

Report Highlights

Why DLA Performed This Audit

The audit was performed to determine if there is a continued need for the board and if its termination date should be extended. The board is set to sunset on June 30, 2025, and will have one year from that date to conclude its administrative operations.

What the Legislative Auditor Recommends

No recommendations were made as part of this audit.

A Sunset Review of the Department of Commerce, Community, and Economic Development, State Board of Registration for Architects, Engineers, and Land Surveyors (board)

April 17, 2024

Audit Control Number 08-20141-24

REPORT CONCLUSIONS

Overall, the audit concluded that the board served the public's interest by conducting meetings in an effective manner; actively amending regulations to improve the registration process; and effectively registering architects, engineers, land surveyors, and landscape architects.

In accordance with AS 08.03.010(c)(3), the board is scheduled to terminate on June 30, 2025. We recommend that the legislature extend the board's termination date eight years to June 30, 2033.

(Intentionally left blank)

ALASKA STATE LEGISLATURE

LEGISLATIVE BUDGET AND AUDIT COMMITTEE

Division of Legislative Audit



P.O. Box 113300
Juneau, AK 99811-3300
(907) 465-3830
FAX (907) 465-2347
legaudit@akleg.gov

May 11, 2024

Members of the Legislative Budget
and Audit Committee:

In accordance with the provisions of Title 24 and Title 44 of the Alaska Statutes (sunset legislation), we have reviewed the activities of the Department of Commerce, Community, and Economic Development, State Board of Registration for Architects, Engineers, and Land Surveyors and the attached report is submitted for your review.

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT
STATE BOARD OF REGISTRATION FOR ARCHITECTS, ENGINEERS,
AND LAND SURVEYORS

SUNSET REVIEW

April 17, 2024

Audit Control Number
08-20141-24

The audit was conducted as required by AS 44.66.050(a). Per AS 08.03.010(c)(3), the State Board of Registration for Architects, Engineers, and Land Surveyors is scheduled to terminate on June 30, 2025. We recommend that the legislature extend the board's termination date eight years to June 30, 2033.

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Fieldwork procedures utilized in the course of developing the findings and recommendations presented in this report are discussed in the Objectives, Scope, and Methodology.

A handwritten signature in blue ink, appearing to read "Kris Curtis".

Kris Curtis, CPA, CISA
Legislative Auditor

ABBREVIATIONS

AAC	Alaska Administrative Code
ACN	Audit Control Number
AS	Alaska Statute
board	State Board of Registration for Architects, Engineers, and Land Surveyors
CISA	Certified Information Systems Auditor
CPA	Certified Public Accountant
DCBPL	Division of Corporations, Business and Professional Licensing
DCCED	Department of Commerce, Community, and Economic Development
DLA	Division of Legislative Audit
FY	Fiscal Year
LLC	Limited Liability Corporation
LLP	Limited Liability Partnership

CONTENTS

Report Sections	Organization and Function	1
	Report Conclusions	3
	Findings and Recommendations	11
	Objectives, Scope, and Methodology	13
Agency Responses	Department of Commerce, Community, and Economic Development	23
	State Board of Registration for Architects, Engineers, and Land Surveyors	25
Appendices	Appendices Summary	17
	Appendix A: Analysis of Public Need Criteria	19
	Appendix B: State Board of Registration for Architects, Engineers, and Land Surveyors, Change in Registration and Certificate Activity, February 2016 Compared to January 2024	21
Exhibits	Exhibit 1: State Board of Registration for Architects, Engineers, and Land Surveyors, Members as of March 31, 2024	1
	Exhibit 2: State Board of Registration for Architects, Engineers, and Land Surveyors, Registration and Certificate Activity, FY 21 through January 31, 2024	6
	Exhibit 3: State Board of Registration for Architects, Engineers, and Land Surveyors, Schedule of Revenues and Expenditures, FY 21 through January 31, 2024	8

CONTENTS

(Continued)

Exhibit 4: State Board of Registration for Architects, Engineers, and Land Surveyors, Registration Fees, FY 21 through January 31, 2024	9
-----------------------------------------------------------------------------------------------------------------------------------------------	---

ORGANIZATION AND FUNCTION

State Board of Registration for Architects, Engineers, and Land Surveyors (board)

The board was established for the purpose of issuing registrations to architects, engineers, land surveyors, and landscape architects who meet the examination and education requirements established by the board. The board may also suspend, refuse to renew, or revoke registrations.

