

**MINUTES**  
*Idaho State Board of Accountancy*  
Boise, Idaho  
December 5, 2001  
**REGULAR SESSION**

Because of winter road conditions, the Regular Session of the Idaho State Board of Accountancy was called to order at 9:22 AM in Boise, Idaho with Chairman J.Thomas Jones, CPA, presiding. The Board adjourned to Executive Session at 9:25 AM. Executive Session concluded at 10:20 AM. After a brief break, the Regular Session resumed at 10:30 AM. The Regular Session broke for lunch at 11:57 AM, reconvened at 1:00 PM and adjourned at 2:50 PM.

**ROLL CALL:** The following members of the Board were present:  
J. Thomas Jones, CPA, Chairman  
Kitty Pumphrey, CPA, Vice-Chairman  
Larry Bird, CPA, Secretary  
Larry Stewart, LPA, Treasurer  
Don Etter, Public Member  
Jim Pilcher, CPA, CPA Member  
Craig Rasmussen, CPA, CPA Member

Barbara Porter, Executive Director and Sue Lenon, Board Secretary attended as Board staff; Larry Hunter, Board Attorney, was also in attendance.

Sam Cotterell, CPA, Investigative Committee Chair attended the Executive Session. Melissa Nelson, Executive Director of the Idaho Society of CPA's and Jerry Berggren, CPA, IAPA representative were present as guests.

**1. CONVENE REGULAR SESSION:**

Chairman J.Thomas Jones, CPA, called the Regular Session of the Idaho State Board of Accountancy to order at 9:22 AM. Larry Bird made a motion to approve the minutes of the October 10, 2001, Board Meeting. Craig Rasmussen seconded. Motion carried.

**2. EXECUTIVE SESSION:**

Chairman Jones, citing *Idaho Code* Section 67-2345 (1)(d) & (f), motioned to adjourn to Executive Session for discussion of complaints and disciplinary proceedings before the Board. All members of the Board present voted as follows: Tom Jones, CPA, yes; Larry Stewart, LPA, yes; Kitty Pumphrey, CPA, yes; Don Etter, yes; and Jim Pilcher, CPA, yes; Larry Bird, CPA, yes; and Craig Rasmussen, CPA, yes. When the Regular Session resumed, the Board addressed the items from the December 5, 2001 Executive Session.

*(A) Approve Minutes:* Mr. Pilcher motioned to approve the minutes of the October 10, 2001 Executive Session. Mr. Etter seconded. Motion carried.

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*(B) Status Reports/Updates on Open Complaints and Cease & Desist Activity:*

*(1) Complaints:* Mr. Cotterell, Investigative Committee Chair, updated the Board on the status of open Docket #2001-01, Docket #2001-09, Docket #2002-08 and Docket #2002-09. Mr. Rasmussen motioned to close Docket #2001-01 and Docket #2001-09. Mr. Pilcher seconded. The motion carried. Docket #2002-08 and Docket #2002-09 will remain open.

*(2) Cease & Desist:* No action needed.

*(C) License Special Consideration:* The Board took action in Regular Session Agenda Item 4.B.

### 3. EXAMINATION:

*(A) Special Consideration:* The Board reviewed the late exam fee transfer request from Amy Marie Brown, due to an emergency situation with her husband in the military. Mr. Bird motioned to allow Ms. Brown's fees to be transferred to the May 2002 CPA Examination. Ms. Pumphrey seconded. Motion carried.

*(B) CBT Update and AICPA Exposure Draft on Conditioning and Transitioning:* The Board discussed the proposed contract between NASBA, AICPA and Prometric for delivery of a computerized Uniform CPA Examination. Mr. Hunter advised members that the State Board, not being a signatory on the CBT contract, has third party benefits but is not responsible for the contract. The Board voiced their support for the contract as drafted, and directed Ms. Pumphrey to so represent Idaho at the NASBA sponsored meeting in January 2002.

The Board concurred with the concepts in the AICPA exposure draft on conditioning and transitioning for conversion to the computer-based examination. Ms. Porter will develop the response to send back to the AICPA's Board of Examiners by the January 22, 2002 deadline.

### 4. APPLICANTS FOR LICENSURE

*(A) Review Applicants for Licensure:* Mr. Bird motioned to approve the following applicants for licensure. Mr. Rasmussen seconded. Motion carried.

