

**MINUTES**  
**IDAHO STATE BOARD OF ACCOUNTANCY**  
Boise, Idaho  
October 2, 2002  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order at 9:06 AM with Chair Lela D. “Kitty” Pumphrey, CPA presiding. The Board adjourned to Executive Session at 9:08 AM. The Executive Session concluded at 10:45 AM. A break was taken until 10:53 AM. The Regular Session reconvened immediately thereafter. The Regular Session recessed for a break at 12:10 PM and reconvened with a working lunch at 12:20 PM. At 1:00 PM a hearing for failure to renew was called to order. The Board adjourned to Executive Session at 1:40 PM and returned to Regular Session at 1:53 PM; adjourned to Executive Session at 2:00 PM; returned to Regular Session at 2:15 pm; again adjourned to Executive Session at 2:40 PM and returned to Regular Session at 3:20 PM. The Regular Session adjourned at 4:06 PM.

**ROLL CALL:** The following members of the Board were present:  
Kitty Pumphrey, CPA Chair  
Larry Bird, CPA, Vice-Chair  
Jim Pilcher, CPA, Secretary  
Craig Rasmussen, CPA, Treasurer  
Don Etter, Public Member  
Tom Jones, CPA, Past-Chair

Barbara Porter, Executive Director; Sue Lenon, Board Secretary and Larry Hunter, Board Attorney attended.

ISCPA President Lavern Gentry, CPA, ISCPA Executive Director Melissa Nelson, and ISCPA Peer Review Coordinator Tracy K. Poe along with Linda Trent, CPA, representing the Idaho Association of Public Accountants, joined the meeting after the Executive Session for Regular Session sections.

**1. CONVENE REGULAR SESSION**

(A) *Approve Minutes:* Mr. Rasmussen moved to accept the minutes of the June 18, 2002 Regular Session as written with the recommendation of using “moved” in place of “motioned” in future minutes. Mr. Etter seconded. Motion carried.

**2. EXECUTIVE SESSION**

Ms. Pumphrey, Chair, citing *Idaho Code* Section 67-2345 (1)(b)(d) & (f), called for a vote to adjourn to Executive Session for discussion of personnel issues, complaints, disciplinary proceedings and applicant special considerations. All members of the Board present voted as follows: Jim Pilcher, CPA, yes; Larry Bird, CPA, yes; Tom Jones, CPA, yes; Don Etter, yes; Craig Rasmussen, CPA, yes; Kitty Pumphrey, CPA, yes. When the Regular Session resumed, the Board addressed the items from the October 2, 2002 Executive Session.

(A) *Review Minutes:* Mr. Rasmussen moved to approve the June 18, 2002 Executive Session minutes as amended. Mr. Etter seconded. Motion carried.

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(B) *Advice from Legal Counsel:* In response to a Board member inquiry during the June 18, 2002 Board Meeting, Mr. Hunter informed the Board that Executive Session minutes are required by law. However, they are exempt under the Public Records act when dealing with disciplinary or personnel matters.

(C) *Status Reports – Review of Complaints and Cease & Desist Activity*

1. *Update on Open Dockets:* Mr. Hunter updated the Board on Docket 2002-12.

2. *Cease & Desist:* Ms. Porter and Ms. Lenon reported the status of C&D files.

(D) *Special Consideration: Examination -* Applications for AP-001635, AP-001595, AP-0021628, AP-001631, AP-001570 and AP-001452 were brought to the Board's attention in Executive Session for special consideration. Action was taken in Regular Session Item 6.C. *Licensure -* An application for special consideration was brought to the Board's attention in Executive Session for special consideration. Action was taken in Regular Session Item 7.A. Mr. Rasmussen moved to expunge the records of disciplinary file Docket 1999-06 as stipulated in the final order. Mr. Etter seconded. Motion carried.

(E) *Personnel Matters:* Board members discussed the issue brought to the Board's attention by Mr. Paul Moore. No action taken.