The board is comprised of 11 members: two civil engineers, two land surveyors, one mining engineer, one electrical or mechanical engineer, one engineer from another branch of the profession of engineering, two architects, one landscape architect, and one public member.¹ Exhibit 1 lists board members as of March 31, 2024.

Alaska Statutes require each board member to have been a resident of the state for three consecutive years immediately preceding an appointment to the board. Additionally, except for the public member, board members must be registered and have a minimum of five years of professional practice.

Per AS 08.48.101, the board may adopt regulations and provide policy guidance to:

1. Describe the contents and minimum score of examinations and conduct examinations.

¹ In 2017 the board's sunset extension legislation added a landscape architect to the board. Sec. 2, Ch. 11, SLA 2017.

Exhibit 1

State Board of Registration for Architects, Engineers, and Land Surveyors Members as of March 31, 2024

Jeff Garness, Chair
Engineer, At Large

Edward Leonetti, Vice Chair
Landscape Architect

Paul Baril
Architect

Bradford Rinckey
Land Surveyor

Elizabeth Johnston
Electrical/Mechanical Engineer

Colin Maynard
Civil Engineer

Jake Maxwell
Land Surveyor

Randall Rozier
Architect

Sterling Strait
Civil Engineer

John Barry
Mining Engineer

Brent Cole
Public Member

Source: Board's executive administrator.

**Department
of Commerce,
Community,
and Economic
Development's
(DCCED) Division of
Corporations, Business
and Professional
Licensing (DCBPL)**

2. Establish bylaws governing its meetings and activities.
3. Publish a code of ethics or professional conduct for those registrants and entities regulated by the board.
4. Establish continuing education requirements for registrants regulated by the board.

DCBPL provides administrative and investigative assistance to the board. Administrative assistance includes budgetary services and functions such as collecting fees, maintaining files, receiving application forms, publishing notices for meetings and examinations, and assisting with board regulations.

Alaska Statute 08.01.087 gives DCBPL authority to act on its own initiative or in response to a complaint. DCBPL may:

1. Conduct an investigation to determine whether a person has violated a law.
2. Bring an action in Superior Court to enjoin the act.
3. Examine or have examined the books and records of a person whose business activities require a business license or licensure by a board listed in AS 08.01.010, or whose occupation is listed in AS 08.01.010.
4. Issue subpoenas for the attendance of witnesses and the production of records.

Alaska Statute 08.01.065 requires DCCED to adopt regulations that establish the amount and manner of payment of application, examination, investigation, and registration fees.

To support board operations, statutes authorize an executive administrator for the board and a dedicated investigator.

REPORT

CONCLUSIONS

In developing our conclusion regarding whether the State Board of Registration for Architects, Engineers, and Land Surveyors' (board) termination date should be extended, its operations were evaluated using the 11 factors set out in AS 44.66.050(c), which are included as Appendix A of this report. Under the State's "sunset" law, these factors are to be considered in assessing whether an entity has demonstrated a public policy need for continuing operations.

The audit concluded that the board served the public's interest by conducting meetings in an effective manner; actively amending regulations to improve the registration process; and effectively registering architects, engineers, land surveyors, and landscape architects.

In accordance with AS 08.03.010(c)(3), the board is scheduled to terminate on June 30, 2025. We recommend that the legislature extend the board's termination date eight years to June 30, 2033.

Detailed report conclusions are as follows.

The board generally conducted its meetings effectively and did not duplicate the efforts of other entities.

The board met 19 times from July 2020 through January 2024, which exceeded the minimum four meetings per year required by statute. A review of 12 board meetings found that meetings allowed time for public comment and a quorum was consistently met. One of the 12 meetings was not publicly noticed due to clerical error.

As the only entity authorized to register and regulate architects, engineers, land surveyors, and landscape architects, the board does not duplicate the activities of another governmental agency.

The board recommended statutory changes and actively amended regulations.

During the audit period the board recommended passage of Senate Bill 126. Senate Bill 126 updated registration processes, allowed for both an electrical and a mechanical engineer to serve on the board at the same time, updated the definition of landscape architecture, and added the limited partnership form of organization to the list of entities that can apply for a certificate of authorization.

