

ALASKA SOCIETY OF INDEPENDENT ACCOUNTANTS
BOARD OF DIRECTORS MEETING
May 7, 2004
913 College Road
Fairbanks, Alaska

CALL TO ORDER

President Rex Cruse called the meeting to order at 10:06am. Members present were:
(Paula Laurion and Kathy Hammer arrived @ 10:32)

Rex Cruse	David Stephenson	Phyllis Church	Kelly Hunter
Kathy Hammer	Marty Brantingham	Kathie Riley	Bernadette Koppy
Paula Laurion			

GUEST / ANNOUNCEMENTS

Bernadette Koppy got married on New Year's Eve.

Kelly Hunter got married last summer.

The agenda was adopted as published. Additions may be added later if necessary.

MINUTES OF THE PREVIOUS MEETING

Bernadette Koppy mentioned that she appreciates having the date and page number on all pages of the minutes. Kathie Riley mentioned that it is nice to see full names throughout the minutes.

Corrections to the minutes: Page 7- last paragraph, September 23 should read September 22. Page 6- Fifth sentence of paragraph 5, replace the word as with the word an. Pages 2 & 7- Replace "cape." with c.p.e.

Kathie Riley moved to approve minutes as corrected with Phyllis Church seconding the motion. Motion carried. Bernadette Koppy suggested that the secretary add a signature block to the minutes for the author.

TREASURER'S REPORT

David Stephenson provided copies of treasurer's report. Dave mentioned that admin costs are high this year due to fees for Incorporation, Sam's Club membership, and the credit card machine. Bernadette Koppy moved to approve, Paula Laurion seconded, and the motion carried. Discussion followed regarding excess funds paid to Gear-up. Fairbanks chapter is due a refund. Phyllis Church asked who is responsible for requesting refund. Kathie Riley stated that she would send an email to Gear-up.

NSA REPORT

Marty Brantingham provided a written report. Additional items mentioned: IRS will be doing a panel discussion. IRS has gone into suspect preparer offices posing as clients in order to identify noncompliant preparers. Also, Terry Bayless' daughter Cindy has passed away. Marty Brantingham will be sending a card. NSA is still offering first year membership for \$99.00.

Phyllis Church asked about forensic accounting. Rex Cruse stated that forensic accounting is used to detect fraud. Kelly Hunter mentioned the National Association of Forensic Accountants website.

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COMMITTEE REPORTS

Ethics and Grievance – Rex Cruse stated that he hasn't received any information regarding complaints from Lew Beyer.

Legislative Affairs – Ginger Curnow provided a written report. Rex Cruse stated that Ginger Curnow did attend the most recent meeting. She said that there wasn't anything new. Kathie Riley said that she thinks that Ginger Curnow enjoys attending the meetings. Rex Cruse asked Kathie Riley to mention to Ginger Curnow that she should add her signature to the report. Bernadette Kopy commented that she appreciated Ginger attending and reporting on the meetings.

MAPP – Bernadette Illichmann provided a written report. Bernadette mentioned an issue that she is having with formatting. Mapp manual is in Word in multiple sections. When you change the revision date on one page, it changes the revision date on all pages in the section. Bernadette stated that she needs a copy of the new Articles of Incorporation to update the manual. Bernadette thinks that, per September 2003 minutes, ASIA North was assigned the task of changing the schedule of elections to match the change in fiscal year. She will look for the reference in the minutes. Bernadette asked David Stephenson to clarify some questions he had posed on page 4 of the November 2003 minutes. Rex Cruse stated that he thought we had resolved them. Dave said we should indicate the answers in the minutes.

Question #1: Should guests attending c.p.e. pay full member price? General consensus indicated that the answer is yes. They should pay full price.

Question #2: Are employees of member firms eligible for the reimbursement? Kathie Riley thought the answer was no. Rex Cruse stated that this demonstrates the need for a motion to be made so it gets recorded. Paula Laurion said she thinks that those who attend year after year should be entitled to it. Bernadette Kopy said we need to look at the way it is stated in Mapp. Kathie Riley mentioned that member benefits extend to employees of member firms. Bernadette quoted from Mapp "Convention attendees will receive a ten dollar discount". Rex Cruse, so number two is also a yes.

Question #3: Should attendees only, not guests, receive the reimbursement? Bernadette Kopy said she thought it was a moot point. If they are an attendee then they have paid the registration fee right? Paula Laurion said that in order to be considered an attendee, they must pay the registration fee. The answer is Yes.

Rex Cruse asked for a point of clarification, we are going to make this discussion part of the changes to the minutes, is that correct? Bernadette Kopy answered in the affirmative.

Bernadette Kopy provided copies, in print and on CDs, of the revisions to the manual. Phyllis Church and Rex Cruse both extended their thanks to Bernadette for her work.

MEMBERSHIP – Paula Laurion Provided a written report. She mentioned that there have been noticeably fewer applications submitted. Paula and David Stephenson discussed various lists regarding member status. They will review and revise the drop list.

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EDUCATION - Paula Laurion Provided a written report. Paula stated that there are quite a few members, fourteen, which are changing to associate status and that she has a list of the changes.