**3. FIRM REGISTRATION AND PEER REVIEW PROGRAM**

(A) *Review/Approve Administering Organizations:* Mr. Jones moved to accept the list of Administering Organizations as recommended by the Peer Review Oversight Committee for 2002/2003. Mr. Etter seconded. Motion carried.

(B) *Federal Privacy Act:* Mr. Jones recused himself from Board discussion of Mr. Arnold's letters to the Board regarding Peer Review and the Federal Privacy Act. Mr. Hunter discussed the issue and advised the Board on future correspondence and action. Mr. Hunter stated that Board members can perform Peer Reviews as part of their private practice. However if a conflict arose, the Board members would recuse themselves from issues dealing with licensees for whom Board members had done Peer Reviews. Mr. Rasmussen moved to direct the Staff and Board Attorney to send a letter to Mr. Arnold indicating the Board's position on this matter and compliance with the law. Mr. Pilcher seconded. Motion carried with Mr. Jones abstaining.

(C) *Board Regulation of Firms undergoing Peer review:* The Board discussed firms that receive adverse or modified Peer Reviews and the Board's ability to regulate them. Currently the Board cannot require firms to comply with educational and remedial stipulations set forth by Administering Organizations. The Board concluded that its regulatory authority should be studied, focusing on ways to enforce compliance. Legal counsel will be needed to analyze any necessary changes to the Accountancy Act and Rules. ISCPA would like an opportunity to discuss the issue with their members, and consider any legislative changes for the 2004 Legislative Session. Mr. Jones will discuss the issue with the ISCPA Peer Review Committee at their October 2002 meeting.

(D) *Appointment to Replace Out-going Peer Review Oversight Committee Member:* The Board is seeking one or two names for appointment to the Oversight Committee. Appointments will be made at the December 2002 Board meeting.

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**4. PROPOSED LEGISLATION**

(A) *HB 485 Technical Corrections:* Ms. Porter presented for the Board's consideration, draft legislation to address issues arising from last year's changes to the Accountancy Act. Melissa Nelson with ISCPA and Linda Trent with IAPA have read and support the changes. Mr. Rasmussen moved to accept the proposed changes to the Accountancy Act for submission to the Governor's office for the 2003 Legislative Session. Mr. Bird seconded. Motion carried.

(B) *Non-Renewal - Lapsed Status vs. Suspension:* Ms. Porter explained that the legislative proposal would allow Board staff to automatically place a non-renewed license into lapsed status thirty days after the renewal deadline, thus avoiding the hearing process and suspension of a license. The holder of a lapsed license must go through the reinstatement process to return the license to active status.

**5. HEARING**

The CPE Committee denied hours and ordered Mr. Clive Cushing to do replacement and penalty hours in order to renew his CPA license. Mr. Cushing did not complete the ordered CPE. He asked the Board to review his CPE credits. Ms. Pumphrey chaired the hearing and Mr. Hunter presented the Board's case. After hearing both sides, Mr. Bird moved to grant nine of the twenty CPE hours denied for Mr. Cushing in 2001 for a total of thirty-nine CPE hours accepted. Mr. Rasmussen seconded. Motion carried.

**6. EXAMINATION**

(A) *Approve November 2002 applicants:* Mr. Bird moved to approve the following list of applicants for the November 2002 CPA Exam, including the special consideration applicants, provided there was no criminal history disclosed by the Department of Law Enforcement on AP-001595. Mr. Rasmussen seconded. Motion carried.

