



Alaska Society of CPAs
2600 Cordova Street, Suite 211
Anchorage, AK 99503

May 6th, 2025

Alison Osborne, Regulations Specialist
Division of Corporations, Business and Professional Licensing
PO Box 110806
Juneau, AK 99811-0806

Dear Ms. Osborne:

We appreciate the Alaska State Board of Public Accountancy's diligence in updating the Public Accountancy Regulations. The Alaska Society of CPAs reviewed the proposed Regulation changes released for public comment on April 9th, 2025 and noted the following:

1. Article VI. Continuing Education. (12 AAC 04.300 – 12 AAC 04.440) is proposed to be amended adding a cap on the maximum number of continuing education hours obtainable in one day, not to exceed 12 hours in a day, effective as of the next licensing period starting January 1, 2026.

AKCPA Comments:

We do **not support** the proposed addition of a 12-hour cap on CPE per day. We believe this limitation is impractical and may be overly restrictive for licensees striving to meet their CPE obligations efficiently and ethically. Specific concerns raised include:

- **Enforceability:** Most CPE certificates of completion do not provide daily breakdowns. For example, a 3-day conference might award 24-hours of CPE with a single date of completion, offering no documentation of hours earned per day.
- **Format of Self-Study:** Self-paced courses may span multiple days, but tests may be taken—and dated—on a single day, potentially flagging a compliance issue under the proposed cap.
- **Audit Implications:** If a licensee is selected for a CPE audit, it is unclear what documentation would be required to prove compliance with the daily 12-hour limit. What constitutes acceptable evidence and how will this requirement be communicated clearly to licensees?
- **Arbitrariness:** The 12-hour threshold appears arbitrary and may penalize diligent professionals. We are not aware of evidence suggesting that more than 12-hours of CPE in a day is inherently problematic, especially given the flexibility needed by licensees managing variable work and travel schedules.

We respectfully recommend that this specific provision be removed. Thank you for your continued efforts to protect the public interest and for ensuring that all licensees meet the appropriate standards of competency. Please feel free to contact me if you have any questions.

Respectfully,

Margaret Hernandez, CPA, MBA
President, on behalf of the Alaska Society of Certified Public Accountants

cc: Cori Hondolero, Alaska State Board of Public Accountancy
Karen Brewer-Tarver, Chair of the AKCPA Legislative Committee