corporation may not assume or use the
29 designation "public accountant" or the abbreviation "PA" or any other

1 title, designation, word, letter, abbreviation, sign, card, or device
2 tending to indicate that the partnership or corporation is composed of
3 public accountants, unless the partnership or corporation holds a live
4 permit, is practicing under its registered name, and its office in
5 this state for the practice of public accounting is maintained [AND
6 REGISTERED] as required by AS 08.04.360 - 08.04.380 [AS 08.04.350 -
7 08.04.380].

8 * Sec. 8. AS 08.04.540 is amended to read:

9 Sec. 08.04.540. USE OF DECEPTIVE TITLE OR ABBREVIATION. A
10 person, partnership, or corporation may not assume or use the title or
11 designation "certified accountant", "chartered accountant", "enrolled
12 accountant", "licensed accountant", "registered accountant", or any
13 other title or designation likely to be confused with "certified
14 public accountant" or "public accountant", or any of the abbreviations
15 "CA", "EA", "LA", "RA", or similar abbreviations likely to be confused
16 with "CPA" or "PA"; however, a person, partnership, or corporation
17 holding a live permit and whose offices in this state for the practice
18 of public accounting are maintained [AND REGISTERED] as required by
19 AS 08.04.360 - 08.04.380 [AS 08.04.350 - 08.04.380] may hold out to
20 the public as an accountant or auditor.

21 * Sec. 9. AS 08.04.560 is amended to read:

22 Sec. 08.04.560. INDIVIDUAL MAY NOT ASSUME TITLE. A person may
23 not sign or affix any name or any trade or assumed name used by that
24 person to any accounting or financial statement, or opinion or report
25 on any accounting or financial statement with any wording indicating
26 that the person is a certified public accountant or public accountant
27 or with any wording indicating that the person has expert knowledge in
28 accounting or auditing, unless the person holds a live permit and the
29 person's offices in this state for the practice of public accounting

1 are maintained [AND REGISTERED] as required by AS 08.04.360 - 08.04.-
2 380 [AS 08.04.350 - 08.04.380]:

3 * Sec. 10. AS 08.04.580 is amended to read:

4 Sec. 08.04.580. PARTNERSHIP POSING AS ACCOUNTANTS OR AUDITORS.
5 A person may not sign or affix a partnership name with any wording
6 indicating that it is a partnership composed of accountants or audi-
7 tors or persons having expert knowledge in accounting or auditing to
8 any accounting or financial statement, or to any opinion [,] on,
9 report on, or certificate to any accounting or financial statement
10 unless the partnership holds a live permit, is practicing under its
11 registered name, and its offices in this state for the practice of
12 public accounting are maintained [AND REGISTERED] as required by
13 AS 08.04.360 - 08.04.380 [AS 08.04.350 - 08.04.380].

14 * Sec. 11. AS 08.04.590 is amended to read:

15 Sec. 08.04.590. USE OF TITLE WITH CORPORATE NAME. A person may
16 not sign or affix a corporate name with any wording indicating that it
17 is a corporation performing services as accountants or auditors, or
18 composed of accountants or auditors or persons having expert knowledge
19 in accounting or auditing to any accounting or financial statement, or
20 to any opinion or report on or certificate to any accounting or finan-
21 cial statement unless the corporation holds a live permit, is practic-
22 ing under its registered name, and its offices in this state for the
23 practice of public accounting are maintained [AND REGISTERED] as
24 required by AS 08.04.360 - 08.04.380 [AS 08.04.350 - 08.04.380].

25 * Sec. 12. AS 08.04.350 is repealed.

26 * Sec. 13. This Act takes effect immediately under AS 01.10.070(c).