Candidate	Candidate #	Original	Status	LPR	AUD	ARE	FAR	PTG	SC	I
AHREND, STEVEN FREDERICK	1-26-0150	O		X	X	X	X			I
ANDERSON, BRENDA LEE	1-26-0112	R		X	X	X	X			
ANDERSON, JAMES R	1-26-0005	R		X	X	X	X			
ANTTONEN, BRIAN DOUGLAS	1-26-0151	O		X	X	X	X			
ARD, RUTH S	1-26-0084	R	FT1	X	X	X	X			
ARNOLD, RICHARD ALLEN	1-26-0132	R		X	X	X	X			
AUKER, MICHAEL DEA	1-26-0020	O		X	X	X	X	PTG		I
BAERLOCHER, CHRISTOPHER M	1-26-0006	R		X	X	X	X			
BANKS, SARAH H	1-26-0062	R		X	X	X	X			
BARTA, BRIAN STEPHEN	1-26-0017	R		X	X	X	X			
BAUER, HEIDI ANN	1-26-0025	O		X	X	X	X			
BEAUDOIN, DEBORAH ANN	1-26-0066	R		X	X					
BECKSTEAD, MIKE C	1-26-0116	R				X				
BENNETT, HAL KENNARD	1-26-0069	R		X	X	X	X			
BERG, DESIREE R	1-26-0076	R			X					
BHATTACHARYA, MAMATA	1-26-0045	R					X			
BILLINGS, ANGELA DEON	1-26-0016	R		X	X	X	X			
BLOOD, JANAE KAY	1-26-0105	R		X	X	X	X			
BOWDEN III, JAMES EDWARD	1-26-0060	O		X	X	X	X			
BRESKE, MARY L	1-26-0136	R					X			
BURKE, CAROLYN MARIE	1-26-0029	R		X	X	X	X			
BURT, RYAN PERRY	1-26-0155	R		X	X	X	X			
BUTLER, ERIC JON	1-26-0100	O		X	X	X	X		SC	I
BUTLER, JANICE MARIE	1-26-0033	R					X			
BUTLER, JUAN A	1-26-0073	R		X	X	X	X			
CALKINS, CHAD JEFFRY	1-26-0047	R					X			

