

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 19, 2000
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order at 8:15 AM with Chair Leonard R. Hodge presiding. The Board adjourned to Executive Session at 8:20 AM. The Executive Session concluded at 11:45 AM. After a brief break, the Regular Session was reconvened at 12:00 Noon. The Regular Session included a luncheon meeting with representatives of ISCPA and IAPA. A brief recess occurred from 2:10 PM to 2:30 PM, at which time the Regular Session resumed. The Regular Session adjourned at 5:00 PM.

ROLL CALL: The following members of the Board were present:
Leonard Hodge, CPA
Sam Cotterell, CPA
Larry Stewart, LPA
Kitty Pumphrey, CPA
Larry Bird, CPA
Don Etter, Public Member
Barbara Porter, Executive Director and Steve Drake, Attorney were present. Representative from the Idaho Society of CPAs and the Idaho Association of Public Accountants attended the luncheon portion of the meeting.

Absent and excused:
Tom Jones, CPA

1. CONVENE REGULAR SESSION:

(A) *Approve Minutes:* Mr. Cotterell motioned to approve the minutes of the December 9, 1999, December 10, 1999, February 2, 2000 and February 25, 2000 Regular Sessions with corrections. Mr. Stewart seconded the motion. Motion carried.

2. EXECUTIVE SESSION:

Leonard R. Hodge, Chair, citing *Idaho Code* Section 67-2345 (1)(b), (d) & (f), called for a vote to adjourn to Executive Session for discussion of staff performance evaluations, complaints and disciplinary proceedings before the Board. All members of the Board present voted as follows: Sam Cotterell, CPA, yes; Larry Stewart, LPA, yes; Kitty Pumphrey, CPA, yes; Larry Bird, CPA, yes; Don Etter, yes; and Leonard Hodge, CPA, yes.

When the Regular Session resumed, the Board addressed the items from the April 19, 2000 Executive Session.

(A) *Approve Minutes:* Mr. Cotterell motioned to approve the minutes of the December 9, 1999, December 10, 1999, February 2, 2000, and February 25, 2000 Executive Sessions with corrections. Mr. Stewart seconded the motion. Motion carried.

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(B) Status Reports/Review Complaints: Mr. Cotterell motioned to close the following dockets: Docket #97-06, Docket #99-05, Docket #00-03, Docket #00-15, Docket #00-16, Docket #00-18. Mr. Etter seconded the motion. Motion carried.

(C) Exam Special Consideration: Board took action under Regular Agenda Item 3.

(D) Employee Evaluations, Salary, and Legal Counsel: Mr. Cotterell motioned to grant each staff member a 3.5% merit increase for FY 2001. He asked Ms. Porter to draft letters of appreciation to her staff for the Chairman's signature. The Board directed Ms. Porter to initiate the point factoring process on the Executive Director position. Ms. Pumphrey seconded the motion. Motion carried. Mr. Etter motioned to continue the Board's relationship with Moffatt-Thomas for legal representation. Mr. Cotterell seconded the motion. Motion carried.

3. EXAMINATION:

(A) Approve the May 2000 Candidates: Mr. Bird motioned to approve the list of candidates for the May 2000 Uniform CPA Examination, excluding Mr. Russell Nelson, and including those individuals who have timely requested that their fees be transferred to the November 2000 Exam, contingent upon the candidates with incomplete files satisfactorily supplying information, and subject to further Board review if necessary. Mr. Cotterell seconded the motion. Motion carried. Ms. Pumphrey motioned to allow Mr. Robert Kemble to sit as an Idaho candidate if Oregon would not allow him to sit as an Oregon candidate proctored in Idaho. Mr. Bird seconded the motion. Motion carried.

MASTER CANDIDATE LIST

BOISE				
ALBERTSON, STEVEN ROBERT	O	1-26-0001	LPR AUDIT ARE FARE	
ALLEN, RYAN W	R	1-26-0002	LPR AUDIT ARE FARE	
ANDERSON, BRENDA LEE	R	1-26-0003	LPR AUDIT ARE FARE	
ANGE, SHAYNA L	R	1-26-0004	LPR AUDIT ARE FARE	
ASHLEY, JADE CAROL	R	1-26-0005	ARE FARE	
ASSENDRUP, LINCOLN LOUIE	R	1-26-0006	LPR AUDIT ARE FARE	
AUDENS, SHIRLEY A	R	1-26-0007	LPR AUDIT ARE FARE	
BAERLOCHER, CHRISTOPHER M	R	1-26-0008	LPR AUDIT ARE FARE	
BARNETT, KRISTI E	R	1-26-0009	AUDIT FARE	
BECKSTEAD, MIKE C	R	1-26-0010	LPR AUDIT ARE FARE	
BEEB, ELIZABETH MICHELLE	R	1-26-0011	ARE FARE	
BEHRENDT, SARA ANN	R	1-26-0012	LPR AUDIT ARE FARE	
BELKNAP, JANE	R	1-26-0013	LPR FARE	
BELL, DAVID LYNN	R	1-26-0014	LPR AUDIT ARE FARE	
BELLAN, PHILLIP E	R	1-26-0015	LPR AUDIT ARE FARE	
BHATTACHARYA, MAMATA	R	1-26-0016	LPR AUDIT ARE FARE	
BIGGS, HEATHER	R	1-26-0017	ARE	
BINTZ, JUSTIN M	R	1-26-0018	LPR AUDIT ARE FARE	
BLACKHAM, MICHAEL GARNER	O	1-26-0019	LPR AUDIT ARE FARE	
BLAKE, JAMES A	R	1-26-0020	LPR AUDIT ARE FARE	
BLANKENSHIP, MARISA C	R	1-26-0021	LPR AUDIT ARE FARE	
BLASICK, JANICE E	R	1-26-0022	LPR AUDIT ARE FARE	
BOREN, CARRIE KIRSTEN	O	1-26-0023	LPR AUDIT ARE FARE	
BOZIC, ANITA	R	1-26-0024	AUDIT ARE	