Further, the board issued and amended regulations to implement statutory changes and improve the registration process. Significant changes included regulations that:

- established a temporary military courtesy certificate of registration to allow active duty military members and spouses to practice as an architect, engineer, land surveyor, or landscape architect. This change expedited the registration process for military members and spouses.
- reduced the continuing education required for registrants that have been practicing for 30 years or more. This change made renewing registrations less burdensome for experienced registrants.
- updated education requirements for engineers and land surveyors to help ensure adequate continuing knowledge and skills.
- authorized landscape architecture graduates to take the registration examination prior to completing experience requirements. This change improved the efficiency of the registration process.
- added experience and education requirements for structural engineers. This change helped ensure registered candidates have the appropriate education and experience.
- eliminated redundant and repetitive regulation wordage that impeded readability and simplified requirements related to computation of education credits. These changes promoted efficiency and public understanding.

Board related investigations were actively performed.

A review of board related investigative activity concluded that cases were actively investigated. A total of 156 board related complaints were open or opened from July 2020 through January 2024. Of the open investigations, 23 were open for more than 180 days. The audit reviewed five investigations open for over 180 days and found no unjustified periods of inactivity. Additionally, the audit reviewed two complaints open for more than 180 days and, likewise, found no unjustified periods of inactivity.

The board issued registrations in compliance with statutes and regulations.

Exhibit 2 on the following page shows that from FY 21 through FY 23 the board issued 991 new registrations and certificates. Auditors tested 15 new and 10 renewal registrations issued during the audit period and found all were issued in compliance with statutes and regulations.

Exhibit 2 also shows that as of January 2024 there were 6,628 active registrants. Appendix B to this report compares the registrants as of January 2024 to the number reported in the prior 2016 sunset audit. Overall, there were 758 fewer architect, engineer, land surveyor, and landscape architect registrations, representing an overall decline of 10 percent. The change varies by type of registrant. For example, civil engineer registrations declined by 12 percent (385 fewer registrants) and structural engineer registrations increased by 42 percent (116 new registrations).

According to the board chair, the decrease in registrations may be due to U.S. and Alaska demographic trends (i.e., the “boomer” generation retiring). Economic differences between Alaska and the rest of the country may be leading younger registrants to begin careers outside of Alaska. Further, career paths (such as the construction trades) may have lower costs of entry (i.e., education and professional examinations) for similar or greater compensation.

Exhibit 2

State Board of Registration for Architects, Engineers, and Land Surveyors Registration and Certificate Activity FY 21 through January 31, 2024

Occupation/Entity	New Registrations Issued (Exclusive of Renewals)			Total as of January 31, 2024
	FY 21	FY 22	FY 23	
Agriculture Engineer	0	0	0	1
Architect	29	25	31	540
Limited Liability Company (LLC)	23	23	26	255
Limited Liability Partnership (LLP)	1	0	1	4
Chemical Engineer	4	4	3	95
Civil Engineer	139	107	146	2,748
Control Systems Engineer	2	1	3	46
Corporation	23	21	20	414
Electrical Engineer	37	22	45	662
Environmental Engineer	3	3	7	137
Fire Protection Engineer	5	6	2	56
Industrial Engineer	0	0	0	1
Land Surveyor	10	10	8	350
Landscape Architect	2	4	4	55
Mechanical Engineer	47	28	45	734
Metallurgical and Materials Engineer	0	0	0	4
Mining and Mineral Processing Engineer	1	0	1	34
Naval Architect and Marine Engineer	0	3	2	20
Nuclear Engineer	0	0	0	0
Petroleum Engineer	3	2	2	78
Structural Engineer	11	14	32	394
Total	340	273	378	6,628

Source: Compiled from the Division of Corporations, Business and Professional Licensing (DCBPL) licensing database.

DCBPL audited compliance with continuing professional education requirements in a timely manner.

During most of the audit period, DCBPL regulations required five percent of registrants be audited to confirm continuing professional education was accurately reported by registrants.² During the 2021 renewal period, the board selected 309 registrants (approximately five percent) for a continuing education audit. The continuing education audits took an average of 35 days to complete per registrant and 95 percent of the audits were completed within 60 days.

