

MINUTES

Idaho State Board of Accountancy
Boise, Idaho
April 3, 2002

REGULAR SESSION – CONFERENCE CALL

The Conference Call for the Regular Session of the Idaho State Board of Accountancy was called to order at 2:35 PM Mountain Standard Time with Chair J. Thomas Jones, CPA presiding. The Board adjourned to Executive Session at 2:36 PM. The Executive Session concluded at 2:58 PM with the Regular Session immediately resuming. The Regular Session adjourned at 3:17 PM.

ROLL CALL: The following Board members participated in the conference call:

J. Thomas Jones, CPA, Chairman
Kitty Pumphrey, CPA, Vice-Chairman
Larry Bird, CPA, Secretary
Jim Pilcher, CPA, CPA Member
Craig Rasmussen, CPA, CPA Member

Barbara Porter, Executive Director, Sandy Gentry, CPA Exam Coordinator and Sue Lenon, Board Secretary were also present.

Absent and excused:

Larry Stewart, LPA, Treasurer
Don Etter, Public Member

1. CONVENE REGULAR SESSION:

Chair Jones called the Regular Session of the Conference call to order at 2:35 PM.

2. EXAMINATION:

(A) Exam Special Considerations: J. Thomas Jones, Chair, citing *Idaho Code* Section 67-2345 (1) (d) & (f), called for a vote to adjourn to Executive Session for the Exam Special Considerations. All members of the Board present voted as follows: Tom Jones, CPA, yes; Kitty Pumphrey, CPA, yes; Jim Pilcher, CPA, yes; Larry Bird, CPA, yes; and Craig Rasmussen, CPA, yes. The Board discussed three special consideration exam applications. At 2:58 PM, Ms. Pumphrey motioned the Board to return to Regular Session. Mr. Pilcher seconded. Motion carried.

When the Regular Session resumed, the Board addressed the special consideration items of the April 3, 2002 Executive Session. Mr. Rasmussen motioned to approve Ms. Jeri Wilson's exam application. Mr. Pilcher seconded. Motion carried. Mr. Pilcher motioned to approve Mr. Dale Post's exam application. Mr. Rasmussen seconded. Motion carried. Ms. Pumphrey motioned to deny Mr. John Russell's exam application. Mr. Bird seconded. Motion carried.

(B) Approve Candidates: Mr. Pilcher motioned to approve the Master Candidate List for the May 2002 Uniform CPA Examination with the exception of Mr. John Russell. Mr. Rasmussen seconded. Motion carried.