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BRADLEY, JAY CHARLES	O	9-12-0049	LPR	AUDIT	ARE	FARE	
BRITO, MELANIE G	R	1-26-0026	LPR	AUDIT	ARE	FARE	
BROWER, RACHELLE E	R	1-26-0027			ARE		
BROWN, AMY S	R	1-26-0028	LPR	AUDIT	ARE	FARE	
BROWN, ASHLEY	R	1-26-0029	LPR	AUDIT	ARE	FARE	
BROWN, BRYAN K	R	1-26-0030	LPR	AUDIT	ARE	FARE	
BURGESS, TRAVIS W	R	1-26-0031	LPR				
BUTLER, JANICE MARIE	R	1-26-0032	LPR	AUDIT	ARE	FARE	
BUTLER, PATRICIA MARIE	R	1-26-0033	LPR	AUDIT			
CARLSON, RHONDA SUE	O	1-26-0034	LPR	AUDIT	ARE	FARE	
CARTER, MICHAEL N	R	1-26-0035			ARE	FARE	
CHENEY, DOUGLAS W	R	1-26-0036	LPR	AUDIT	ARE	FARE	
CLAIBORN, TODD R	R	1-26-0037	LPR	AUDIT	ARE	FARE	
COLE, KELLEEN M	R	1-26-0038	LPR	AUDIT	ARE	FARE	
COLLEY, DEBORAH MARIE	O	1-26-0039	LPR	AUDIT	ARE	FARE	
CRAIN, JODI L	R	1-26-0040	LPR	AUDIT	ARE	FARE	
CRAWFORD, JERAD A	R	1-26-0041	LPR	AUDIT	ARE	FARE	
CREEK, MICHELE L	R	1-26-0042	LPR	AUDIT	ARE	FARE	
CROW, RONALD LEE	R	1-26-0043		AUDIT		FARE	
DAVIS, AMY MARIE	O	1-26-0044	LPR	AUDIT	ARE	FARE	PTG
DECHAMBEAU, PAMELA J	R	1-26-0045	LPR	AUDIT	ARE	FARE	
DEMPSEY, AMY DAWN	O	1-26-0046	LPR	AUDIT	ARE	FARE	
DEVRIES, JOHN ANDREW	O	1-26-0047	LPR	AUDIT	ARE	FARE	
DILLE, DAWN MICHELE	O	1-26-0048	LPR	AUDIT	ARE	FARE	PTG
DJATEJ, RENEE CHRISTINE	O	1-26-0049	LPR	AUDIT	ARE	FARE	
DOBSON, TODD R	R	1-26-0050	LPR	AUDIT	ARE	FARE	
DOSTER, PHILLIP REAGAN	O	1-26-0051	LPR	AUDIT	ARE	FARE	PTG
DUCE, LEON M	R	1-26-0052		AUDIT			
DUCKETT, MATTHEW WAYNE	O	1-26-0053	LPR	AUDIT	ARE	FARE	
EDWARDS, CHRISTINE E	R	1-26-0054	LPR	AUDIT	ARE	FARE	
EDWARDS, LINDA LEE	O	1-26-0055	LPR	AUDIT	ARE	FARE	PTG
ENGLAND, JEFFERSON H	R	1-26-0056	LPR	AUDIT	ARE	FARE	
ESHENRODER, AMY	O	1-26-0057	LPR	AUDIT	ARE	FARE	
EVANS SR, STEVEN C	O	1-26-0058	LPR	AUDIT	ARE	FARE	
EVENSON, LANCE E	R	1-26-0059	LPR	AUDIT	ARE	FARE	
FELL, ANGELLA DEE	O	1-26-0060	LPR	AUDIT	ARE	FARE	PTG
FIELD, SARAH A	R	1-26-0061			ARE	FARE	
FILLMORE, MEGHAN O	R	1-26-0062	LPR	AUDIT	ARE	FARE	
FINKBEINER, KENNETH E	R	1-26-0063	LPR	AUDIT	ARE	FARE	
FISCHER, THOMAS W	O	1-26-0064	LPR	AUDIT	ARE	FARE	
FLOWER, JENNIFER L	R	1-26-0065	LPR	AUDIT	ARE	FARE	
FREEMAN, JAMES M	R	1-26-0066	LPR		ARE		
FRYE JR, JON THOMAS	O	1-26-0067	LPR	AUDIT	ARE	FARE	
FRYE, JAMES T	R	1-26-0068	LPR	AUDIT	ARE	FARE	
GARLAND, RHONDA	R	1-26-0069	LPR	AUDIT	ARE	FARE	
GARNER, TENA	O	1-26-0070	LPR	AUDIT	ARE	FARE	
GEPNER, EMILY D	R	1-26-0071	LPR		ARE		
GERRATT, YVONNE M	R	1-26-0072	LPR			FARE	
GIBSON, JOHN ERIC	R	1-26-0073	LPR	AUDIT			
GLATZ, TRACY M	R	1-26-0074		AUDIT		FARE	
GREENTREE, JOHN DUANE	O	1-26-0075	LPR	AUDIT	ARE	FARE	
GRIFFITH, SUMMER LEE	O	1-26-0076	LPR	AUDIT	ARE	FARE	
GUERRANT, RHONDA M	R	1-26-0077	LPR	AUDIT	ARE	FARE	
GUNTER, JOE D	O	1-26-0078	LPR	AUDIT	ARE	FARE	
HAAN, JAMI F	R	1-26-0079	LPR	AUDIT	ARE	FARE	
HAGER, JACKIE A	R	1-26-0080	LPR	AUDIT	ARE	FARE	
HALES, DOUGLAS	O	9-17-0052	LPR	AUDIT	ARE	FARE	
HALFORD, KRISTI L	R	1-26-0081	LPR	AUDIT			
HAMMACK, JAMES M	R	1-26-0082	LPR	AUDIT	ARE	FARE	
HAMMER, JOEL GARY	O	1-26-0083	LPR	AUDIT	ARE	FARE	