FISCAL NOTE

REQUEST:

No. 1

Revision Date: _____
Title: An Act relating to the regulation of public accountancy; extend. the term.
Sponsor: House Labor & Commerce
Requestor: _____

Agency Affected: Commerce & Economic Dev.
BRU: Occupational Licensing
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 88	FY 89	FY 90	FY 91	FY 92	FY 93
PERSONAL SERVICES	0	0	0	0	0	0
TRAVEL	0	0	0	0	0	0
CONTRACTUAL	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0
LAND & STRUCTURES	0	0	0	0	0	0
GRANTS, CLAIMS	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0
TOTAL OPERATING	0	0	0	0	0	0

CAPITAL	0	0	0	0	0	0
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REVENUE	0	0	0	0	0	0
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FUNDING: (Thousands of Dollars)

GENERAL FUND	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

POSITIONS:

FULL-TIME	0	0	0	0	0	0
PART-TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

ANALYSIS : (Attach a separate page if necessary)

The bill extends the Board of Public Accountancy to June 30, 1992, and amends Sec. 08.04.140 to reference an examination of not less than twice each year. The exams are currently administered twice each year in accordance with national testing dates. The amendment will reflect the current practice. Funding for the board is included in the department's FY 89 operating budget request.

Prepared by: Jennifer Strickler, Management Analyst Phone: 465-2144
Division: Occupational Licensing Date: 2/29/88

Approved by Commissioner: J. Anthony Smith Date: 2/29/88
Agency: Commerce and Economic Development

Distribution (by preparer):

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

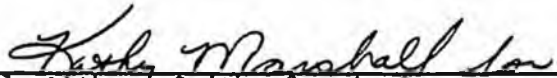
HB 533: An Act relating to the regulation of public accountancy; extending the termination date of the Board of Public Accountancy; and providing for an effective date.

The Board of Public Accountancy is presently in its sunset year and scheduled to terminate on June 30, 1988.

HB 533 proposes to extend the board to June 30, 1992 and amends section AS 08.04.140 to require that examinations be held not less than twice each year. The examination is presently administered twice a year in accordance with national testing dates. The amendment reflects current practice and will assure applicants that the minimum number of exams required to be held by the board each year will at least equal the number of exams presently offered by the national testing service. This will provide a higher degree of dependability and remove applicant concerns for exam availability during times of budget reductions.

The performance report recommended that the board review the current statutory requirement that all public accounting and certified public accounting offices be registered. At its January 28-29, 1988 board meeting, the board reviewed the performance report's recommendation that the board determine whether there was a "compelling" reason to continue the registration of offices; the board has determined that there is no need to continue registration of individual offices and, therefore, recommends that AS 08.04.350 (Registration of Offices) be repealed.

The department concurs with the Legislature's Budget and Audit Committee performance report finding that the board is necessary and desirable for the continued protection of Alaskans. The department supports continuation of the Board of Public Accountancy.



J. Anthony Smith, Commissioner
Department of Commerce and Economic
Development

Date: 2/29/88

JS/dg10041o-2
022988b

SENATE COMMITTEE REPORT

FURTHER

FINANCE

4/6/88

DATE TURNED INTO OFFICE _____

Mr. President:

LABOR AND COMMERCE Committee considered CSHB 533 (L&C)

regulation of public accountancy; extending the termination of the Board of Public Accountancy; efd

and recommended

[] replace with _____ CS _____) [] same title
[] or adopt _____ CS _____) [] new title

[] attached amendment(s) and

Mazouy
[X] do pass

[] do not pass

[] no recommendation

[] individual recommendations

[] further referral to _____

[] letter of intent adopted _____

Committee [X] attached or [] adopted fiscal note(s)

[] new [] updated or [X] previous
[] zero [X] fiscal impact

MEMBERS SIGNING DO PASS

OTHER RECOMMENDATIONS

Mr. [Signature]
[Signature]

Tim Kell

Chairman signature and recommendation

A PERFORMANCE REPORT
ON THE BOARD OF
PUBLIC ACCOUNTANCY

July 1, 1983 - June 30, 1987

Audit Control Number

08-1313-88-R

8 copies
**DOUBLE-
SIDED!**

Commissioner, Department of
Commerce and Economic Development

J. Anthony Smith

Deputy Commissioner, Department of
Commerce and Economic Development

John Williams

Members of the
Board of Public Accountancy

Chairperson
Member
Member
Member
Member
Member
Member

Michael T. Cook
Thomas E Bartlett
Michael R Hanrahan
Sandra L. Langland
Deborah R. Marshall
Ida H. McMahon
Edward B. Mecham

STATE OF ALASKA

THE LEGISLATURE
BUDGET AND AUDIT COMMITTEE

AUDIT DIVISION
P.O. BOX W
JUNEAU, ALASKA 99811-3300

December 31, 1987

Members of the Legislative Budget
and Audit Committee:

According to the provisions of Titles 24 and 44 of the Alaska Statutes, the Division of Legislative Audit is required to conduct a "Sunset" review of the Board of Public Accountancy.

