

MINUTES

IDAHO STATE BOARD OF ACCOUNTANCY

Boise, Idaho

April 22, 2003

REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order at 9:00 AM with Chair Kitty Pumphrey, CPA presiding. The Board adjourned to Executive Session at 9:04 AM. The Executive Session concluded at 10:55AM with the Regular Session immediately reconvening. A brief recess was taken from 12:27 PM to 12:45PM with the Regular Session resuming for a working lunch. A break was taken from 2:25PM to 2:30PM. The Regular Session adjourned at 4:15 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
Bette Jo Berryman, LPA
Don Etter, Public Member
J. Tom Jones, CPA, Past Chair

Barbara Porter Executive Director, Sue Lenon Board Secretary, and Larry Hunter Attorney were present as Board staff. Melissa Nelson representing the Idaho Society of CPAs and Linda Trent representing the Idaho Association of Public Accountants attended after the Executive Session. Sandy Gentry and Kris Pollard, Board Staff, attended portions of the Regular Session.

1. CONVENE REGULAR SESSION:

(A) *Approve Minutes:* Mr. Bird motioned to accept the amended minutes of the December 11, 2002 Board Meeting. Ms. Berryman seconded the motion. Motion carried.

Mr. Bird motioned to accept the minutes of the January 29, 2003 Chapin and DeKruyf hearings. Mr. Jones seconded the motion. Motion carried.

2. EXECUTIVE SESSION:

Kitty Pumphrey, Chair, citing *Idaho Code* Section 67-2345 (1)(b), (d) & (f), called for a vote to adjourn to Executive Session for discussion of disciplinary proceedings, November 2002 Uniform CPA Examination grades, May 2003 exam special considerations, and staff performance evaluations. All members of the Board present voted as follows: Tom Jones, yes; Larry Bird, yes; Bette Jo Berryman, yes; Kitty Pumphrey, yes; Don Etter, yes; Jim Pilcher, yes; and Craig Rasmussen, absent for the vote, arrived at 9:06 AM. When the Regular Session resumed, the Board addressed the items from the Executive Session.

(A) *Approve Minutes:* Mr. Rasmussen motioned to approve the minutes of the December 11, 2002 Board Meeting Executive Session and the January 29, 2003 Hearing Executive Sessions. Mr. Bird seconded the

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motion. Motion carried.

(B) 1. Status Reports on Complaints: Mr. Bird motioned to close dockets #2002-12 and #2003-03. Mr. Etter seconded. The motion carried.

2. Cease & Desist: Ms. Porter and Ms. Lenon reported on C&D dockets CD2003-06, CD2003-07, and CD2003-08. No action needed.

(C) November 2002 Uniform CPA Exam Grades, Void Grades and High Scoring Candidates: Board took action in Regular Session Item 6.

(D) Employee Evaluations & Salary Recommendations: Evaluations were available for Board to review. Mr. Rasmussen moved to approve bonuses subject to the directive from the Governor's Office regarding salary increases. Ms. Berryman seconded. Motion carried.

3. DIRECTOR'S REPORT:

(A) Request for Waiver of Late CPE Reporting Fee: Mr. Rasmussen moved to deny the request for waiver of the CPE Late Reporting Fee for Mr. Gibbs. Mr. Bird seconded. Motion carried. Mr. Rasmussen moved to deny Ms. Stolworthy's request to waive the penalty CPE hours assessed and to deny her request to waive the CPE Late Reporting Fee. Mr. Pilcher seconded. Motion carried.

(B) Rule Changes and Proposed Rule Changes: Ms. Porter explained the five major changes implemented in the 2003 Legislative Session by HB31, which was a trailer bill to the UAA Legislation of 2002: 1) a license not renewed within 30 days of the deadline goes into lapsed status; 2) a licensee must disclose discipline taken against their license by another state; 3) the 4/10 year exemption applies to the granting of practice privileges; 4) standard wording referring to services provided "in this state" is used; and, 5) reinstatement of an inactive or retired license is allowed. Mr. Rasmussen moved to accept the proposed temporary rule changes necessary to implement HB31 that go into effect July 1, 2003. Mr. Pilcher seconded. Mr. Bird and Mr. Jones were absent from the vote. Motion carried. The Board briefly discussed the proposed set of rule changes for the 2004 Legislation. They were tabled for more discussion at the July 2003 board meeting.

(C) Access Idaho: The Board previously authorized Ms. Porter to work with Access Idaho to create an on-line license renewal system. Access Idaho's shift of priorities on outstanding projects has delayed the renewal system for this year. No action needed.

(D) NASBA Quarterly Focus Questions: A copy of the submitted response was presented to the Board.

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No action needed.

(E) Director's Activities: Ms. Porter distributed the Director's activities report for December 2002 through April 2003.

4. TREASURERS REPORT:

The Board reviewed the Treasurers Report for fiscal year to date through March 2003.