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HARDIN, LISA LYNN	R	1-26-0084	LPR	AUDIT	ARE	FARE	
HARRIS, LAURIE A	R	1-26-0085	LPR	AUDIT			
HARRIS, MICHELLE LEE	O	1-26-0086	LPR	AUDIT	ARE	FARE	
HART, HEIDI J	R	1-26-0087	LPR	AUDIT	ARE	FARE	
HART, SEAN R	R	1-26-0088	LPR			FARE	
HAUGEN, JOHN P	R	1-26-0089	LPR	AUDIT	ARE	FARE	
HEDIN, GREGG M	R	1-26-0090	LPR	AUDIT	ARE	FARE	
HEIDT, JASON	R	1-26-0091	LPR	AUDIT	ARE	FARE	
HEMPHILL, TODD M	R	1-26-0092	LPR			FARE	
HENTGES, TRACI A	O	1-26-0093	LPR	AUDIT	ARE	FARE	PTG
HERNDON, JAMI L	R	1-26-0094	LPR	AUDIT	ARE	FARE	
HIBLER, SARA R	R	1-26-0095	LPR	AUDIT	ARE	FARE	
HIGGINS, LENNE J	R	1-26-0096	LPR	AUDIT	ARE	FARE	
HILTON, AMANDA	R	1-26-0097	LPR	AUDIT	ARE	FARE	
HOCH, MYLYNDA	R	1-26-0098		AUDIT		FARE	
HOCKMAN, DAVID WAYNE	R	1-26-0099	LPR	AUDIT	ARE	FARE	
HOLTHAUS, CLINTON JACOB	O	1-26-0100	LPR	AUDIT	ARE	FARE	
HOSSFELD, KELLY RENEE	O	1-26-0101	LPR	AUDIT	ARE	FARE	PTG
HULL, KENDRA SUE	O	1-26-0102	LPR	AUDIT	ARE	FARE	INC PTG
HUME, SCOTT A	R	1-26-0103				FARE	
HUNTER, ERIKA M	O	1-26-0104	LPR	AUDIT	ARE	FARE	
HUNTSINGER, GINA L	R	1-26-0105	LPR	AUDIT	ARE	FARE	
HURST, DAVID JAMES	O	1-26-0106	LPR	AUDIT	ARE	FARE	
JOHANNSEN, RICHARD J	R	1-26-0107	LPR	AUDIT	ARE	FARE	
JOHNSON, AMY ELIZABETH	O	1-26-0108	LPR	AUDIT	ARE	FARE	PTG
JONES, KATHLEEN M	R	1-26-0109	LPR	AUDIT	ARE	FARE	
JONES, RONALD SAXTON	O	1-26-0110	LPR	AUDIT	ARE	FARE	PTG
KEARSLEY, ROGER DREW	R	1-26-0111	LPR	AUDIT	ARE	FARE	
KELLOGG, AMY L	R	1-26-0112			ARE	FARE	
KEMBLE, ROBERT S	O	9-17-0078	LPR	AUDIT	ARE	FARE	
KLEVELAND, JEFFREY CARL	R	1-26-0113	LPR	AUDIT	ARE	FARE	
KNUFF, BRIAN WILLIAM	R	1-26-0114		AUDIT			
KORA, SUANNE M	R	1-26-0115		AUDIT		FARE	
KREIKEMEIER, CHRISTINA KA	O	1-26-0116	LPR	AUDIT	ARE	FARE	
LABRUM, MICHAEL CAMERON	O	1-26-0117	LPR	AUDIT	ARE	FARE	PTG
LANDERS, DIANNA L	R	1-26-0118				FARE	
LANE, JANANNE L	R	1-26-0119	LPR	AUDIT	ARE	FARE	
LARSON, MATTHEW S	R	1-26-0120	LPR	AUDIT	ARE	FARE	
LAWRENCE, BOBBY J	R	1-26-0121	LPR				
LEE, DEBRA MICHELLE	R	1-26-0122	LPR	AUDIT	ARE	FARE	
LEE, JAMES A	R	1-26-0123	LPR	AUDIT	ARE	FARE	
LISCINSKI, AMANDA J	R	1-26-0125	LPR	AUDIT	ARE	FARE	
LIND, ROBERT L	O	1-26-0124	LPR	AUDIT	ARE	FARE	INC
LOCKWOOD, KENDRA L	R	1-26-0126	LPR				
LORD, JEREMY CHRISTOPHER	O	1-26-0127	LPR	AUDIT	ARE	FARE	PTG
LUKASAVICH, VINCENT S	R	1-26-0128				FARE	
LYON, KRISTEN JO	R	1-26-0129	LPR	AUDIT	ARE	FARE	
MADURA, EDITH SHANNON	O	1-26-0130	LPR	AUDIT	ARE	FARE	
MAHLER, JOHN J	R	1-26-0131	LPR	AUDIT	ARE	FARE	
MAHONEY, MICHAEL J	R	1-26-0132	LPR	AUDIT	ARE	FARE	
MARSH, JOHN M	R	1-26-0133	LPR	AUDIT	ARE	FARE	
MARTIN, BRENDA K	R	1-26-0134	LPR			FARE	
MARTIN, REGINA KATHRYN	O	1-26-0135	LPR	AUDIT	ARE	FARE	PTG
MAUPIN, JASON SCOTT	O	1-26-0136	LPR	AUDIT	ARE	FARE	
MCDONOUGH, JEFFREY DAVID	O	1-26-0137	LPR	AUDIT	ARE	FARE	
MCKEEGAN, ERIN E	R	1-26-0138	LPR	AUDIT	ARE	FARE	
MEALEY-OZAWA, RICHARD S	R	1-26-0139	LPR		ARE		
MERRILL, RUSSELL KENT	R	1-26-0140	LPR	AUDIT	ARE	FARE	
MILLS, MARK T	R	1-26-0141			ARE	FARE	
MIO, STACI D	R	1-26-0142	LPR	AUDIT	ARE	FARE	