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CANALES, LAURA L	1-26-0024	O	X	X	X	X			
CARRITHERS SR, MICHAEL ALAN	1-26-0003	R	X	X	X	X			
CARTER, JENNIFER JEAN	1-26-0048	R	X	X	X	X			
CEREGHINO, CARRIE JO	1-26-0053	R				X			
CHAN, YEE EILEEN	9-08-1470	R	X	X	X	X			
CHANDLER, CINDY	9-17-0008	R	X	X	X	X			
CHAPMAN, AMANDA N	1-26-0046	R				X			
CHENEY, DOUGLAS W	1-26-0015	R			X	X			
CHRISTENSEN, TAMARA O	1-26-0030	R	X	X	X	X			
COLLEY, DEBORAH MARIE	1-26-0068	R	X	X	X	X			
COOK, BYRON SCOTT	1-26-0083	O	X	X	X	X			I
COOKSEY, NATALIE K	1-26-0011	R	X	X	X	X			
COURTER, TIFFANY MARISSA	1-26-0114	R				X			
COX, AMY	1-26-0059	O	X	X	X	X			
COX, PAUL BRIAN	1-26-0095	O	X	X	X	X			
CRAWFORD, JERAD A	1-26-0126	R				X			
CRIST, MICHELLE YOST	1-26-0149	O	X	X	X	X		SC	I
CROFT, DOUGLAS V	1-26-0109	R	X	X	X	X			
CROOKHAM, BRYAN ROBERT	1-26-0063	R	X	X	X	X			
DAVIS, AMY MARIE	1-26-0113	R				X			
DE LEON, KINDEL JO	1-26-0078	R		X					
DEMPSEY, WILLIAM E	1-26-0050	O	X	X	X	X			
DINES, BRADLEY R	1-26-0121	R	X	X	X	X			
DOI, ASAKO	9-08-0705	R	X	X	X	X			
DOSTER, PHILLIP REAGAN	1-26-0128	R	X	X	X	X			
DRAPER, DERRICK C	1-26-0034	R	X	X	X	X			
DUDLEY, ARLENE JENNIFER	1-26-0037	O	X	X	X	X			I
DUFFY, DANA MARIE	1-26-0093	O	X	X	X	X			I
EDWARDS, CHRISTINE MARIE	1-26-0154	O	X	X	X	X	PTG		
EVANS, RUSSELL VAUGHN	1-26-0097	R	X	X	X	X			
FARNSWORTH, CHRISTOPHER S	1-26-0123	R	X	X	X	X			
FISHER, TONYA RAE	1-26-0061	R	X	X	X	X			
FULLER, DENISE D	1-26-0135	R		X					
GALLAHER, MELANIE GWEN	1-26-0103	R	FT1			X			
GEDDES, SHERRILL LYNN	1-26-0085	R	FT1		X	X			
GOMEZ JR, PLACIDO RAMIREZ	1-26-0111	R	X	X	X	X			
GORDON, ERIC THOMAS	1-26-0131	R	X	X	X	X			
GRANT, ROBERT	1-26-0001	R	X	X	X	X			
GREENTREE, JOHN DUANE	1-26-0124	R	X	X	X	X			
GRIEGER, NATALIE GILL	1-26-0117	O	X	X	X	X	PTG		
HAGEN, DASHA ERIKA	1-26-0042	R	X	X	X	X			
HAGER, JACKIE A	1-26-0137	R				X			
HAMMACK, JAMES M	1-26-0010	R	X	X	X	X			
HICKS, MORGAN S	1-26-0099	R	X	X	X	X			
HINES, MELISSA LEE	1-26-0044	R				X			
HODGES, BRADLEY DAVID	1-26-0152	O	X	X	X	X		SC	I
HOLBROOK, JOHN LAFAYETTE	1-26-0108	O	X	X	X	X			
HOLM, ALDEN JAY	1-26-0043	R				X			
HOUGHTON, LINDA M	1-26-0002	O	X	X	X	X	PTG		
HULL, KENDRA SUE	1-26-0096	R	X	X	X	X	PTG		I
HULSE, MARY EDITH	1-26-0145	O	X	X	X	X			I
HULTMAN, AMY IRENE	1-26-0023	R	X	X	X	X			
JAUREGUI, AMY LORRAINE	1-26-0035	R				X			
JOHANNSEN, RICHARD J	1-26-0081	R				X			
JOHNSON, KRISTOFER WADE	1-26-0055	R	X	X	X	X			
JOHNSON, WARREN TYLER	1-26-0153	O	X	X	X	X			
KELLY, KRISTI J	1-26-0086	R	FT1	X	X	X			
KEMBLE, ROBERT S	1-26-0064	R		X		X			
KIM, TOMIKO BOOJA	9-17-0011	R	FT1	X	X	X			
KIMBALL, WADE S	1-26-0122	R	X	X	X	X			
KORA, SUANNE M	1-26-0071	R				X			
KRAHENBUHL, JOLENE	1-26-0140	R	X	X	X	X			
LANE, JANANNE L	1-26-0141	R	X	X	X	X			
LARSON JR, JOHN ARTHUR	1-26-0032	R		X		X			
LARSON, CLIFF J	1-26-0089	R				X			
LLOYD, ERIN	1-26-0014	R		X		X			
MAHLER, JOHN J	1-26-0092	R				X			
MARTIN, WILLIAM F	1-26-0022	O	X	X	X	X	PTG		
MEDLEY, HOPE A	1-26-0138	R	X	X	X	X			
MELE, JENNIFER LYNN	1-26-0065	R	X	X	X	X			
MICKELSEN, CASEY NEAL	1-26-0054	O	X	X	X	X			
MIDDLETON, ALAN WARD	1-26-0142	R	X	X	X	X			
MINERT, RYAN DAVID	1-26-0147	O	X	X	X	X			I
MONGE, JOSE L	1-26-0013	O	X	X	X	X			
MOSHER, MARK W	1-26-0139	R	X	X	X	X			