MERRILL, RUSSELL KENT	CP-4041 CPA	10/11/2001 6/30/2002 Exam
RUE, AARON D	CP-4042 CPA	10/16/2001 6/30/2002 Exam
NOESEN, JERRY ALAN	CP-4043 CPA	10/19/2001 6/30/2002 Reciprocity CA
GIESBRECHT, RICHARD M	CP-4044 CPA	10/19/2001 6/30/2002 Exam
AILIE, JAMES L	CP-4045 CPA	10/19/2001 6/30/2002 Reciprocity
HILTON, AMANDA	CP-4046 CPA	11/6/2001 6/30/2002 Exam
MILLS, MARK T	CP-4047 CPA	11/6/2001 6/30/2002 Exam
MORRISON, CATHERINE ANN	CP-4048 CPA	11/6/2001 6/30/2002 Reciprocity WA
HALFORD, KRISTI L	CP-4049 CPA	11/20/2001 6/30/2002 Exam
PAGE, WILLIAM R	CP-4050 CPA	11/20/2001 6/30/2002 Exam
BOWEN, ROSS M	CP-4051 CPA	11/20/2001 6/30/2002 Exam
BLOXHAM, PEGGY L	CP-4052 CPA	11/20/2001 6/30/2002 Exam
RINGEL, KEVIN L	CP-4053 CPA	11/20/2001 6/30/2002 Reciprocity IL
GLATZ, TRACY M	CP-4054 CPA	12/4/2001 6/30/2002 Exam

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*(B) Special Considerations:* Mr. Rasmussen motioned to accept Mr. Warren Erickson reciprocity licensure application for processing. Mr. Etter seconded. Motion carried.

#### 5. PRACTICE UNIT REGISTRATION AND PEER REVIEW PROGRAM

*(A) Federal Privacy Act:* Ms. Porter presented the Board a copy of the analysis prepared by NASBA's legal counsel, Noel Allen, of the Federal Privacy Act's impact on a mandatory Peer Review Program for licensure. After further discussion, the Board concluded that safeguards exist in the Peer Review Program for confidentiality.

*(B) Special Considerations:* Mr. Bird motioned to deny Mr. Osterloh's appeal requesting a waiver of the late PUR filing fine. Mr. Etter seconded. Motion carried.

#### 6. DIRECTOR'S REPORT

*(A) Reappointment to NASBA' Executive Director's Committee:* The Board concurred with NASBA's reappointment of Ms. Porter to a one year term as the Vice Chair of NASBA's Executive Directors Committee.

*(B) Regional Directors Focus Questions:* After input from all members, the Board directed Ms. Porter to complete the Focus Questionnaire on "Substantial Equivalency" for submission to NASBA by the December 14, 2001 deadline.

*(C) Disclosure question:* Ms. Porter presented the suggested wording from the Board's legal counsel for a consistent paragraph to be included on upcoming applications regarding good moral character.

*(D) Exposure Draft for Uniform Accountancy Act and Rules:* Chairman Jones appointed Larry Bird, Larry Stewart, and Craig Rasmussen as a subcommittee to assist staff in drafting rules for the UAA. Their mission is to advise and support the Executive Director by providing assistance on policy issues. Chairman Jones asked Ms. Porter to request Sam Cotterell's participation on the subcommittee. Ms. Porter will have the sections of the draft rules pertaining to Continuing Professional Education reviewed by members of the CPE Committee. Firm Registration and Peer Review sections will be reviewed by QROC members.

*(E) Director's Activity Report:* Ms. Porter supplied the Board with a copy of the Director's activities for October, November and December 2001.

**7. TREASURERS REPORT:** Mr. Stewart asked Ms. Porter to present the 2002 Treasurers Report covering July 1, 2001 through November 30, 2001. Mr. Jones motioned to accept the Treasurers Report as written. Mr. Etter seconded. Motion carried.

**8. SCHEDULE FOR APRIL BOARD MEETING:** The next Board Meeting is scheduled for April 24, 2002, 9:00AM at the Board office in Boise. For approval of the May 2002 CPA Examination candidates, a conference call may be scheduled in early April.

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There being no other business, Mr. Stewart motioned to adjourn the meeting at 2:50 PM. Mr. Rasmussen seconded. Motion carried. Meeting adjourned.

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J. Thomas Jones, CPA, Chair

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Lela D. "Kitty" Pumphrey, CPA, Vice-Chair

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Larry Bird, CPA, Secretary