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MITCHELL, CAROL E	R	1-26-0143	LPR	AUDIT	ARE	FARE	
MOONEY, KRISTIN ANNE	O	1-26-0144	LPR	AUDIT	ARE	FARE	
MORRISON, BENJAMIN JOSEPH	O	1-26-0145	LPR	AUDIT	ARE	FARE	
MORTON, TESLA RENAE	O	1-26-0146	LPR	AUDIT	ARE	FARE	PTG
MUNGER, SHELLY L	R	1-26-0147	LPR	AUDIT	ARE	FARE	
MUNOZ, MARTHA	R	1-26-0148	LPR	AUDIT	ARE	FARE	
MURATA, JEROD TOKIMASA	R	1-26-0149	LPR	AUDIT	ARE	FARE	
MURRIN, MARSHALL GREGORY	O	1-26-0150	LPR	AUDIT	ARE	FARE	
NELSON, JEFFREY P	R	1-26-0151	LPR	AUDIT	ARE	FARE	
NEWMAN, CAROLYN M	R	1-26-0153	LPR	AUDIT	ARE	FARE	
NICHOLS, JASON	R	1-26-0154	LPR	AUDIT	ARE	FARE	
NORRIS, JIM V	R	1-26-0155				FARE	
NORRIS, KAREN M	R	1-26-0156	LPR	AUDIT	ARE	FARE	
NOWLAND, STACIA D	R	1-26-0157	LPR	AUDIT	ARE	FARE	
NUNAN, MICHAEL PATRICK	R	1-26-0158	LPR	AUDIT	ARE	FARE	
OLSON, KELLY ANN	O	1-26-0159	LPR	AUDIT	ARE	FARE	
OLSON, LOREN PARKER	O	1-26-0160	LPR	AUDIT	ARE	FARE	INC
ORCHARD, DOUGLAS DEE	O	1-26-0161	LPR	AUDIT	ARE	FARE	
OTTER, BRENT L	O	1-26-0162	LPR	AUDIT	ARE	FARE	
PACHNER, CHRISTOPHER M	O	1-26-0163	LPR	AUDIT	ARE	FARE	PTG
PATTERSON, ROSS H	R	1-26-0164	LPR				
PEARSON, MICHAEL S	R	1-26-0165			ARE	FARE	
PECORA, ANTHONY C	R	1-26-0166	LPR	AUDIT	ARE	FARE	
PEDRAZA, IRENE	R	1-26-0167	LPR	AUDIT	ARE	FARE	
PERRY, CARA MARIE	O	1-26-0168	LPR	AUDIT	ARE	FARE	PTG
PETERSON, DAVID JAMES	O	1-26-0169	LPR	AUDIT	ARE	FARE	
PIERSON, BILLIE	R	1-26-0170	LPR	AUDIT	ARE	FARE	
PITMAN, JENNA C	R	1-26-0171	LPR	AUDIT	ARE	FARE	
POWELL, DEBORAH K	R	1-26-0172	LPR				
PRICKETT, LORI A	R	1-26-0173				FARE	
PROBERT, CAROL J	R	1-26-0174	LPR	AUDIT	ARE	FARE	
RABINOWICH, RONEN	O	1-26-0175	LPR	AUDIT	ARE	FARE	
RATH, JOAN R	O	1-26-0176	LPR	AUDIT	ARE	FARE	
RAYMOND, JARED DAVID	O	1-26-0177	LPR	AUDIT	ARE	FARE	PTG
REHDER, TERRENCE L	R	1-26-0178	LPR	AUDIT	ARE	FARE	
RIGENHAGEN, SARAH D	R	1-26-0179	LPR	AUDIT	ARE	FARE	
RINDLISBACHER, SHANNON L	O	1-26-0180	LPR	AUDIT	ARE	FARE	
ROACH, RITA R	R	1-26-0181	LPR	AUDIT	ARE	FARE	
RUDBECK, HEATHER L	R	1-26-0182				FARE	
RUE, AARON D	R	1-26-0183			ARE		
RUFFING, MAGAN M	R	1-26-0184	LPR	AUDIT	ARE	FARE	
RUMINSKI, EWA JOANNA	O	1-26-0185	LPR	AUDIT	ARE	FARE	
SAMAHON-OUMAR, MOHAMED GU	R	1-26-0186	LPR	AUDIT			
SANDERS, JARED PETER	O	1-26-0187	LPR	AUDIT	ARE	FARE	PTG
SESSIONS, SUZANNA	R	1-26-0188	LPR	AUDIT	ARE	FARE	
SHAPPEE, TAMMIE TAEKO	O	1-26-0189	LPR	AUDIT	ARE	FARE	PTG
SHAUL, JOANN MARIE	O	1-26-0190	LPR	AUDIT	ARE	FARE	
SHIPTON, ADENA DUVALL	O	1-26-0191	LPR	AUDIT	ARE	FARE	PTG
SIMITZES, JENNIFER LEE	R	1-26-0192		AUDIT		FARE	
SINDT, JACOB W	O	1-26-0193	LPR	AUDIT	ARE	FARE	
SMITH, DENNIS G	R	1-26-0194	LPR	AUDIT	ARE	FARE	
SMITH, JEFFERY SCOTT	O	1-26-0195	LPR	AUDIT	ARE	FARE	PTG
SMITH, MARK ANDREW	O	1-26-0196	LPR	AUDIT	ARE	FARE	
SMITH, WILLIAM L	O	1-26-0197	LPR	AUDIT	ARE	FARE	PTG
SPEAS, RYAN D	R	1-26-0198	LPR	AUDIT	ARE	FARE	
ST CLAIR, KALLY A	R	1-26-0199		AUDIT			
STECKELBERG, LARRY ALAN	O	1-26-0400	LPR	AUDIT	ARE	FARE	PTG
STEPHENSON, DAMON D	R	1-26-0401	LPR	AUDIT	ARE	FARE	
STETTTLER, SCOTT T	R	1-26-0402	LPR	AUDIT	ARE	FARE	
STRICKLAND, JANICE L	R	1-26-0403	LPR			FARE	

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STUKEL, MICHAEL ROBERT	O	1-26-0404	LPR	AUDIT	ARE	FARE	
SWANN, TAWNI K	R	1-26-0405			ARE	FARE	
TERRY, WENDY M	O	1-26-0406	LPR	AUDIT	ARE	FARE	PTG
TOMKO, JUDITH A	O	1-26-0407	LPR	AUDIT	ARE	FARE	
TRACADAS, DUANE PHILIP	R	1-26-0408	LPR	AUDIT	ARE	FARE	
TRAVERS, CANDIS RAELENE	R	1-26-0409	LPR	AUDIT	ARE	FARE	
TRIPP, MOLLY JEAN	R	1-26-0410		AUDIT			
TROTTER, JEFFREY SCOTT	R	1-26-0411	LPR	AUDIT	ARE	FARE	
TUCHER JR, JOHN M	R	1-26-0412			FARE		
TULLIS, DARRELL D	R	1-26-0413	LPR	AUDIT	ARE	FARE	
TWISS, JOHN D	O	1-26-0414	LPR	AUDIT	ARE	FARE	PTG
VALENTINE, REBECCA POOL	O	1-26-0415	LPR	AUDIT	ARE	FARE	
VANWAGNER, TAMERA L	R	1-26-0416	LPR	AUDIT	ARE	FARE	
VIDRIO, RASHELLE JOYCE	O	1-26-0417	LPR	AUDIT	ARE	FARE	
WARGO, KAREN ANN	O	1-26-0418	LPR	AUDIT	ARE	FARE	
WARNER, BRIAN EUGENE	O	1-26-0419	LPR	AUDIT	ARE	FARE	
WATERS, CONNIE A	R	1-26-0420	LPR	AUDIT	ARE	FARE	
WATKINS, KAREN MARIE	O	1-26-0421	LPR	AUDIT	ARE	FARE	PTG
WATTS, JOHN	R	1-26-0422	LPR	AUDIT	ARE	FARE	
WATTS, WALTER W	R	1-26-0423	LPR	AUDIT	ARE	FARE	PTG
WAYNETSKA, TERESA M	O	1-26-0424	LPR	AUDIT	ARE	FARE	
WELCH, JAMES LELAND	O	1-26-0425	LPR	AUDIT	ARE	FARE	
WELP, BRYAN A	O	9-39-0006			ARE		
WESTBERG, CATHERINE ANN	O	1-26-0427	LPR	AUDIT	ARE	FARE	
WESTRICK, LINDA D	R	1-26-0428			FARE		
WIEDMEIER, GLENN A	R	1-26-0429	LPR	AUDIT	ARE	FARE	
WILKINSON, DEBORAH ANN	O	1-26-0430	LPR	AUDIT	ARE	FARE	
WILSON JR, JAMES G	R	1-26-0431	LPR	AUDIT	ARE	FARE	
WINDLE, COLBY W	R	1-26-0432	LPR	AUDIT	ARE	FARE	
WOODS, CASSIE A	R	1-26-0433	LPR	AUDIT	ARE	FARE	
YOUNG, JENNIFER TESKE	O	1-26-0434	LPR	AUDIT	ARE	FARE	
YTURRALDE, ELIZABETH JEAN	O	1-26-0435	LPR	AUDIT	ARE	FARE	
ZENNER, JANINE Z	R	1-26-0436	LPR		FARE		
ZHU, YUE	O	1-26-0437	LPR	AUDIT	ARE	FARE	
ZIMMERS, JOHNNIE KAY	O	1-26-0438	LPR	AUDIT	ARE	FARE	PTG