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MOSSMAN, HEIDI	1-26-0039	R		X	X	X	X			
MOURANT JR, RODERIC ROY	1-26-0156	R		X		X				
MUNGER, SHELLY L	1-26-0094	R			X	X				
MURATA, JEROD TOKIMASA	1-26-0125	R			X					
NAIL, MICHAEL M	1-26-0036	R			X		X			
NEIWERT, RANDI KAY	1-26-0080	R		X	X	X	X			
NELSON, TANYA DAWN	1-26-0130	R		X	X	X	X			
NICHOLS, ALICIA ANN	1-26-0028	O		X	X	X	X			
NIXON, JENNIFER ELIZABETH	1-26-0144	O		X	X	X	X			
PEARSON, ROBERT K	1-26-0040	O		X	X	X	X			
PECK, KYLE DUANE	1-26-0148	O		X	X	X	X			I
PETERS, CHRISTOPHER S	1-26-0018	R		X	X	X	X			
PITMAN, JENNA C	1-26-0087	R		X	X	X	X			
POST, DALE FAIRBANKS	1-26-0104	R		X	X	X	X			
PRESTON, CHARMAINE C	1-26-0127	R			X					
PRICE, EMMETT CHRISTOPHER	1-26-0082	O		X	X	X	X			
PRICE, TODD LYNN	1-26-0133	R		X			X			
PUGATCH, SHEILA JUNKO	1-26-0026	O	FT1	X	X	X	X			
RHUMAN, RANDY	1-26-0118	R		X	X	X	X			
RICHEL, LORA L	1-26-0019	R		X	X	X	X			
RICHINS, JENNIFER MICHELLE	1-26-0007	O		X	X	X	X	PTG		
ROACH, RITA R	1-26-0052	R		X	X	X	X			
ROBERTSON, RUTH JESSICA	1-26-0074	O		X	X	X	X	PTG		
RUFFING, MAGAN M	1-26-0009	R		X	X	X	X			
RUSSELL, JOHN RANDALL	1-26-0102	O		X	X	X	X	PTG	SC	I
SCHULTZ, JEREMY B	1-26-0157	R				X				
SESSIONS, SUZANNA	1-26-0134	R		X	X	X	X			
SHAPPEE, ROBERT MICHAEL	1-26-0058	O		X	X	X	X	PTG		
SISNEROS, FRED	1-26-0119	R		X	X	X	X			
SITTSER, CRYSTAL M	1-26-0004	R		X	X	X	X			
SKINKLE, KRYSTAL FAWN	1-26-0143	O		X	X	X	X			I
SMITH, DENNIS G	1-26-0056	R		X			X			
SMITH, JEFFERY SCOTT	1-26-0077	R		X	X	X	X			
SMITH, WILLIAM L	1-26-0072	R		X	X	X	X			
SPARKS, EUGENE L	1-26-0049	R		X	X	X	X			
STAYTON, GABRIEL SCOTT	1-26-0051	R		X	X	X	X			
STEWART, JANET RUTH	1-26-0070	R					X			
SWALLOW, JASON BLAINE	1-26-0129	R		X	X	X	X			
THOMPSON, JASON C	1-26-0091	R				X	X			
THRONE, RACHEL ALENE	1-26-0008	R		X	X	X	X			
TRACADAS, DUANE PHILIP	1-26-0012	R		X	X	X	X			
TROTTER, JEFFREY SCOTT	1-26-0107	R		X	X	X	X			
TUCK, DAVID B	1-26-0021	R		X	X	X	X			
UMLAND, CAMILLA DORA	1-26-0075	R		X	X	X	X			
VALLE, ANDREA LEIGH	1-26-0088	O		X	X	X	X	PTG		
VANCE, JAMES O	1-26-0090	R		X	X	X	X			
VIALPANDO, LAURA LEE	1-26-0027	O		X	X	X	X			
VIPRADAS, MANJIREE SUMEDH	9-32-0003	R		X		X				
WARD, BEAU CHRISTIAN	1-26-0079	R		X	X	X	X	PTG		
WARD, TAWNIA DENISE	1-26-0101	O		X	X	X	X	PTG		
WARE, BRIAN DOUGLAS	1-26-0038	R		X	X	X	X			
WARNER, BRIAN EUGENE	1-26-0115	R		X	X	X	X			
WATERS, JOSEPHINE	1-26-0057	O		X	X	X	X			
WELCH, POPPY LARA	1-26-0041	R		X	X	X	X			
WILLIS, TABBATHA LEE	1-26-0146	O		X	X	X	X	PTG		
WILSON, NATHAN PATRICK	1-26-0106	R		X	X	X	X			
WOODLE, LANCE STUART	1-26-0110	O		X	X	X	X			
WOOLSEY, STACI M	1-26-0067	R				X	X			
XU, ZHENWAN	1-26-0031	R		X	X	X	X			
YTURRALDE, ELIZABETH JEAN	1-26-0120	R			X					
ZIMMERS, JOHNNIE KAY	1-26-0098	R		X	X	X	X			
<b>Total Candidates:</b>	<b>162</b>			<b>126</b>	<b>134</b>	<b>134</b>	<b>150</b>			
Exam <b>Miami, Florida</b>										
CASTRO, MICHAEL JULIO	9-26-0003	R			X		X			
<b>Total Candidates:</b>	<b>1</b>			<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>			
Exam <b>MOS</b>										
BAYLESS, ROBIN FAYE	1-26-0217	R		X	X	X	X			
BILODEAU, MICHELLE MAIA	1-26-0215	O		X	X	X	X			I
BLEWETT, SUSAN DAWN	1-26-0222	O		X	X	X	X			I
BLY, JENNIFER L	1-26-0221	O		X	X	X	X		SC	I
BOOTH, JANICE MARIE	1-26-0211	R		X	X	X	X			