WEBSITE – David Stephenson provided a written report on behalf on Linda Stephenson. Bernadette Kopy said that she has a question regarding "website" on agenda. She asked if it is a committee, she is concerned about how to include it in MAPP. Rex Cruse stated that he thought it was made a standing committee. Bernadette said she didn't find it in MAPP under standing committees. Should it be listed under information systems? Kathie Riley stated that the website was included in the information systems. David Stephenson said that I/S committee is inactive, the duties have been assumed by the Administrative Services Provider position. Phyllis Church asked if the name of the committee is still Information System or is it now website. It was agreed that website reports would be included on the agenda as Information Systems. Discussion regarding hosting fees. Bernadette Kopy made a motion to switch to IpowerWeb and pay the \$166.80 fee for 2 years of hosting. Paula Laurion seconded motion. Motion carried.

Break for 13 minutes.

Reconvened at 11:46am

CHAPTER REPORTS

Anchorage – Kathie Riley said she didn't have a written report. They will be having a member picnic at Indian Valley sometime in mid-June. They will have their election of officers at their September meeting, just prior to convention. Kathie stated that they have had some new people coming the monthly meetings and that they should have a good turnout for the picnic.

Fairbanks – Phyllis Church stated that attendance at the last three meetings has been low. We are still meeting at the Regency Hotel. The Regency recently changed hands and several things have changed including prices. The Christmas party at Benson Tax Service was great. Phyllis mentioned that Bernadette Kopy agreed to chair the nominating committee.

Kenai – Kathy Hammer provided a written report. Kathy mentioned that they didn't discuss specific topics during tax season. They have had some people volunteer to help with convention.

Rex Cruse- we need to go back, Bernadette Kopy found the item that was lost, September 24, 2003 Board meeting minutes under MAPP Policy changes just above new business. Bernadette Kopy read from the minutes regarding changing chapter procedure to allow election dates to match fiscal year.

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OLD BUSINESS

2004 Annual Convention-Paula Laurion provided a tentative schedule, she didn't include registration fee. She is still working on the Budget. Paula said she didn't want to set the fee until she knows if we have an NSA Representative coming. She mentioned that we could keep it at last years fee. She asked for questions. Rex Cruse wanted to know what the mystery dinner is. There were various comments about roadkill, etc. Kathie Riley said she likes Steve Greer as a speaker and asked if he is local. Paula said that he is from Anchorage. Paula stated that the Aspen Hotel is brand-new and has a pool. They have someone cater in. The convention committee is looking at a separate location for the Board luncheon. The Welcome Reception will not be held at the Aspen because they don't have a bar. General discussion regarding directions to the hotel and convention notification.

Break For Lunch at 12:36pm.

Reconvene at 1:01pm

GEAR-UP – Kathie Riley reported that Gear-up is back to the original schedule. Fairbanks Gear-up will be held Jan 6-8, 2005. Kathie mentioned that the Anchorage Chapter will be securing a location as soon as possible. Kathie will order the minimum number of brochures, which is approximately 750.

TECHNOLOGY SEMINAR – Kathie Riley stated that she emailed reports. Gear-up needs to know if we are interested and, if so, what dates. Paula Laurion asked if this is a two-day seminar. Kathie replied that it is a one-day seminar. Rex Cruse said that the fee for the seminar is around \$4500.00. He asked for comments about marketing it to other professions. Kathie Riley thinks we should be able to generate as many attendees as Gear-up. Rex Cruse mentioned that IAS's computer guy would be interested in attending if it was in Fairbanks. Lots of discussion regarding possible dates and facilities. Kathie Riley agreed to pursue information regarding scheduling and seminar requirements.

CREDIT CARD ACCEPTANCE – David Stephenson said that they are working on getting the machine running. Rex Cruse asked if there is a need to redesign any correspondence.

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CODE OF ETHICS- Rex Cruse provided copies of NSA code of ethics and Rules of Professional Conduct. Rex Cruse said he didn't think we could adopt code of ethics with out adopting Rules of Professional Conduct. Bernadette Kopyy replied that ASIA did that in 1996. Rex Cruse asked if we need to take action or can we just insert copies. Bernadette stated that some verbage may need to be updated in MAPP. David Stephenson mentioned that he would give information to Linda Stephenson to include on website. Kathie Riley made a motion to change 06-86-06 to update verbage to change NSPA to NSA and to read Code of Ethics and Rules of Professional Conduct and Official Interpretations, David Stephenson seconded motion and motion carried.

NEW BUSINESS

ASIA INSURANCE- Kathie Riley reported that Ginger Curnow has not had any success yet, but she hasn't given up. Rex Cruse stated that we need to ask Ginger to provide a report on what information she has so we can act on it at that point.

MEETING DATES – After much discussion, the following meeting dates were agreed upon: July 30, 2004 in Anchorage and September 22, 2004 in Soldotna. There was some discussion regarding travel reimbursement. Bernadette Kopyy clarified that reimbursement amounts are reviewed and decided on at the annual convention.

Rex Cruse asked for other new business. Discussion regarding committee reports in writing. Discussion regarding nomination committees. State Nomimating committee appointees are: Paula Laurion, Kathy Hammer, Kathie Riley, and Phyllis Church. David Stephenson inquired about some outstanding checks from Anchorage. Discussion regarding Gear-up Billing error. Discussion regarding ASIA Board members to be NSA members. Phyllis Church made a motion to eliminate by-law requiring board members to be NSA members. Paula Laurion seconded the motion. Discussion followed. Motion was defeated. Discussion regarding travel reinmbursement. Changes to reimbursement amount must be made at annual meeting.

Good of the Order
Adjourned at 2:50pm

Kelley Hunter
Secretary