MOSCOW

AIKEN, JENNIFER ANNMARIE	O	1-26-0200	LPR	AUDIT	ARE	FARE	PTG
ALTMAN, BENJAMIN JOSEPH	O	1-26-0201	LPR	AUDIT	ARE	FARE	PTG
ANDERSON, JESSICA M	R	1-26-0202	LPR	AUDIT	ARE	FARE	
ANDERSON, STEVEN ORIN	O	1-26-0203	LPR	AUDIT	ARE	FARE	PTG
ASKEY, VICTORIA	O	1-26-0204	LPR	AUDIT	ARE	FARE	PTG
BAILEY, ANGELA MARIE	O	1-26-0205	LPR	AUDIT	ARE	FARE	PTG
BANKS, SARAH H	R	1-26-0206	LPR	AUDIT	ARE	FARE	
BAYLESS, ROBIN FAY	O	1-26-0207	LPR	AUDIT	ARE	FARE	PTG
BIELLENBERG, DAVID S	R	1-26-0208	LPR	AUDIT	ARE	FARE	
BLUM, COLETTE MARIE	O	1-26-0209	LPR	AUDIT	ARE	FARE	PTG
BRUCE, AIMEE MICHELLE	O	1-26-0210	LPR	AUDIT	ARE	FARE	PTG
CEREGHINO, CARRIE JO	O	1-26-0211	LPR	AUDIT	ARE	FARE	PTG
CHARLO, PHILIP R	R	1-26-0212	LPR	AUDIT	ARE	FARE	
CHASE, CYNTHIA MARIE	O	1-26-0213	LPR	AUDIT	ARE	FARE	PTG
CHO, YONG M	O	9-11-0007			ARE	FARE	
CROMER, ANGELA L	R	1-26-0215			ARE	FARE	
DAVIS, CRISTA K	R	1-26-0216	LPR	AUDIT	ARE	FARE	
DAVIS, SUSAN D	R	1-26-0217	LPR	AUDIT	ARE	FARE	
DODD IV, WILLIAM E	O	1-26-0218	LPR	AUDIT	ARE	FARE	
ENYEART, CONNIE L	R	1-26-0219	LPR	AUDIT	ARE	FARE	
GOODWIN, BETTY L	R	1-26-0220	LPR	AUDIT	ARE	FARE	
GOSSAGE, BRIAN H	R	1-26-0221			ARE		
HARRIS, JENNIFER MARIE	O	9-38-0006	LPR	AUDIT	ARE	FARE	

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HATHEWAY-DIAL, KARIN D	R	1-26-0222	LPR	AUDIT	ARE	FARE	
HATLEY, CHERYL RAE	R	1-26-0223	LPR				
HENRICHS, AMANDA	O	1-26-0224	LPR	AUDIT	ARE	FARE	PTG
HILL, MARY K	R	1-26-0225	LPR	AUDIT	ARE	FARE	
HUBBARD, JOLENE MAY	R	1-26-0226	LPR	AUDIT	ARE	FARE	
HUCKABAY, AMY LYNN	O	1-26-0227	LPR	AUDIT	ARE	FARE	
KEY, KIMBERLY LYNN	O	1-26-0228	LPR	AUDIT	ARE	FARE	PTG
KINCHELOE, JANELLE F	R	1-26-0229	LPR	AUDIT	ARE	FARE	
KLAUDT, PAUL ROBERT	R	1-26-0230		AUDIT		FARE	
LAIRD, MARK DAVID	O	1-26-0231	LPR	AUDIT	ARE	FARE	
LAMBERT, LESLIE ANNE	O	1-26-0232	LPR	AUDIT	ARE	FARE	PTG
LITTLE, SARAH FAYE	O	9-38-0003	LPR	AUDIT	ARE	FARE	
LOHMAN, DANNY F	O	1-26-0233	LPR	AUDIT	ARE	FARE	
LUFKIN, KOREENA MAURICE	O	1-26-0234	LPR	AUDIT	ARE	FARE	
METCALF, AMY MARIE	O	9-38-0004	LPR	AUDIT	ARE	FARE	
MEYER, JONATHAN LOUIS	O	9-38-0018	LPR	AUDIT	ARE	FARE	
MINK, JOHN S	R	1-26-0236	LPR	AUDIT	ARE	FARE	
MRAMBA, GODFREY B	R	1-26-0237	LPR	AUDIT	ARE	FARE	
NEMETH-WEAVER, PATRICIA	O	1-26-0238	LPR	AUDIT	ARE	FARE	
PALFREYMAN, BRYAN L	R	1-26-0239			ARE		
PETERSON, CHARLES LAURITZ	O	1-26-0240	LPR	AUDIT	ARE	FARE	PTG
RALSTON, JUSTIN WADE	R	1-26-0241	LPR	AUDIT	ARE	FARE	
RENNIE, JANELLE FRANCES	O	9-38-0009	LPR	AUDIT	ARE	FARE	
ROBINSON, STEPHANIE RENA	O	1-26-0242	LPR	AUDIT	ARE	FARE	PTG
SHARPE, CHRISTINE L	O	9-38-0015				FARE	
SKINNER, MATTHEW A	O	1-26-0244	LPR	AUDIT	ARE	FARE	PTG
SLOAN, GREGORY ALAN	O	1-26-0245	LPR	AUDIT	ARE	FARE	PTG
SMITH, JONATHAN SCOTT	O	1-26-0246	LPR	AUDIT	ARE	FARE	
SNYDER, EMILLY NORA	O	9-38-0013	LPR	AUDIT	ARE	FARE	
STAMPER, MARIA C	O	1-26-0247	LPR	AUDIT	ARE	FARE	
STOSALOVICH, JOHNELLE JO	R	1-26-0248	LPR	AUDIT	ARE	FARE	
SUVEG, BARBARA SOPHIA	R	1-26-0249	LPR			FARE	
SWANSON, CAROLYN MARIA	O	1-26-0250	LPR	AUDIT	ARE	FARE	PTG
THOMAS, DEBBIE MICHELLE	O	1-26-0251	LPR	AUDIT	ARE	FARE	PTG
THOMAS, REBECCA ANN	O	1-26-0252	LPR	AUDIT	ARE	FARE	
VANDEPOLL, JENNIFER ANNE	O	9-38-0008	LPR	AUDIT	ARE	FARE	
WOOLVERTON, JULIE	O	1-26-0253	LPR	AUDIT	ARE	FARE	PTG
YOUNCE, CARLA M	O	1-26-0254	LPR	AUDIT	ARE	FARE	
YOUNGWIRTH, DEBORAH	R	1-26-0255	LPR	AUDIT	ARE	FARE	
POCATELLO							
ABSHER, DOUGLAS ROBERT	O	1-26-0300	LPR	AUDIT	ARE	FARE	PTG
ANDERSON, DEBERA ANN	O	1-26-0301	LPR	AUDIT	ARE	FARE	PTG
ANDERSON, KRISTA A	O	9-27-0002	LPR	AUDIT			
ARMSTRONG, MATTHEW K	R	1-26-0302	LPR	AUDIT	ARE	FARE	
BANKS, BRUCE J	O	1-26-0303	LPR	AUDIT	ARE	FARE	
BARNES, MARLA E	R	1-26-0304		AUDIT		FARE	
BEHUNIN, SHAYLEEN MARIE	O	1-26-0305	LPR	AUDIT	ARE	FARE	
BENSON, COLLEEN M	O	9-27-0004			ARE	FARE	
BINGHAM, JOSHUA J	R	1-26-0306	LPR			FARE	
BLOXHAM, PEGGY L	R	1-26-0307	LPR				
BOBBITT, MICHELLE LYNN	O	1-26-0308	LPR	AUDIT	ARE	FARE	
BOWLES, MARNI G	O	1-26-0309	LPR	AUDIT	ARE	FARE	
BRYAN, JOSEPH STEWART	O	1-26-0310	LPR	AUDIT	ARE	FARE	
BUSH, BRIGHAM R	R	1-26-0311		AUDIT		FARE	
CALDWELL, MICHELLE JANETT	O	1-26-0312	LPR	AUDIT	ARE	FARE	
COOK, MICHAEL JAMES	O	1-26-0313	LPR	AUDIT	ARE	FARE	PTG
EDSON, CRYSTAL L	R	1-23-0314				FARE	
FARNES, SCOTT LARRY	R	1-26-0315	LPR	AUDIT	ARE	FARE	
FRECKLETON, JASON LAWRENC	O	1-26-0316	LPR	AUDIT	ARE	FARE	