At the request of the Chairman, during Fiscal Year 1988 budget deliberations, the Audit Division's budget was revised to reflect certain changes in the organization of the Committee's two Divisions. The revised budget of the Audit Division reflected efficiencies that might be obtained by utilizing the staff of the Legislative Finance Division on selected audit assignments during the interim.

As a result, the audit of the Board of Public Accountancy was conducted and this report has been prepared by the Legislative Finance Division. We feel this report discharges our responsibility under Titles 24 and 44. The report is submitted for your review.



Randy S. Welker, CPA
Acting Legislative Auditor
Division of Legislative Audit

THE LEGISLATURE

BUDGET AND AUDIT COMMITTEE

FINANCE DIVISION
POUCH WF-STATE CAPITOL
JUNEAU, ALASKA 99811
PHONE: (907) 465-3795

November 13, 1987

Members of the Legislative Budget
and Audit Committee:

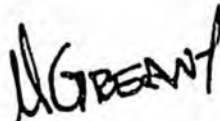
In accordance with the intent of Titles 24 and 44 of the
Alaska Statutes (sunset legislation), the attached report is
submitted for your review.

A PERFORMANCE REPORT
ON THE BOARD OF
PUBLIC ACCOUNTANCY

July 1, 1983 - June 30, 1987

Audit Control Number

08-1313-88-R



Mike Greany, Director
Division of Legislative Finance

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PURPOSE AND SCOPE OF THE REPORT

PURPOSE

In accordance with the intent of Titles 24 and 44 of the Alaska Statutes (sunset legislation), we have examined the activities of the Board of Public Accountancy for the past four fiscal years to determine if the Board has been operating in an effective and efficient manner.

Legislative intent requires consideration of this report during legislative oversight hearings to determine whether the Board of Public Accountancy should be reestablished. The law now specifies that the Board will terminate June 30, 1988 and has one year from that date to conclude its affairs.

SCOPE

The major areas of our examination were the licensing, examination, administration, complaint and affirmative action functions of the Board. We reviewed and evaluated the following:

1. Applicable statutes and Board regulations.
2. Tests of files and documents of licensee.
3. Interviews with the license examiner.
4. Complaints filed with the Division of Occupational Licensing, Ombudsman's Office, Attorney General's Office, Equal Employment Opportunity Office, and the Human Rights Commission.
5. Discussions with Board members.
6. Minutes of Board meetings and Division correspondence files.
7. Attorney General's opinions applicable to the professional Board.

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ORGANIZATION AND FUNCTION

The Board of Public Accountancy is a regulatory board consisting of seven members appointed by the Governor; five are certified public accountants or public accountants and two are public members. Board members serve staggered terms of four years.

The Board regulates the practice of public accounting. The Board sets the minimum standards to practice in Alaska by:

1. Examining and issuing licenses to qualified applicants.
2. Establishing, amending, or eliminating regulations controlling accounting practices.
3. Revoking, annulling, or suspending licenses in accordance with the Administrative Procedures Act when a person has violated public accountancy statutes or regulations.

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REPORT CONCLUSION

Policy Issues

This review contains policy issues raised as a result of our evaluation of various Board practices. The final policy decisions affecting the practices are not within the scope of this report, but require legislative consideration. In debating these issues, the oversight committees should take into consideration the findings and recommendations presented in this report so that the potential impact on policy changes can be evaluated.