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Master Candidate List

Candidate	Candidate #	Original/ReExam	Status	LPR	AUD	ARE	FARE	PTG	SC	I
Exam Location: BOI										
ANDERSON, BRENDA LEE	1-26-0071	R		X	X	X	X			
ANDERSON, JAMES R	1-26-0104	R	FT1	X	X	X	X			
ARD, RUTH S	1-26-0076	R		X	X	X	X			
ARNOLD, RICHARD ALLEN	1-26-0079	O		X	X	X	X			
AUKER, MICHAEL DEA	1-26-0119	O		X	X	X	X	PTG		I
BAERLOCHER, CHRISTOPHER M	1-26-0011	R	FT2	X	X	X	X			
BANKS, SARAH H	1-26-0110	R		X	X	X	X			
BARBER, KRISTEN S	1-26-0034	R		X						
BARTA, BRIAN STEPHEN	1-26-0036	R	FT1	X	X	X	X			
BARTHOLOMEW, SHELBY DIANE	1-26-0032	R				X	X			
BEAUDOIN, DEBORAH ANN	1-26-0024	O		X	X	X	X			
BECKSTEAD, MIKE C	1-26-0054	R				X	X			
BENNETT, HAL KENNARD	1-26-0106	R		X	X	X	X			
BERG, DESIREE R	1-26-0029	R			X		X			
BILBAO, MILA	1-26-0052	R					X			
BILLINGS, ANGELA DEON	1-26-0133	R	FT1	X	X	X	X			
BLANKENSHIP, MARISA C	1-26-0086	R					X			
BLASICK, JANICE E	1-26-0091	R			X					
BRESKE, MARY L	1-26-0090	R					X			
BROWN, AMY MARIE	1-26-0021	O		X	X	X	X			
BROWN, BRYAN K	1-26-0009	R		X	X	X	X			
BUCKENDORF, BENJAMIN DAVID	1-26-0005	R		X	X	X	X			
BURKE, CAROLYN MARIE	1-26-0033	R		X	X	X	X			
BURT, RYAN PERRY	1-26-0082	O		X	X	X	X	PTG		
BUSMANN, GREG S	1-26-0100	R		X	X	X	X			
BUTLER, JANICE MARIE	1-26-0077	R					X			
CALKINS, CHAD JEFFRY	1-26-0053	R				X				
CARRITHERS SR, MICHAEL ALAN	1-26-0061	R	FT1	X	X	X	X			
CEREGHINO, CARRIE JO	1-26-0004	R		X	X	X	X			
CHAPMAN, AMANDA N	1-26-0058	R			X		X			
CHENEY, DOUGLAS W	1-26-0092	R	FT1			X	X			
CHRISTENSEN, TAMARA O	1-26-0045	O		X	X	X	X	PTG		
CHU, HUONG THUY	1-26-0016	O		X	X	X	X			
CLAIBORN, TODD R	1-26-0010	R			X	X	X			
COLLEY, DEBORAH MARIE	1-26-0040	R		X	X	X	X			
COOKSEY, NATALIE K	1-26-0018	R	FT2	X	X	X	X			
COURTER, TIFFANY MARISSA	1-26-0094	R				X	X			
COX, KRISTOPHER JOHN	1-26-0039	O		X	X	X	X	PTG		
CRAWFORD, JERAD A	1-26-0041	R					X			
CREEK-TATOM, MICHELE L	1-26-0113	R		X	X	X	X			
DAVIS, AMY MARIE	1-26-0043	R					X			
DAVIS, IRENE C	1-26-0126	R		X	X	X	X			
DE LEON, KINDEL JO	1-26-0038	R			X	X				
EVANS, RUSSELL VAUGHN	1-26-0108	R		X	X	X	X			
FARNSWORTH, CHRISTOPHER S	1-26-0115	R		X	X	X	X			
FULLER, DENISE D	1-26-0087	R			X					
GALBREATH, JENNIFER ALENE	1-26-0002	R		X	X	X	X			
GALLAHER, MELANIE GWEN	1-26-0093	R				X	X			
GALLEGOS, ANN	1-26-0099	R		X	X	X	X			
GALLINA, PHILIP ANTHONY	1-26-0118	O		X	X	X	X	PTG		
GARNER, TENA	1-26-0007	R		X	X	X	X			
GEDDES, SHERRILL LYNN	1-26-0020	R			X		X			
GORDON, ERIC THOMAS	1-26-0085	O		X	X	X	X			
GREENTREE, JOHN DUANE	1-26-0127	R		X	X	X	X			
GUERRANT, RHONDA M	1-26-0049	R			X		X			
HAGEN, DASHA ERIKA	1-26-0026	O		X	X	X	X			
HAGER, JACKIE A	1-26-0125	R		X			X			
HALES, DOUGLAS N	9-17-0016	R		X						