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GILLETTE, STACY SUE	O	1-26-0317	LPR	AUDIT	ARE	FARE	PTG
HARRIS, AMY JO	R	1-26-0318	LPR	AUDIT	ARE	FARE	
HEGE, JASON A	R	1-26-0319	LPR			FARE	
JENSEN, KENT STUART	R	1-26-0320	LPR	AUDIT	ARE	FARE	
KLAUSER, KRISTINE ANN	O	1-26-0321	LPR	AUDIT	ARE	FARE	PTG
KUNZ, TRAVIS MICHAEL	O	1-26-0322	LPR	AUDIT	ARE	FARE	
LAMMERS, REX L	R	1-26-0323	LPR	AUDIT	ARE	FARE	
LAMPRECHT, MARLYNN J	R	1-26-0324	LPR	AUDIT	ARE	FARE	
LARSON, DAVID M	R	1-26-0325	LPR	AUDIT			
LEFFLER, JERRY LYNN	O	1-26-0326	LPR	AUDIT	ARE	FARE	
MACKIN, CATHLEEN B	O	9-44-0008				FARE	
MASER, ANGELA MARIE	O	1-26-0327	LPR	AUDIT	ARE	FARE	
MCLAREN, MATTHEW A	R	1-26-0328	LPR	AUDIT	ARE	FARE	
MILLS, RUTH ANN	O	1-26-0329	LPR	AUDIT	ARE	FARE	PTG
OBERHANSLEY, AARON TROY	O	1-26-0330	LPR	AUDIT	ARE	FARE	PTG
OWENS, TWYLA	O	1-26-0331	LPR	AUDIT	ARE	FARE	
REGEN, MATTHEW E	R	1-26-0332		AUDIT			
SARGENT, VICKIE E	R	1-26-0333	LPR		ARE		
SMITH, LINDA S	R	1-26-0334	LPR	AUDIT	ARE	FARE	
SPELLERBERG, JOHN WAYNE	R	1-26-0335	LPR	AUDIT	ARE	FARE	
SUTTON, MELANEE	R	1-26-0336				FARE	
TANNER JR, WILLIAM LESLIE	O	1-26-0337	LPR	AUDIT	ARE	FARE	
WALTON, KIMBERLY DAWN	O	1-26-0338	LPR	AUDIT	ARE	FARE	
WARD, CLAYTON E	R	1-26-0339	LPR	AUDIT	ARE	FARE	
WESTFALL, DAVID JAMES	R	1-26-0340		AUDIT			
WILCOX, JOSEPH ALLEN	O	1-26-0341	LPR	AUDIT	ARE	FARE	PTG
WILLIE, THOMAS RAY	O	1-26-0342	LPR	AUDIT	ARE	FARE	PTG
WREDE, LANCE	O	9-27-0005				FARE	
YONKE, LISA E	R	1-26-0343	LPR	AUDIT	ARE	FARE	
YOUNG, BRANDI V	R	1-26-0344	LPR	AUDIT	ARE	FARE	

SITTING OUT OF STATE

BLACKMORE, MAUREEN	R	9-26-0002	LPR	AUDIT	ARE	FARE	
BUTLER, JUAN A	O	9-26-0003	LPR	AUDIT	ARE	FARE	INC
DAVIS, IRENE C	O	9-26-0005	LPR	AUDIT	ARE	FARE	
DAY, JULIE R	R	9-26-0013				FARE	
FOOTE, JENIFER A	R	9-26-0006	LPR	AUDIT	ARE	FARE	
LAFOUNTAIN, SHERRY L	R	9-26-0007	LPR	AUDIT	ARE	FARE	
MEEK, JAMES N	R	9-26-0008	LPR	AUDIT	ARE	FARE	
SELLE, SUSAN M	R	9-26-0009	LPR	AUDIT	ARE	FARE	PTG
ST CLAIR, JEREMIAH WAYNE	O	9-26-0012	LPR	AUDIT	ARE	FARE	
WATKIN, BRIDGET J	R	9-26-0011				FARE	

MASTER CANDIDATE: FEE TRANSFERS

BOISE

ADAMS, JEFF L	O		LPR	AUDIT	ARE	FARE	PTG
ARD, RUTH S	O		LPR	AUDIT	ARE	FARE	
BEAGLEY, C JOE	O		LPR	AUDIT	ARE	FARE	
BILLINGS, ANGELA DEON	O		LPR	AUDIT	ARE	FARE	
BRESKE, MARY L	R		LPR	AUDIT	ARE	FARE	
BROWN, TINA MAE	O		LPR	AUDIT	ARE	FARE	PTG
BUSMANN, GREG S	R		LPR	AUDIT	ARE	FARE	
CHAFFIN, CAROL RAE	O		LPR	AUDIT	ARE	FARE	PTG
CHAI, ZHENGJIE	O		LPR	AUDIT	ARE	FARE	
COOKSEY, NATALIE K	O		LPR	AUDIT	ARE	FARE	PTG
COURTER, TIFFANY MARISSA	O		LPR	AUDIT	ARE	FARE	
DRAPER, DERRICK C	R		LPR	AUDIT	ARE	FARE	PTG
ENGLAND, MYLES M	O		LPR	AUDIT	ARE	FARE	
FARNSWORTH, CHRISTOPHER S	O		LPR	AUDIT	ARE	FARE	