Auditors noted that DCBPL’s sample included 46 expired or lapsed registrations, reducing the sample size to about 4.3 percent of existing registrations. Effective January 5, 2024, the continuing education audit regulation was amended to eliminate the requirement that DCBPL conduct a specific number of continuing education audits. Instead, regulations require DCBPL audit a percentage of licensees that DCBPL “deems appropriate and necessary to protect public health and safety.”

Registration fees were sufficient to cover board operations.

The board’s schedule of revenues and expenditures for FY 21 through January 2024 is shown in Exhibit 3 on the following page. The board receives its revenue from registration and renewal fees. Renewals are conducted on a biennial basis, creating a two-year cycle in board revenues. The board had a \$748,364 surplus at the end of FY 23, the second year of its biennial licensing period.

Auditors noted that, during the period covered by the 2016 sunset audit (FY 12 through FY 15), the board expended an average of approximately \$46,700 annually on travel. As shown in Exhibit 3, travel costs decreased significantly. FY 23 travel of \$22,512 was less than half of travel costs reported in the prior sunset audit. The board chair explained that travel had been reduced due to DCBPL budgeting constraints. The board believes in-person meetings are most effective.

² Regulation 12 AAC 02.960(c), which was effective most of the audit period, stated: “Except as provided in (d) of this section, the department will select licensees for audit under (a) of this section as follows: (1) ten percent of the total number of licensees in that profession if the total number of licensees is less than 3,000; or (2) five percent of the total number of licensees in that profession if the total number of licensees is 3,000 or more.”

Exhibit 3

State Board of Registration for Architects, Engineers, and Land Surveyors Schedule of Revenues and Expenditures FY 21 through January 31, 2024 (Unaudited)				
	FY 21	FY 22	FY 23	July 1, 2023 - January 31, 2024
Revenues				
Registration Fees	\$ 146,310	\$ 957,475	\$ 153,720	\$ 854,005
General Fund	-	17,581	4,700	-
Other Sources	-	1,375	6,500	2,050
Total Revenues	146,310	976,431	164,920	856,055
Direct Expenditures				
Personal Services	234,966	227,737	284,063	145,451
Travel	2,110	15,391	22,512	13,052
Services	45,587	41,395	38,383	31,758
Commodities	-	-	1,110	-
Total Direct Expenditures	282,663	284,523	346,068	190,261
Indirect Expenditures	254,030	304,173	297,153	148,578*
Total Expenditures	536,693	588,696	643,221	338,839
Annual Surplus (Deficit)	(390,383)	387,735	(478,301)	517,216
Beginning Cumulative Surplus (Deficit)	1,229,313	838,930	1,226,665	748,364
Ending Cumulative Surplus (Deficit)	\$ 838,930	\$1,226,665	\$ 748,364	\$1,265,580

Source: DCBPL management.

* Estimated based on the indirect allocation for July 1, 2023 through December 31, 2023.

The board made no changes to its fees from FY 21 through FY 24. According to DCBPL management, the surplus is expected to decline over the next several years. The board’s schedule of fees from FY 21 through January 2024 is shown in Exhibit 4.

Exhibit 4

State Board of Registration for Architects, Engineers, and Land Surveyors Registration Fees FY 21 through January 31, 2024	
	FY 21 — January 31, 2024
Application fee	\$200
Initial biennial registration fee	100
Biennial registration renewal fee	100
Biennial certification fee for corporations, LLCs, and LLPs	300
Renewal biennial fee for corporations, LLCs, and LLPs	300
Amendment to corporate, LLC, and LLP certification	75
Retired status registration one-time fee	25
Alaska land surveying exam	100
Late renewal penalty fee	50
Continuing education extension period fee	50

Source: 12 AAC 02.110.

(Intentionally left blank)

FINDINGS AND RECOMMENDATIONS

The prior 2016 sunset audit made no recommendations.

There are no new recommendations made as part of this sunset audit.

(Intentionally left blank)

OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Title 24 and Title 44 of the Alaska Statutes, we have reviewed the activities of the State Board of Registration for Architects, Engineers, and Land Surveyors (board) to determine if there is a demonstrated public need for its continued existence.

As required by AS 44.66.050(a), this report shall be considered by the committee of reference during the legislative oversight process in determining whether the board should be reestablished. Currently, under AS 08.03.010(c)(3), the board will terminate on June 30, 2025, and will have one year from that date to conclude its administrative operations.