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STEWART, MARCELLE	1-26-0311		R	X	X	X	X			
STOKER, LANCE B	1-26-0337		O	X	X	X	X			I
STYER, JACOB WILLIAM	1-26-0339		O	X	X	X	X			
TANNER JR, WILLIAM LESLIE	1-26-0329		R	X	X	X	X			
TAYLOR, RUSSELL GORDON	1-26-0310		R		X					
TAYLOR, TORY J	1-26-0327		R	X	X	X	X			
TSAKRIOS, SARA ASHLY	1-26-0322		O	X	X	X	X			
VANLEUVEN, DARREN BRUCE	1-26-0331		O	X	X	X	X			I
WHITWORTH, WESTON TODD	1-26-0321		O	X	X	X	X	PTG		
WILLIAMS, JARED RICHARD	1-26-0326		R	X	X	X	X			
WILSON, JERI LYNETTE	1-26-0304		O	X	X	X	X			I
YOUNG, BRANDI V	1-26-0332		R	X	X	X	X			
<b>Total Candidates:</b>	<b>64</b>			<b>59</b>	<b>59</b>	<b>58</b>	<b>60</b>			
Exam <b>Spokane WA</b>										
DAVIS, IRENE C	9-26-0001		R	X	X	X	X			
<b>Total Candidates:</b>	<b>1</b>			<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>			

**Summary**

Exam Date: **11/2002**  
 Total Candidates this Exam **252**  
 Original: 83  
 Reexam: 169  
 LPR: 204  
 AUDIT: 214  
 ARE: 213  
 FARE: 235

(A) *Approve May 2002 Grades, Designate High Scoring Candidates, Void Grades:* Mr. Bird moved to approve the May 2002 grade report from Executive Session. Mr. Pilcher seconded. Motion carried. Mr. Bird moved to acknowledge and accept the following high scoring candidates. Mr. Etter seconded. Motion carried.

ROCKWOOD, MICHAEL CRAIG	351	1st (tied)
WEBB, JESSICA DAWN	351	1st (tied)
CHRISTIANSEN, CAMILLE	344	2 <sup>nd</sup>

Mr. Rasmussen moved to void the grades for Mr. Philip Gallina for failing to sit for all parts not yet passed and Mr. Beau Ward for failing to complete education requirements. Mr. Etter seconded. Motion carried.

(C) *Exam Special Considerations:* Mr. Etter moved to accept the late fee transfer request for Ms. Judith Tomko. Mr. Bird seconded. Motion carried. Mr. Jones moved to deny the late application request from Mr. Todd Claiborn to sit for the November 2002 Exam. Mr. Pilcher seconded. Motion carried.