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FELTZ, MOLLIE MICHELLE	O	LPR AUDIT ARE FARE	
GALBREATH, JENNIFER ALEN	O	LPR AUDIT ARE FARE	PTG
GEDDES, SHERRILL LYNN	O	LPR AUDIT ARE FARE	PTG
GOMEZ JR, PLACIDO RAMIREZ	O	LPR AUDIT ARE FARE	PTG
GRANT, ROBERT	O	LPR AUDIT ARE FARE	
HILL, TRACIE	O	LPR AUDIT ARE FARE	
HOMAN, MASON WADE	O	LPR AUDIT ARE FARE	
IBAMBASI, JEAN N	O	LPR AUDIT ARE FARE	PTG
KELLY, KRISTI J	O	LPR AUDIT ARE FARE	
KNEADLER, KRISTINA DAWN	O	LPR AUDIT ARE FARE	PTG
KRASSELT, JENNIFER L	R	LPR AUDIT ARE FARE	
LINDEMOOD, DAFFNY MARIE	O	LPR AUDIT ARE FARE	
MADDEN, JOHN MICHAEL	O	LPR AUDIT ARE FARE	PTG
MATTHEWS, CHERYL JEANNE	O	LPR AUDIT ARE FARE	PTG
CONNELL, KELLY L	R	LPR AUDIT ARE FARE	
MCGOURTY, JESSICA M	O	LPR AUDIT ARE FARE	
MILES, MARTI C	R	FARE	
MORAN, CINDY M	R	LPR AUDIT ARE FARE	
ORTON, MATTHEW NELS	O	LPR AUDIT ARE FARE	
PAGE, WILLIAM R	R	LPR AUDIT ARE FARE	
PARKS, SHEILA MARIE	O	LPR AUDIT ARE FARE	PTG
PETERS, CHRISTOPHER S	O	LPR AUDIT ARE FARE	
PRESZLER, BRENT A	R	LPR AUDIT ARE FARE	
ROAN, JANIS	O	LPR AUDIT ARE FARE	PTG
SAATHOFF, GORDON LEE	O	LPR AUDIT ARE FARE	
SANFORD, MELODY KATHARINE	O	LPR AUDIT ARE FARE	
SHORES, NATALIE	O	LPR AUDIT ARE FARE	
SIGGLIN, LORA R	R	LPR AUDIT ARE FARE	
SLOAN, TROY L	R	LPR AUDIT ARE FARE	
SLOTTEN, KRISTINE ANN	O	LPR AUDIT ARE FARE	PTG
SPECHT, SHAWNA MARLENE	O	LPR AUDIT ARE FARE	
STAYTON, GABRIEL SCOTT	O	LPR AUDIT ARE FARE	PTG
WARD, JEREMY DAVID	O	LPR AUDIT ARE FARE	PTG
WARDEN, DEBRA KAYE	O	LPR AUDIT ARE FARE	PTG
WILSON, ANNE MARIE	O	LPR AUDIT ARE FARE	
WILSON, SCOTT ALDEN	O	LPR AUDIT ARE FARE	
WITT, SCOTT L	O	LPR AUDIT ARE FARE	
YOUNG, CINDY RANEE	O	LPR AUDIT ARE FARE	PTG
MOSCOW			
GOODRICH, PATRICIA R	R	LPR AUDIT ARE FARE	
KELLY, MARY BRADYMIRE	O	LPR AUDIT ARE FARE	
KING, JILL ANN	O	LPR AUDIT ARE FARE	INC
LEARY, CASEY LYNN	O	LPR AUDIT ARE FARE	PTG
MILLER, PETER E	O	LPR AUDIT ARE FARE	
PRY, STACEY LOUISE	O	LPR AUDIT ARE FARE	
REED, BRENDA M	O	LPR AUDIT ARE FARE	
RINALDI, TERRY ANN	O	LPR AUDIT ARE FARE	INC
SCHILLING, MARY LYNNE	O	LPR AUDIT ARE FARE	PTG
WALDRON, DEBRA J	O	LPR AUDIT ARE FARE	
POCATELLO			
BALL, TAMIE	O	LPR AUDIT ARE FARE	
BENNETT, BRADY LANCE	O	LPR AUDIT ARE FARE	
BINGHAM, DAWN M	R	LPR AUDIT ARE FARE	
COVERT, CHAD F	R	LPR AUDIT ARE FARE	
DANIEL, SANDRA J	O	LPR AUDIT ARE FARE	PTG
HUMPHRIES, PAMELA ANN	O	LPR AUDIT ARE FARE	PTG
KOSTER, HEATHER COLES	O	LPR AUDIT ARE FARE	PTG
MAYER, RUSSELL	R	LPR AUDIT ARE FARE	

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REES, JANICE MISKULIN	R	LPR AUDIT ARE FARE	
RUIZ, ELIZABETH C	O	LPR AUDIT ARE FARE	PTG
SIEVERS, KRISTA D	R	LPR AUDIT ARE FARE	
SORENSEN, KEVIN THOMAS	O	LPR AUDIT ARE FARE	
STRATFORD, EMILY B	R	LPR AUDIT ARE FARE	
TAYLOR, RUSSELL GORDON	O	LPR AUDIT ARE FARE	PTG
SITTING OUT OF STATE			
ALLDREDGE, DAVID JAMES	R	LPR AUDIT ARE FARE	
COREY, WILLEEN A	R	LPR AUDIT ARE FARE	
WALDRON, BRENT GARDNER	R	LPR AUDIT ARE FARE	

(B) Special Considerations: Mr. Bird motioned to approve the special consideration requests of Ms. Amy Huckabay, Ms. Shannon Rindlisbacker, and Ms. Joan Rath and to deny the special consideration requests of Mr. James Welch and Ms. Marlene Shaefer. Mr. Cotterell seconded the motion. Motion carried.

(C) Approve November 1999 Exam Grades and Designate High Candidates: Mr. Bird motioned to approve the November 1999 grades. Mr. Etter seconded the motion. Motion carried. Mr. Bird motioned to approve the high scoring candidates: Mr. Shinichi Katsumoto and Mr. Brent Blacklock tied for first; Mr. Brandon Baiamonte second; and Mr. Daniel Ordyna third. Mr. Stewart seconded the motion. Motion carried.