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Candidate	Candidate #	Original/ReExam	Status	LPR	AUD	ARE	FARE	PTG	SC	I
HAMMACK, JAMES M	1-26-0135	R	FT1	X	X	X	X			
HAMMER, JOEL GARY	1-26-0006	R		X	X	X	X			
HICKS, MORGAN S	1-26-0103	R		X	X	X	X			
HINES, MELISSA LEE	1-26-0047	R		X	X	X	X			
HITE, STACIE LYNN	1-26-0023	O		X	X	X	X			
HOLM, ALDEN JAY	1-26-0048	R		X	X	X	X			
HOUGHTON, LINDA M	1-26-0001	O	FT2	X	X	X	X	PTG		
JAMES, PHILLIP D	1-26-0008	R		X	X	X	X			
JAUREGUI, AMY LORRAINE	1-26-0056	R				X	X			
JOHANNSEN, RICHARD J	1-26-0031	R			X		X			
JOHNSON, KRISTOFER WADE	1-26-0063	R		X	X	X	X	PTG		
KEARSLEY, ROGER DREW	1-26-0097	R		X	X	X	X			
KELLY, KRISTI J	1-26-0075	R		X	X	X	X			
KEMBLE, ROBERT S	9-17-0032	R			X		X			
KIMBALL, WADE S	1-26-0134	R		X	X	X	X			
KLEVELAND, JEFFREY CARL	1-26-0037	R					X			
KONVALIN, JENNIFER L	1-26-0121	R			X					
KORA, SUANNE M	1-26-0055	R					X			
KRAHENBUHL, JOLENE	1-26-0078	O		X	X	X	X	PTG		I
KRAUS, KADE JEFFREY	1-26-0084	O		X	X	X	X	PTG		
LARSON, CLIFF J	1-26-0012	R		X	X	X	X			
LLOYD, ERIN	1-26-0124	R	FT1		X		X			
LORD, JEREMY CHRISTOPHER	1-26-0035	R		X	X	X	X			
MAHLER, JOHN J	1-26-0044	R					X			
MEDLEY, HOPE A	1-26-0112	R		X	X	X	X			
MIDDLETON, MICHAEL L	1-26-0109	R		X	X					
MILES, MARTI C	1-26-0089	R					X			
MONGE, JOSE L	1-26-0028	O	FT1	X	X	X	X			
MOURANT JR, RODERIC ROY	1-26-0120	R		X		X				
MUNGER, SHELLY L	1-26-0096	R		X	X	X	X			
MURATA, JEROD TOKIMASA	1-26-0057	R			X		X			
MYERS, VALERIE ANNE	1-26-0064	R		X	X	X	X			
NAIL, MICHAEL M	1-26-0080	R		X	X	X	X			
NEIWERT, RANDI KAY	1-26-0046	O		X	X	X	X	PTG		
NELSON, RUSSELL F	1-26-0122	R			X					
NELSON, TANYA DAWN	1-26-0095	R		X	X	X	X			
PETERS, CHRISTOPHER S	1-26-0019	R	FT2	X	X	X	X			
PICKERING JR, RODNEY TRAVIS	1-26-0129	R		X	X	X	X			
PORTER, CHAD DAVID	1-26-0067	O		X	X	X	X			
POST, DALE FAIRBANKS	1-26-0116	R		X	X	X	X			I
POTTER, ANJANETTE R	1-26-0051	R					X			
PRESTON, CHARMAINE C	1-26-0062	R		X	X	X	X			
PRICE, TODD LYNN	1-26-0123	R		X			X			
REITCHECK, MICHAELA M	1-26-0114	R					X			
RHUMAN, RANDY	1-26-0105	R		X	X	X	X			
RICHEL, LORA L	1-26-0128	R	FT1	X	X	X	X			
RICHINS, JENNIFER MICHELLE	1-26-0083	O	FT1	X	X	X	X	PTG		
ROACH, RITA R	1-26-0003	R		X	X	X	X			
ROBERTSON, RHEANON LYNN	1-26-0027	O		X	X	X	X	PTG		
ROCKWOOD, MICHAEL CRAIG	1-26-0066	O		X	X	X	X			
RUFFING, MAGAN M	1-26-0073	R	FT1	X	X	X	X			
RUSSELL, JOHN RANDALL	1-26-0030	O	Deny	X	X	X	X	PTG	SC	I
SEELAM, NANCY EMMANUEL	1-26-0070	O		X	X	X	X			
SISNEROS, FRED	1-26-0102	R		X	X	X	X			
SITTSER, CRYSTAL M	1-26-0014	R	FT2	X	X	X	X			
SLOTTEN, KRISTINE ANN	1-26-0042	R			X					
SMITH, DENNIS G	1-26-0059	R		X			X			
SMITH, WILLIAM L	1-26-0111	R		X	X	X	X			
SPEAS, RYAN D	1-26-0017	R		X	X	X	X			
STEWART, JANET RUTH	1-26-0065	R		X	X	X	X			
SUCHY, BRANDON S	9-17-0020	R		X						