(D) *Proctoring Assignments:* Proctors were assigned for the November 6 and 7, 2002 CPA Exam for Boise, Pocatello and Moscow.

**7. APPLICANTS FOR LICENSURE**

(A) *Review Applicants:* Mr. Rasmussen moved to accept the replacement list of applicants for licensure with the addition of James Pinkerton III. Mr. Pilcher seconded. Motion carried with Mr. Bird abstaining.

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License #	Applicant Name	License Effective Date	Licensure Method	State (If applicable)
CP-4104	SPELLERBERG, JOHN WAYNE	7/1/2002	Exam	
CP-4105	HADLEY, JIMMIE LOU	7/1/2002	Exam	
CP-4106	CHRISTENSEN, RICHARD BURNS	7/1/2002	Exam	
CP-4107	MCCAUGHAN, STEVEN T	7/1/2002	Exam	
CP-4108	MEYER, JACK	7/1/2002	Exam	
CP-4109	RIGG, KEVIN MICHAEL	7/1/2002	Exam	
CP-4110	METZGER, SUZANNE SUTTON	7/1/2002	Exam	
CP-4111	CALLEN, CHERYL D	7/8/2002	Exam	
CP-4112	PETERSON, DAVID JAMES	7/8/2002	Exam	
CP-4113	CRUMLEY, BRENT G	7/8/2002	Exam	
CP-4114	WAYNETSKA, TERESA M	7/8/2002	Exam	
CP-4115	MECK, HEATHER E	7/17/2002	TG	CO
CP-4116	MAHONEY, MICHAEL J	7/23/2002	Exam	
CP-4117	HAUG, JO ANN ALICIA	7/23/2002	Exam	
CP-4118	OLSON, CURTIS SCOTT	7/23/2002	REC	CA
CP-4119	SHIPTON, ADENA DUVALL	7/23/2002	Exam	
CP-4120	CHEN, FENGYI	7/23/2002	Exam	
CP-4121	BELLAN, PHILLIP E	7/23/2002	Exam	
CP-4122	STUKEL, MICHAEL ROBERT	7/23/2002	Exam	
CP-4123	WILSON, DAVID B	7/23/2002	Exam	
CP-4124	JOHNSON, AMY ELIZABETH	7/23/2002	Exam	
CP-4125	KENNEDY -GRIMM, BETSY	7/23/2002	Exam	
CP-4126	HARRISON, TWYLA O	7/23/2002	Exam	
CP-4127	HIGGINS, LENNE J	7/23/2002	Exam	
CP-4128	KICKLIGHTER, JAIME PATRICIA	7/23/2002	TG	MT
CP-4129	BLANKENSHIP, SHEILA D	7/23/2002	REC	TN
CP-4130	CAMPBELL, CARA RAE	7/23/2002	REC	OR
CP-4131	WHITNEY, LANCE LAVEAR	7/23/2002	REC	OR
CP-4132	SEARLE, LARENCE L	7/23/2002	REC	WA
CP-4133	TOMLINSON, ANDREW EUGENE	7/23/2002	REC	WA
CP-4134	TRAVERS, CANDIS RAELENE	7/23/2002	Exam	
CP-4135	MUNSON, VICTORIA A	7/23/2002	Exam	
CP-4136	WATERS, JASON V	7/30/2002	Exam	
CP-4137	CAIN, DONNA M	7/30/2002	Exam	
CP-4138	GILMAN, KRYSTAL ANN	8/1/2002	REC	MO
CP-4139	VAN ORDEN, MERRITT LAYNE	8/8/2002	Exam	
CP-4140	HARRIS, AMY JO	8/8/2002	Exam	
CP-4141	JENKINS, LORAIN K	8/8/2002	Exam	
CP-4142	CASE, KIMBERLY DAWN	8/19/2002	Exam	
CP-4143	SPRAKER, SHANNON M	8/22/2002	Exam	
CP-4144	ROBERTS, SAMUEL EDWARD	8/22/2002	Exam	
CP-4145	CROMER, ANGELA L	8/22/2002	Exam	
CP-4146	YOUNGBERG, TYSON JOHN	8/29/2002	TG	UT
CP-4147	RIECKERS, PAUL ALLEN	9/5/2002	REC	WA
CP-4148	GULDIN, SARA ANN	9/5/2002	REC	WA
CP-4149	KAWAMURA, LISA SETSUOKO	9/5/2002	Exam	
CP-4150	GERWIG, JEANIE D	9/5/2002	TG	CA
CP-4151	WISEMAN, ASHLEY	9/5/2002	TG	OR
CP-4152	ASHLEY, JADE CAROL	9/5/2002	Exam	
CP-4153	WARGO, KAREN ANN	9/5/2002	Exam	
CP-4154	BROWN, AMY S	9/19/2002	Exam	
CP-4155	EISENMAN, MARK MICHAEL	9/19/2002	TG	MT
CP-4156	STODDARD, BART S	9/19/2002	Exam	
CP-4157	WARWICK, RYAN C	9/19/2002	Exam	
CP-4158	COLLINS, PETER FRANCIS	10/2/2002	REC	CA
CP-4160	JONES, MICHAEL WILLIAM	10/2/2002	TG	IA
CP-4161	SWANN, TAWNI K	10/2/2002	Exam	
CP-4162	PINKERTON II, JAMES CLARK	10/10/2002	TG	MT



