



STATE OF ALASKA  
DEPARTMENT OF  
**COMMERCE**  
COMMUNITY AND  
ECONOMIC DEVELOPMENT

*Sarah Palin, Governor*  
*Emil Notti, Commissioner*  
*Mark Davis, Director*

Division of Corporations, Business and Professional Licensing

## MEMORANDUM

DATE: April 7, 2008  
TO: Board of Public Accountancy  
THROUGH: *RCY* Rick Younkins, Chief Investigator  
FROM: Linette Lacy, Investigator  
RE: Investigative Report

Attached is the Investigative Report for the April 24-25, 2008 Board of Public Accountancy Meeting being held in Anchorage, Alaska.

**OPEN CASES**

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<b>BOARD</b>	<b>CASE #</b>	<b>OPENED</b>	<b>COMPLAINT</b>	<b>PROFESSION</b>
CPA	650-02-001	05/14/02	LIC. APPLICATION PROBLEM	CERTIFIED PUBLIC ACCOUNTANT APPLICANT
CPA	600-02-002	06/19/02	FALSIFIED APPLICATION	CERTIFIED PUBLIC ACCOUNTANT
CPA	600-02-005	11/21/02	NEGLIGENCE	CERTIFIED PUBLIC ACCOUNTANT
CPA	600-06-005	11/08/06	FRAUD/MISREPRESENTATION	CERTIFIED PUBLIC ACCOUNTANT
CPA	601-07-001	08/13/07	UNLICENSED PRACTICE/ACTIVITY	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED
CPA	601-07-002	10/03/07	UNLICENSED PRACTICE/ACTIVITY	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED
CPA	601-07-003	10/04/07	UNLICENSED PRACTICE/ACTIVITY	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED
CPA	601-08-001	03/20/08	UNLICENSED PRACTICE/ACTIVITY	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED
CPA	650-08-001	03/20/08	FALSIFIED APPLICATION	CERTIFIED PUBLIC ACCOUNTANT APPLICANT
CPA	601-08-002	03/21/08	UNLICENSED PRACTICE/ACTIVITY	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED
CPA	603-08-001	03/21/08	LIC. APPLICATION PROBLEM	CPA REGISTRATION - UNLICENSED

**CLOSED CASES**

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<b>BOARD</b>	<b>CASE #</b>	<b>OPENED</b>	<b>CLOSED</b>	<b>COMPLAINT</b>	<b>PROFESSION</b>	<b>CLOSURE</b>
CPA	601-08-003	03/24/08	04/01/08	UNLICENSED PRACTICE/A	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	NO ACTION-NO VIOLATION
CPA	601-08-004	03/25/08	03/25/08	UNLICENSED PRACTICE/A	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	NO ACTION - UNFOUNDED

## OPEN COMPLAINTS

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<b>BOARD</b>	<b>COMP #</b>	<b>OPENED</b>	<b>COMPLAINT</b>	<b>PROFESSION</b>
CPA	C650-08-001	02/14/08	LIC. APPLICATION PROBLEM	CERTIFIED PUBLIC ACCOUNTANT APPLICANT
CPA	C650-08-002	02/14/08	LIC. APPLICATION PROBLEM	CERTIFIED PUBLIC ACCOUNTANT APPLICANT
CPA	C650-08-003	02/14/08	LIC. APPLICATION PROBLEM	CERTIFIED PUBLIC ACCOUNTANT APPLICANT
CPA	C601-08-001	03/19/08	UNLICENSED PRACTICE/ACTIVITY	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED
CPA	C600-08-001	03/20/08	VIOLATION OF LICENSING REGUL	CERTIFIED PUBLIC ACCOUNTANT
CPA	C600-08-002	03/20/08	UNLICENSED PRACTICE/ACTIVITY	CERTIFIED PUBLIC ACCOUNTANT
CPA	C655-08-001	03/20/08	FALSIFIED APPLICATION	CPA REGISTRATION APPLICANT
CPA	C601-08-002	03/21/08	UNLICENSED PRACTICE/ACTIVITY	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED

**CLOSED COMPLAINTS**

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BOARD	COMP #	OPENED	CLOSED	COMPLAINT	PROFESSION	CLOSURE	Related Case #
CPA	C650-08-001	02/14/08	02/14/08	LIC. APPLICATION PROBLEM	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	OTHER (SEE ABSTRACT)	
CPA	C650-08-002	02/14/08	02/14/08	LIC. APPLICATION PROBLEM	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	OTHER (SEE ABSTRACT)	
CPA	C650-08-003	02/14/08	02/14/08	LIC. APPLICATION PROBLEM	CERTIFIED PUBLIC ACCOUNTANT APPLICANT	OTHER (SEE ABSTRACT)	
CPA	C601-08-001	03/19/08	03/24/08	UNLICENSED PRACTICE/ACTIVITY	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	CLOSED - CASE OPENED	601-08-003
CPA	C601-08-002	03/21/08	03/21/08	UNLICENSED PRACTICE/ACTIVITY	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	CLOSED - CASE OPENED	601-08-002

**LITIGATION**

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BOARD	CASE #	RESPONDENT	PROFESSION	COMPLAINT	ACTION	DATE
CPA	601-07-002	<b>ZAISER, EILEEN M.</b>	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE/ACTIVITY	LIC. APPLICATION DENIED	01/10/08
<p>ON JANUARY 10-11, 2008 MEETING, THE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS CONSIDERED YOUR APPLICATION FOR LICENSURE AS A CERTIFIED PUBLIC ACCOUNTANT IN THE STATE OF ALASKA. THE BOARD VOTED TO DENY YOUR APPLICATION BECAUSE IT DID NOT SHOW THAT YOU MET THE REQUIREMENTS OF AS 08.04.110 AND DEFINED BY 12AAC 04.990(12).</p>						
CPA	601-07-002	<b>ZAISER, EILEEN M.</b>	CERTIFIED PUBLIC ACCOUNTANT - UNLICENSED	UNLICENSED PRACTICE/ACTIVITY	HEARING REQUESTED	02/26/08
<p>FOR APPLICATION DENIAL.</p>						
CPA	603-08-001	<b>KOFORD, JOSEPH</b>	CPA REGISTRATION - UNLICENSED	LIC. APPLICATION PROBLEM	HEARING REQUESTED	02/29/08
<p>ON JANUARY 10-11, 2008 MEETING, THE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS CONSIDERED YOUR APPLICATION FOR LICENSURE AS A CERTIFIED PUBLIC ACCOUNTANT IN THE STATE OF ALASKA. THE BOARD VOTED TO DENY YOU APPLICATION BECAUSE IT DID NOT SHOW THAT YOU MET THE REQUIREMENT OF AS 08.04.120, 12 AAC 04.180, 12 AAC 04.183, AND 12 AAC 04.990(11).</p>						