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SWALLOW, JASON BLAINE	1-26-0117	O		X	X	X	X	PTG		
TERRY, WENDY M	1-26-0098	R		X	X	X	X			
THOMPSON, JASON C	1-26-0107	R		X	X	X	X			
THRONE, RACHEL ALENE	1-26-0013	R	FT2	X	X	X	X			
TOMKO, JUDITH A	1-26-0130	R		X	X	X	X			
TRACADAS, DUANE PHILIP	1-26-0072	R	FT1	X	X	X	X			
TWISS, JOHN D	1-26-0088	R				X				
UMLAND, CAMILLA DORA	1-26-0081	O		X	X	X	X			
VANCE, JAMES O	1-26-0101	R		X	X	X	X			
WARD, BEAU CHRISTIAN	1-26-0068	O		X	X	X	X	PTG		
WARE, BRIAN DOUGLAS	1-26-0069	O		X	X	X	X			
WEBB, JESSICA DAWN	1-26-0022	O		X	X	X	X	PTG		
WELCH, POPPY LARA	1-26-0025	O		X	X	X	X	PTG		
WERTH, AMANDA H	1-26-0050	R				X				
WILSON, NATHAN PATRICK	1-26-0131	R		X	X	X	X			
WITT, SCOTT L	1-26-0060	R		X	X	X	X			
XU, ZHENWAN	1-26-0015	R	FT2	X	X	X	X			
YTURRELDE, ELIZABETH JEAN	1-26-0132	R				X				
ZIMMERS, JOHNNIE KAY	1-26-0074	R		X	X	X	X			
Total Candidates: 138				101	110	104	122			
Exam Location: MOS										
BAYLESS, ROBIN FAYE	1-26-0218	R		X	X	X	X			
BOOTH, JANICE MARIE	1-26-0213	O		X	X	X	X	PTG		
BREBNER, GRETCHEN G	1-26-0204	O		X	X	X	X	PTG		
CHASE, CYNTHIA MARIE	1-26-0210	R		X	X	X	X			
CHI, CHEN-HUA	1-26-0205	O		X	X	X	X			
COVASA, OLGA	9-38-0012	O		X	X	X	X			
CROOKHAM, BRYAN ROBERT	1-26-0208	O		X	X	X	X	PTG		
DAVIS, CRISTA K	1-26-0201	R		X	X	X	X			
DAVIS, SUSAN D	1-26-0219	R		X	X	X	X			
GOODRICH, PATRICIA R	1-26-0214	R					X			
GUFFIE, KYLENA MARIE	1-26-0203	O	FT2	X	X	X	X	PTG		I
GWEBU, AMUKELA M	1-26-0215	O		X	X	X	X			
KEY, KIMBERLY LYNN	1-26-0209	R			X					
LI, WEI	9-38-0011	O		X	X	X	X			
LOUTZENHISER, DANIEL LOYD	1-26-0212	R			X		X			
LUSTIG, JESSICA	9-38-0002	R		X	X					
LYON, JESSICA KATHLEEN	9-38-0005	R		X	X	X	X			
MINK, JOHN S	1-26-0216	R				X				
MORSE, TERRI B	1-26-0202	O		X	X	X	X			
ROSENTHAL, SHANNON MARIE	1-26-0211	R		X	X	X	X			
ST PETER, BRIAN D	1-26-0207	R		X	X	X	X			
TATE, RAINY L	1-26-0217	R		X	X	X	X			
THOMAS, DEBBIE MICHELLE	1-26-0206	R		X	X	X	X			
Total Candidates: 23				19	21	19	20			
Exam Location: POC										
BOBBITT, MICHELLE LYNN	1-26-0311	R		X	X	X	X			
CALDWELL, MICHELLE JANETTE	1-26-0307	R		X	X	X	X			
CHRISTIANSSEN, CAMILLE	1-26-0324	O		X	X	X	X			
CLARKE, BONNIE J	1-26-0332	R					X			
DANIEL, SANDRA J	1-26-0336	R		X	X	X	X			
FARNES, SCOTT LARRY	1-26-0335	R		X	X	X	X			
GILLETTE, STACY SUE	1-26-0303	R		X	X	X	X			
HASTINGS, MICHAEL J	1-26-0308	O		X	X	X	X	PTG		
HEDGES, ALICIA ANN	1-26-0328	O		X	X	X	X	PTG		I
HUMPHRIES, PAMELA ANN	1-26-0325	R		X	X					
JENSEN, KENT STUART	1-26-0316	R	FT1	X	X	X	X			