(D) Void Examination Grades: Mr. Etter motioned to void the November 1999 grades for Mr. Derrick Draper, Ms. Jennifer McGinnis, and Ms. Susan Selle for failure to meet Idaho's educational qualifications. Mr. Bird seconded the motion. Motion carried.

(E) Proctoring Assignments for May 2000 and ERB Oversight Visit: Board members, staff, and volunteers accepted proctoring assignments. The Board discussed the oversight visit to be done by reviewers with NASBA's Examination Review Board. Reviewers will attend portions of the Uniform CPA Examination at all three Idaho sites.

4. APPLICANTS FOR LICENSURE:

(A) Review Applicants: Mr. Bird motioned to approve the following applicants for licensure. Ms. Pumphrey seconded the motion. Motion carried.

CP-3803	12/17/99	Rodney M. Remling	CP-3810	2/03/00	Travis L. John
CP-3804	1/11/00	Bethany J. Hendrickson	CP-3811	2/03/00	CarollChristensen
CP-3805	1/11/00	Heidi H. Schaff	CP-3812	2/03/00	David R. Jorgensen
CP-3806	1/11/00	Cheryl L. Hobbs	CP-3813	2/03/00	Jill M. Wells
CP-3807	1/11/00	Christine B. Worms	CP-3814	2/24/00	Brandy L. Forsmann
CP-3808	1/13/00	Marion K. Demer	CP-3815	2/24/00	Stacy L. Carter
CP-3809	2/03/00	Marney L. Ellis	CP-3816	2/24/00	Connie M. Goodman

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CP-3817	2/24/00	Melody J. Mitchell	CP-3827	4/05/00	Evelyn L. Redshaw
CP-3818	2/24/00	Audrey L. Brown	CP-3828	4/05/00	Teresa M. Nebeker
CP-3819	2/24/00	Kevin D. Murphy	CP-3829	4/05/00	Stephanie Dawson
CP-3820	2/24/00	Richard W. Beath	CP-3830	4/05/00	Andrea J. Gates
CP-3821	2/24/00	Anita L. Odgen	CP-3831	4/05/00	Sherry Olsen-Fran
CP-3822	2/24/00	Gregory P. Raih	CP-3832	4/11/00	Troy N. Torres
CP-3823	3/01/00	Donald M. Jenkins	CP-3833	4/11/00	Jodi L. Baxter
CP-3824	4/05/00	Cecilia M. Merz	CP-3834	7/01/00	Sally L. Sumners
CP-3825	4/05/00	Kevin C. Koplin	CP-3835	4/18/00	Recia D. Cota
CP-3826	4/05/00	Donald P. Riggs			

(B) Special Consideration: Mr. Cotterell motioned to approve Ms. Marie Spencer's special consideration for licensure, subject to all other licensing requirements. Mr. Bird seconded the motion. Motion carried.

5. UNIFORM ACCOUNTANCY ACT: The Idaho State Board of Accountancy led a discussion with IAPA and ISCPA representatives about specific components of the Uniform Accountancy Act. Both organizations indicated a willingness to provide ISBA with general input on the provisions by June 30, 2000. ISCPA will draft and sponsor the legislative changes to the Idaho Accountancy Act. ISBA will draft the administrative rules. Meetings will be scheduled around the state in the fall of 2000 to get input. A first draft of the proposed legislation is anticipated by the June Board meetings.

6. DIRECTOR'S REPORT:

(A) Disciplinary Process: Ms. Porter updated the Board at the minor revisions to the internal procedures for handling Complaints and Ceases and Desist activities. Mr. Cotterell motioned to accept the revisions. Mr. Stewart seconded the motion. Motion carried.

(B) Educational Equivalencies: The Board was apprised that the UAA Committee had recommended changing the GMAT requirement from 450 to 520 points and the ATAG from 55 to 63 points. The higher standards reflect the 150 Hour Requirement going into effect. Temporary and proposed rule making has been initiated. Ms. Pumphrey motioned to ratify the committee's action. Mr. Bird seconded the motion. Motion carried.

(C) CPE Committee Appointments: The Board directed staff to solicit interested members to serve on the CPE Committee. The Board would like to see members rotate off the committee after they have served two terms. Ms. Porter advised the Board of the CPE Committee's endorsement of the CPE Standards that are in Exposure Draft form.

(D) Practice Unit/Quality Review Issues: Ms. Porter reported to the Board that QROC recommends the Board approve the following Administering Organizations, based upon oversight performed by

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AICPA and QROC. Mr. Stewart motioned to approve the Administering Organizations for 2000. Mr. Etter seconded the motion. Motion carried.

AICPA-SECPS
Florida Institute of CPAs
Idaho Society of CPAs
Illinois CPA Society
Kansas Society of CPAs
Maryland Association of CPAs Inc.
Montana Society of CPAs
Nevada Society of CPAs
National Society of Accountants
Oregon Society of CPAs
Texas Society of CPAs
Washington Society of CPAs

The Board will continue discussion of the Peer Review process and how effective it is in dealing with sub-standard attest work at a later date.

(E) License Management System Replacement: Ms. Porter reported to the Board that the new hardware works well. The software still has some bugs that are being fixed. Double entry is occurring, but it is anticipated that the Board office will be completely on the new system by June 30, 2000 if not sooner.

(F) Directors Activities for January – April 2000: Ms. Porter supplied the Board with her activities for the above mentioned months. No action was required.

7. TREASURER'S REPORT:

The Board reviewed the Treasurers report for March 2000.

8. NASBA ITEMS OF INTEREST:

(A) Exposure Draft on CPE Standards: The Board anticipates being able to provide input on the Exposure Draft of the Western Regional NASBA Meeting where more discussion will occur.

(B) Proposed Code of Conduct: Mr. Hodge and Ms. Pumphrey (schedule permitting) anticipate offering comments on the proposal.

(C) Nominating Committee: The Board congratulated Ms. Pumphrey on her nomination to NASBA's Nomination Committee.

(D) Quarterly Focus Questions: The Board endorsed the response provided to NASBA by Ms. Porter and anticipates more interaction on the issues during the Western Regional Meeting in June.

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9. UPCOMING MEETING DATES: The next Board meeting is scheduled to be held Wednesday, June 21, 2000 at Templins Resort in Post Falls in conjunction with the Idaho Society of CPAs Annual Meeting. The Board meeting will be from 8:00 AM to 1:00 PM. Ms. Pumphrey plans to attend via conference call. NASBA Western Regional Meeting will be held June 14-16, 2000. Mr.Hodge, Mr. Cotterell, Mr. Jones, Ms. Pumphrey, and Ms. Porter are to attend.

There being no further business before the Board, the Regular Session adjourned at 5:00 PM.

Leonard Hodge, CPA, Chair

Samuel Cotterell, CPA, Vice-Chair

J. Thomas Jones, CPA, Secretary