Objectives

The two central, interrelated objectives of our report are to:

1. Determine if the termination date of the board should be extended.
2. Determine if the board is operating in the public's interest.

Scope

The assessment of operations and performance of the board was based on criteria set out in AS 44.66.050(c). Criteria set out in this statute relates to the determination of a demonstrated public need for the board. We reviewed the board's activities from July 1, 2020 through January 31, 2024. Unaudited financial data from the Division of Corporations, Business and Professional Licensing (DCBPL) is presented for the same period.

Methodology

During the course of our audit, we reviewed and evaluated the following:

- The prior sunset audit report (ACN 08-20096-16) to identify issues affecting the board and to identify prior sunset audit recommendations.

-
- Applicable statutes and regulations to identify board functions and responsibilities, determine whether statutory or regulatory changes enhanced or impeded board activities, and help ascertain if the board operated in the public interest.
 - The State's Online Public Notices System to verify board meetings were adequately public noticed in compliance with state law.
 - Expenditures, revenues, and fee levels for the board to determine whether fee levels covered the cost of operations.
 - Board meeting minutes and annual reports to gain an understanding of board proceedings and activities, the nature and extent of public input, whether a quorum was maintained, and whether board vacancies impeded operations.
 - Board investigation data for cases open or opened from July 1, 2020 through January 31, 2024, to assess the efficiency of the investigative process.
 - Various Alaska news websites to identify complaints against the board or other board related concerns.
 - Various websites containing information for potential duplication of board activities.

Internal controls over the registration and investigative processes were assessed to determine if controls were properly designed and implemented. Additionally, to identify and evaluate board activities, we conducted interviews with State agency staff and board members. Specific areas of inquiry included board operations, statutory duties, duplication of efforts, fee levels, travel restrictions for board meetings, board and staff vacancies, and complaints against the board.

The audit utilized the following samples:

- A judgmental sample of 12 of 19 board meetings held from July 1, 2020 to January 31, 2024, was reviewed to gain an understanding of board proceedings and activities; and to determine the nature and extent of public input, whether a quorum was maintained, whether the meetings were public noticed, and whether board vacancies impeded operations. Test results were not projected to the population.
- Seven of the 41 board related cases open 180 days or longer between July 1, 2020 through January 31, 2024, were reviewed for unjustified periods of inactivity. Three of the cases were randomly selected and four were judgmentally selected. Test results were not projected to the population.
- A random sample of 25 registration applications was tested. Fifteen new applications were selected from the 62 new registrations issued to architects and mechanical, electrical, and civil engineers between July 1, 2023 and January 31, 2024. Ten renewal applications were selected from the 4,622 registrations that were subject to the December 31, 2023 renewal period. The 15 new and 10 renewal applications were assessed for statutory and regulatory compliance. The sample size was based on low control risk, low inherent risk, and moderate to high audit risk. Test results were not projected to the population.
- A random sample of 10 of 233 completed continuing education audits that were subject to the December 31, 2021, renewal period was reviewed for regulatory compliance. Test results were not projected to the population.

(Intentionally left blank)

APPENDICES

SUMMARY

Appendix A: This appendix provides the sunset criteria used in developing the conclusion regarding whether the State Board of Registration for Architects, Engineers, and Land Surveyors' termination date should be extended.

Appendix B: This appendix shows the change in registration and certificate activity by occupation or entity when compared to the prior 2016 sunset audit.

(Intentionally left blank)

APPENDIX A

Analysis of Public Need Criteria AS 44.66.050(c)

A determination as to whether a board or commission has demonstrated a public need for its continued existence must take into consideration the following factors:

1. the extent to which the board or commission has operated in the public interest;
2. the extent to which the operation of the board or commission has been impeded or enhanced by existing statutes, procedures, and practices that it has adopted, and any other matter, including budgetary, resource, and personnel matters;
3. the extent to which the board or commission has recommended statutory changes that are generally of benefit to the public interest;
4. the extent to which the board or commission 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 that it has provided;
5. the extent to which the board or commission has encouraged public participation in the making of its regulations and decisions;
6. the efficiency with which public inquiries or complaints regarding the activities of the board or commission filed with it, with the department to which a board or commission is administratively assigned, or with the office of victims' rights or the office of the ombudsman have been processed and resolved;
7. the extent to which a board or commission that regulates entry into an occupation or profession has presented qualified applicants to serve the public;

APPENDIX A (Continued)

8. the extent to which state personnel practices, including affirmative action requirements, have been complied with by the board or commission in its own activities and in the area of activity or interest;
9. the extent to which statutory, regulatory, budgetary, or other changes are necessary to enable the board or commission to better serve the interests of the public and to comply with the factors enumerated in this subsection;
10. the extent to which the board or commission has effectively attained its objectives and purposes and the efficiency with which the board or commission has operated; and
11. the extent to which the board or commission duplicates the activities of another governmental agency or the private sector.