Report Conclusion

In our opinion, the Board of Public Accountancy should be reestablished. The regulation and licensing of qualified professionals is necessary and desirable for the continued protection of the citizens of Alaska. The Board provides this service by establishing minimum educational and experience requirements that provide reasonable assurance that persons licensed are qualified. Also, assurances that those licensed act in a competent manner is provided by active investigation of complaints and revocation of suspension of licenses where appropriate.

The following finding describes areas where weaknesses or conflicts exist. We have made a recommendation which, if implemented, will improve the efficiency and effectiveness of the Board.

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FINDING AND RECOMMENDATION

Recommendation No. 1

In order to determine if a public need exists, the Board should review the requirement for the registration of all public accounting and certified public accounting offices.

Alaska Statute 08.04.350 requires each office of a certified public accountant, partnership or corporation of certified public accountants, as well each office of a public accountant, partnership or corporation of public accountants, to register annually with the Board. This requirement is in addition to Alaska Statute 08.04.240, which requires the registration of all partnerships and corporations composed of certified public accountants.

During our examination we found, that due to other priorities, the Division is unable to actively enforce the requirement for the individual registration of offices. Completed registrations received by the Division are placed in the individual's certified public accountant or public accountant file. There is currently no process to verify that individual offices are complying with this requirement.

If upon review, the Board finds no compelling reason to continue the registration of individual offices, we would recommend the Board pursue the appropriate statutory deletions.

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ANALYSIS OF PUBLIC NEED

Limited Analysis

The following analyses indicate both positive and negative factors as they relate to the public need as defined in the "sunset" law. These analyses are not intended to be comprehensive, but address those areas we were able to cover within the scope of our review.

I. The extent to which the board, commission or program has operated in the public interest.

- A. To practice public accounting in Alaska, an individual must satisfy minimum professional standards established by the Board.
- B. The Board was successful in its proposition to adopt a regulation (12 AAC 04.440) to require evidence of continuing professional education as a condition for reinstatement of a lapsed license.
- C. The Board has held an average of three meetings per year and has conducted professional 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.

Reductions in the Division of Occupational Licensing's budget has limited staff support to all professional licensing boards. Present levels of funding appear to be adequate, but further reductions could be detrimental.

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

The Board has recommended several amendments to the Accountancy Act of 1960. These amendments appear to be consistent with other jurisdictions and in the public's best 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.

Individuals who register complaints or ask questions of the Board 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.

Board meetings are held at least three times a year. The meetings are open to the public and are advertised in a timely manner.

- 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 a board or commission is administratively assigned, or with the Office of the Ombudsman have been processed and resolved.

Procedures for handling complaints by the Division of Occupational Licensing have been improved.

- 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.

A. For certification purposes, the Board has proposed and adopted regulations relative to acceptable work experience in accounting.

B. The Board has exercised diligence to assure that only those individuals who fully comply with the requirements of public accountancy law and regulations are certificated to practice.

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

There appear to be no violations of statutes or regulations. Licences are granted strictly on the basis of professional qualifications and testing.

- 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 refer to the previous section, Finding and Recommendation.

APPENDIXES

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APPENDIX A

BOARD OF PUBLIC ACCOUNTANCY
SCHEDULE OF REVENUES COMPARED WITH EXPENDITURES
For Fiscal Year 1987
(Unaudited)
(Note 1)

Average Revenue (Note 2)	\$47,145
Expenditures (Note 3)	<u>76,171</u>
Excess of Expenditures Over Revenues	<u>\$29,026</u>

Note 1

The Schedule of Revenues Compared with Expenditures was prepared from available records and discussions with the Division of Occupational Licensing (DOL) personnel. The records were not audited by us and, accordingly, we do not express an opinion on the Board's Schedule of Revenues Compared with Expenditures.

Note 2

A significant portion of revenues is composed of license renewal fees. Licenses are renewed on a biennial basis. Because of the renewals, revenues vary substantially every second year. Therefore, we combined revenues collected in fiscal year 1984, 1985, 1986 and 1987; and calculated a total in order to obtain a representative amount of average annual revenues collected. Licensing fees were increased in November 1986 in response to legislative intent to make the Boards more self supporting. See Appendix B, Schedule 1 for the current fee schedule.