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

*(B) Licensure Special Consideration:* Mr. Rasmussen moved to deny Ms. Van Stone's request for waiver of the late license renewal fee. Mr. Etter seconded. Motion carried.

*(C) Sign Wall Certificates:* Ms. Pumphrey, Chair and Mr. Pilcher, Secretary signed new licensee wall certificates.

**8. DISCUSSION OF TOPICS OF INTEREST**

*(A) Sarbanes-Oxley Bill:* Mr. Bird summarized the implications of federal legislation that directs the SEC to name a Public Company Accountability Oversight Board. The federal law sets out restrictions and requirements for firms that audit publicly traded companies. The Board discussed the possibility of future regulatory changes that could expand these requirements to auditing procedures regardless of whether or not the company is publicly traded. NASBA and AICPA are examining the issues, and may set a national precedence. Some individual states, such as California and New York, have begun to make state specific adaptations.

*(B) NASBA Bylaws Changes:* The Board voiced support for changes proposed by NASBA and directed Ms. Pumphrey to so vote at the NASBA Annual Meeting.

**9. DIRECTORS REPORT**

Ms. Porter presented a list of activities for July through September 2002 for the Board's information. Mr. Rasmussen moved to approve the granting of one day of leave to each of the classified staff for use at the holidays provided that full office coverage is maintained. Mr. Etter seconded. Motion carried.

**10. TREASURERS REPORT**

Ms. Porter and Mr. Rasmussen presented the Treasurers Report for Fiscal Year 2002 ending June 30, 2002, and also for Fiscal Year 2003 year-to-date through September. Ms. Porter reported on the current financial situation of state government and the Governor's directives to state agencies.

**11. APPOINTMENTS AND SCHEDULE DECEMBER BOARD MEETING**

*(A)* Ms. Pumphrey announced Governor Kempthorne's reappointment of Donald C. Etter to another five-year term as the Board's public member. Ms. Pumphrey made the following committee appointments: Samuel K. Cotterell, Chair of the Investigative Committee; J. Thomas Jones, Board liaison to the Peer Review Oversight Committee; and R. Craig Rasmussen, Board liaison to the Continuing Professional Education Committee.

*(B)* The next Board Meeting was scheduled for December 11, 2002, 9:00 AM.

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There being no further business before the Board, Mr. Pilcher moved to adjourn the meeting. Mr. Rasmussen seconded. Motion carried. The meeting adjourned at 4:06 PM.

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Lela D. "Kitty" Pumphrey, CPA, Chair

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Larry R. Bird, CPA, Vice-Chair

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James R. Pilcher, CPA, Secretary