APPENDIX B

State Board of Registration for Architects, Engineers, and Land Surveyors Change in Registration and Certificate Activity February 2016 Compared to January 2024

	Total Registrations 2016*	Total Registrations 2024**	Change	Percentage Change
Agriculture Engineer	2	1	(1)	(50%)
Architect	613	540	(73)	(12%)
LLC	204	255	51	25%
LLP	5	4	(1)	(20%)
Chemical Engineer	136	95	(41)	(30%)
Civil Engineer	3,133	2,748	(385)	(12%)
Control Systems Engineer	35	46	11	31%
Corporation	499	414	(85)	(17%)
Electrical Engineer	739	662	(77)	(10%)
Environmental Engineer	128	137	9	7%
Fire Protection Engineer	39	56	17	44%
Industrial Engineer	1	1	0	0%
Land Surveyor	484	350	(134)	(28%)
Landscape Architect	50	55	5	10%
Mechanical Engineer	850	734	(116)	(14%)
Metallurgical and Materials Engineer	2	4	2	100%
Mining and Mineral Processing Engineer	50	34	(16)	(32%)
Naval Architect and Marine Engineer	18	20	2	11%
Nuclear Engineer	1	0	(1)	(100%)
Petroleum Engineer	119	78	(41)	(34%)
Structural Engineer	278	394	116	42%
Total	7,386	6,628	(758)	

Source: Compiled from the DCBPL licensing database.

* As of February 15, 2016, per sunset audit ACN 08-20096-16.

** As of January 31, 2024.

(Intentionally left blank)

Agency Response from the Department of Commerce, Community, and Economic Development



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Commerce,
Community, and Economic
Development

OFFICE OF THE COMMISSIONER
Julie Sande, Commissioner

P.O. Box 110800
Juneau, Alaska 99811-0800
Main: 907.465.2500
Fax: 907.465.5442

November 8, 2024

Kris Curtis
Legislative Auditor
Division of Legislative Audit
P.O. Box 113300
Juneau, AK 99811-3300

RECEIVED

NOV 14 2024

LEGISLATIVE AUDIT

Dear Ms. Curtis:

Thank you for the October 24, 2024, Confidential Preliminary Report regarding the Department of Commerce, Community, and Economic Development (DCCED), State Board of Registration for Architects, Engineers, and Land Surveyors (board) Sunset Review. I am pleased to know that you are recommending a full extension of this board to June 30, 2033, and have no recommendations for this audit period.

Again, thank you for the opportunity for the department to provide input on this matter. If you have any questions, please feel free to contact me.

Sincerely,

DocuSigned by:

Julie Sande
Commissioner

cc: Sylvan Robb, Director, Division of Corporations, Business and Professional Licensing, DCCED
Lizzie Kubitz, Legislative Liaison, DCCED

(Intentionally left blank)

Agency Response from State Board of Registration for Architects, Engineers, and Land Surveyors

Jeffrey A. Garness, PE, MS
3701 E Tudor Road, Suite 101
Anchorage, Alaska 99507
jeff@garnessengineering.com
Mobile: 907-244-9612

November 10, 2024

Alaska State Legislature
Legislative Budget and Audit Committee
Division of Legislative Audit
PO Box 113300
Juneau, Alaska 99811-3300
Attn: Kris Curtis, CPA, CISA

Subject: AELS Sunset Audit

Ms. Curtis,

I have read the "Preliminary Audit Report" for State Board of Architects, Engineers, and Land Surveyors (AELS) dated April 17th, 2024. I concur with the "Report Conclusions" and the "Findings and Recommendations."

If you have any questions, please contact me.

Sincerely,


Jeffrey A. Garness, P.E., M.S.
Chair, AELS Board

RECEIVED

NOV 12 2024

LEGISLATIVE AUDIT