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KEARSLEY, KENNETH DAVID	1-26-0305	O		X	X	X	X	PTG		
KIM, TOMIKO BOOJA	9-17-0019	R		X	X	X	X			
KOPLIN, KENDALL E	1-26-0310	R		X	X	X	X			
KUNZ, TRAVIS MICHAEL	1-26-0312	R			X		X			
LAMMERS, REX L	1-26-0306	R		X	X	X	X			
LAMPRECHT, MARLYNN J	1-26-0319	R	X	X	X	X				
MAYER, RUSSELL	1-26-0334	R		X	X	X	X			
MCGINNIS, JENNIFER R	1-26-0315	R					X			
MILLER, LAYNE STOTT	1-26-0321	O		X	X	X	X			
MISKIN, CORBET R'TEL	1-26-0329	O		X	X	X	X	PTG		
MORRIS, ROBERT CHARLES	1-26-0301	R	FT2	X	X	X	X			
PRYOR, MICHAEL DAVID	1-26-0322	O	FT1	X	X	X	X			I
SCHWARTZ, MICHELLE LOUISE	1-26-0302	O	FT2	X	X	X	X			
SLOAN, AUBRAE NICOLE	1-26-0318	R					X			
SORLIE, JACLYN LEE	1-26-0327	O		X	X	X	X			
SPAHR, JASON SPENCER	1-26-0314	O	FT1	X	X	X	X	PTG		
STEWART, MARCELLE	1-26-0304	O		X	X	X	X			
SUTTON, MELANEE	1-26-0331	R					X			
TANNER JR, WILLIAM LESLIE	1-26-0309	R		X	X	X	X			
TAYLOR, RUSSELL GORDON	1-26-0333	R		X	X					
VESTAL, RYAN KELBY	1-26-0317	O		X	X	X	X	PTG		
WALLACE, DAREN MICHAEL	1-26-0320	O		X	X	X	X	PTG		
WENGREEN, SANDY	1-26-0330	O		X	X	X	X	PTG		
WILLIAMS, JARED RICHARD	1-26-0313	O		X	X	X	X	PTG		
WILSON, JERI LYNETTE	1-26-0323	O	FT1	X	X	X	X			I
YOUNG, BRANDI V	1-26-0326	R		X	X	X	X			
Total Candidates: 37				32	33	30	35			
Exam Location:	Spokane WA									
NEWMAN, SAM HAO	9-26-	R	FT2	X	X	X	X			
ROBSON, DANA M	9-26-0001	R			X		X			
Total Candidates: 2				1	2	1	2			

Summary

Exam Date: **5/1/2002**

Total Candidates this Exam Date: **200**

Original: 54

Reexam: 146

LPR: 153

AUDIT: 166

ARE: 154

FARE: 179

(C): May 8 & 9, 2002 CPA Exam Proctoring Assignments: Board members, staff, and volunteers accepted proctoring assignments.

3. UPCOMING MEETINGS:

(A) NASBA Western Regional June 1st – 4th in Las Vegas: Mr. Jones, Mr. Rasmussen, Ms. Pumphrey, Mr. Pilcher and Ms. Porter plan to attend the meeting.

(B) ISCPA Annual Meeting May 10, 2002 in Boise.

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4. NASBA APPOINTMENTS:

(A) Nomination for NASBA Regional Director, Director-at-Large and Nominating Committee: The Board directed Ms. Porter to write a letter to NASBA nominating Mr. Cotterell for a Director-at-Large position. Ms. Pumphrey declined nomination to run for a third term on the Nomination Committee. Ms. Pumphrey requested Idaho support this year's alternate from Colorado for the Nomination Committee position.

(B) NASBA Committee Interest Requests: Ms. Porter asked the Board Members interested in serving on any of the NASBA Committee's to fill out the form and submit it to NASBA. Ms. Pumphrey will submit a form for NASBA's Computer Based Exam Board. Ms. Porter will move up from Vice Chair to Chair NASBA's Executive Director Committee this fall.

6. CONFIRM APRIL BOARD MEETING: The Board scheduled the next meeting for Wednesday, April 24, 2002, 9:00 AM at the Boise Board office.

There being no further business before the Board, Chairman Jones requested a motion to adjourn. Ms. Pumphrey so motioned. Mr. Rasmussen seconded. Motion carried. The Regular Session adjourned at 3:17 PM.

J. Thomas Jones, CPA, Chair

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

Larry R. Bird, CPA, Secretary