

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
February 2, 2000  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order at 9:05 AM with Chair Leonard R. Hodge presiding. The Board adjourned to Executive Session at 9:06 AM. The Executive Session concluded at 10:05 AM, after which the hearing to consider a motion filed by Stephen R. Drake in the case of Donald M. Lidstrom Docket #99-09 began. The hearing recessed at 10:58 AM, resumed at 11:01 AM, and adjourned at 12:19 PM.

**ROLL CALL:** The following members of the Board were present:  
Leonard Hodge, CPA *via conference call*  
Sam Cotterell, CPA  
Tom Jones, CPA *via conference call*  
Kitty Pumphrey, CPA *via conference call*  
Larry Bird, CPA  
Don Etter, Public Member  
Barbara Porter, Executive Director; and Steve Drake, Attorney were present for the Prosecution.  
Mike Sheeley was present as Board Administrative Counsel.  
Donald Lidstrom, Cumer Green, and Gary Shaw were present representing the applicant.

The following member of the Board was not present:  
Larry Stewart, LPA recused himself from the hearing.

The Regular Session was called to order at 9:05 AM. Leonard R. Hodge, Chair, citing *Idaho Code* Section 67-2345 (1)(d) & (f), called for a vote to adjourn to Executive Session. All members of the Board present voted as follows: Sam Cotterell, CPA, yes; Tom Jones, CPA, yes; Kitty Pumphrey, CPA, yes; Larry Bird, CPA, yes; Don Etter, yes; and Leonard Hodge, CPA, yes. Prosecution and applicant representatives were excused during the Executive Session.

The Regular Session resumed at 10:07 AM with prosecution and applicant representatives rejoining the meeting. Mr. Hodge, who was participating via conference call, requested that Mr. Cotterell, who was physically present, act as presiding Chair of the hearing. The proceedings were tape recorded.

The Board heard oral argument from Mr. Drake and Mr. Green on Mr. Drake's motion.

Mr. Jones made a motion to reopen the hearing only in regard to the alleged embezzlement issue raised in Mr. Drake's motion. Ms. Pumphrey seconded the motion. Voting yes for the motion were Ms. Pumphrey and Mr. Jones. Voting no for the motion were Mr. Etter, Mr. Hodge, Mr. Bird, and Mr. Cotterell. Motion failed.

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Mr. Etter made a motion to deny Mr. Drake's motion to reopen the hearing and provide additional evidence in the hearing on Mr. Donald M. Lidstrom's licensure application. Mr. Bird seconded the motion. Voting yes for the motion were Mr. Etter, Mr. Jones, Mr. Hodge, Mr. Bird, and Mr. Cotterell. Voting no for the motion was Ms. Pumphrey. Motion carried. Mr. Drake's motion was denied and no further evidence will be introduced.

The Board scheduled the next hearing date on Docket #99-09 for 8:00 AM, February 25, 2000 at the Board office. Mr. Etter, Mr. Cotterell, Mr. Bird, and Ms. Pumphrey will be in attendance. Mr. Hodge and Mr. Jones will participate via conference call.

There being no further business before the Board, the Regular Session was adjourned at 12:19 PM.

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Leonard Hodge, CPA, Chair

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Samuel Cotterell, CPA, Vice-Chair

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J. Thomas Jones, CPA, Secretary