Note 3

Expenditures consist of direct costs resulting from board member activities, (i.e. travel and per diem) and an allocation of direct and indirect costs of DOL. It should be noted, that represented expenditures do not include expenses incurred by other Departments or other divisions of the Department of Commerce and Economic Development in assisting the Board.

APPENDIX B

BOARD OF PUBLIC ACCOUNTANCY
SCHEDULE OF ESTIMATED REVENUES
COMPARED WITH BUDGETED EXPENDITURES

For Fiscal Year 1988
(Unaudited)
(Note 1)

Average Revenue (Note 2)	\$81,720
Expenditures (See Note 3)	<u>84,899</u>
Excess of Expenditures Over Revenues	<u>\$ 3,146</u>

Schedule 1
Types of Revenues
(Note 4)

<u>Revenues</u>	<u>Amount</u>	<u>Collection Time</u>
Application Fee	\$ 20	With application
Examination Fee	\$ 70	With application
CPA Certification Fee	\$180	At initial biennial license period
Biennial Certification Renewal Fee	\$180	Every two years
Uncertified Public Accountant Biennial Renewal Fee	\$100	Every two years
Corporation and Partnership Registration Fee	\$100	At initial biennial license period and there after, every two years
Out-of-State Certification Fee for One Year	\$ 90	With application

Note 1

The Division of Occupational Licensing (DOL) prepared the above Schedule of Estimated Revenues Compared with Budgeted Expenditures. The schedule is included for informational purposes only and has not been audited by us. Accordingly, we do not express an opinion on the Board's Schedule of Estimated Revenues Compared with Budgeted Expenditures.

Note 2

Revenues were estimated based upon the current licensing fees (See schedule 1) and projected license renewals and application fees for fiscal years 1988, 1989, 1990 and 1991. Because of a downward trend in Alaska's economy the projection for revenues includes a factor representing a 20% to 30% decline in the number licensed professionals.

Note 3

Expenditures consist of FY88 budgeted direct costs associated with board member activities (i.e. travel and per diem) and a allocation of direct and indirect costs of DOL. It should be noted that represented expenditures do not include expenses incurred by other Departments or other divisions of the Department of Commerce and Economic Development in assisting the Board.

Note 4

This schedule represents the licensing fees currently in effect. Fees were raised in November 1986 in response to legislative intent to make the Boards more self supporting.

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STATE OF ALASKA

STEVE COWPER, GOVERNOR

DEPARTMENT OF COMMERCE & ECONOMIC DEVELOPMENT

P. O. BOX D
JUNEAU, ALASKA 99811-0800
PHONE: (907) 465-2500

OFFICE OF THE COMMISSIONER

January 20, 1988

Mr. Randy S. Welker
Acting Legislative Auditor
Budget and Audit Committee
P.O. Box W
Juneau, AK 99811-3300

JAN 27 1988

L. J. MARSHALL
AUDIT

Dear Mr. Welker:

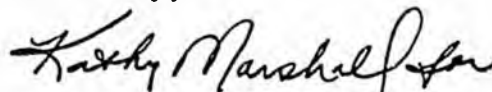
This is written in response to the Budget and Audit Committee's (hereinafter "Committee") report of its sunset performance review of the Board of Public Accountancy. Below is the Department of Commerce and Economic Development's (hereinafter "Department") comments on the Committee's findings and recommendations.

Response to Recommendation No. 1

The Committee has found that the Division of Occupational Licensing has not actively enforced the statutory requirement that the individual offices of licensed accountants be annually registered with the Division of Occupational Licensing. It is the recommendation of the Committee that the Board of Public Accountancy review the issue of office registration and determine whether there is a "compelling reason to continue the registration of individual offices."

The Department finds this recommendation appropriate and will place this matter on the agenda of the upcoming meeting of the Board of Public Accountancy (January 28-29, 1988) for its review, discussion, and appropriate action. If it finds there is no compelling reason to continue to require registration of individual offices, we will recommend including deletion of the requirement in the bill which reestablishes the Board of Public Accountancy.

Sincerely,



J. Anthony Smith
Commissioner

JAS/RB/mst7630W
011988c