5. PEER REVIEW AND OVERSIGHT COMMITTEE:

(A) Board Authority In Conjunction With Peer Review: Ms. Pumphrey opened discussion on a series of questions the Board outlined during the December 2002 Board meeting for Mr. Hunter's legal guidance regarding the Board's regulatory authority in the Peer Review process. Melissa Nelson, ISCPA Executive Director and Ms. Pollard explained the current process. Following extensive discussion, Mr. Jones moved to require all firms subject to Peer Review to submit to the Peer Review Oversight Committee the: 1) Peer Review Report stating qualified, unqualified or adverse; 2) Letter of Comments from the Reviewer; 3) Letter of Response from the Firm; and 4) Letter of Acceptance from the Administering Organization for the Oversight Committee's review and recommendation beginning with the 2003/2004 Firm Registration. Ms. Berryman seconded. Mr. Rasmussen amended the motion to state "it is the Board's intention" to take the action outlined in Mr. Jones' motion. Mr. Rasmussen added that one of the actions of the Oversight Committee would be to file a complaint with the Investigative Committee if adverse reports warranted. Ms. Berryman accepted and seconded the amended motion. Motion carried. The Board will publish announcements of this proposal and ask for feedback in the newsletters, ISCPA and IAPA annual meetings, and the State Tax Roundtable meetings. The Board will report on the feedback and take final action at the July 2003 meeting.

(B) Firm Registration Fee: Since 1997, the Board has waived the Annual Firm Registration fee. Mr. Pilcher moved to suspend for one more year the collection of the Annual Firm Registration fee for the 2003/2004 Firm Registration. Mr. Etter seconded. Motion carried.

(C) Appointments to Peer Review Oversight Committee: Mr. Rasmussen moved to appoint Mr. Stan Wood to the three-year term currently open on the Peer Review Oversight Committee. Mr. Pilcher seconded. Motion carried. Mr. Bird added his support and requested Board Staff to notify the other interested applicants that their resumes would be retained for future nominations.

6. EXAMINATION:

(A) November 2002 Exam, Approve/Void Examination Grades and Designate High Candidates: Mr. Bird moved to approve the November 2002 CPA Examination grades with the exception of Alicia Hedges. Mr. Rasmussen seconded the motion. Motion carried. *Void Grades:* Mr. Bird moved to approve the scores for Alicia Hedges pending the receipt of her final transcripts and approved notifying her of the grade

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DRAPER, DERRICK C	1-26-0035	R		X	X	X	X			
DUFFY, DANA MARIE	1-26-0096	O		X	X	X	X			
EDWARDS, CHRISTINE MARIE	1-26-0110	R				X	X			
EVANS, RUSSELL VAUGHN	1-26-0024	R		X	X	X	X			
EVENSON, LANCE E	1-26-0016	R	FT1	X	X	X	X			
FARNSWORTH, CHRISTOPHER S	1-26-0048	R				X	X			
FISHER, TONYA RAE	1-26-0069	R		X	X	X	X			
GALLAHER, MELANIE GWEN	1-26-0029	R				X	X			
GAMETTE, WENDY LAMB	1-26-0130	O		X	X	X	X			I
GEDDES, SHERRILL LYNN	1-26-0038	R		X	X					
GOMEZ JR, PLACIDO RAMIREZ	1-26-0041	R		X	X	X	X			
GORDON, ERIC THOMAS	1-26-0082	R		X	X	X	X			
GRANGE, KELLY F	1-26-0116	O		X	X	X	X			
Candidate		Candidate #		Orig/Reexam	Status	LPR	AUD		ARE	
FAR PTG SC I										
GRANT, ROBERT	1-26-0001	R		X	X	X	X			
GREENTREE, JOHN DUANE	1-26-0049	R		X	X	X	X			
GRIEGER, NATALIE GILL	1-26-0102	R		X	X	X	X			
GROND, DAVID ANTHONY	1-26-0135	O		X	X	X	X			
HAGER, JACKIE A	1-26-0034	R					X			
HALL, JEREMY BRANT	1-26-0133	O		X	X	X	X			
HAMMACK, JAMES M	1-26-0018	R		X	X	X	X			
HAMMER, JOEL GARY	1-26-0045	R		X	X	X	X			
HAYCOCK, MATTHEW RALPH	1-26-0052	R	FT1	X	X	X				
HENNING, ANNE-MARIE	1-26-0124	O	FT1	X	X	X	X		SC	I
HICKS, MORGAN S	1-26-0012	R		X	X	X	X			
HODGES, BRADLEY DAVID	1-26-0108	R			X					
HOLBROOK, JOHN LAFAYETTE	1-26-0100	R		X		X				
HOLM, ALDEN JAY	1-26-0067	R					X			
HOLM, CHRISTOPHER MCCANN	1-26-0128	R		X	X	X	X			
HUBER, DARREN MILLER	1-26-0113	O		X	X	X	X		PTG	
HULL, KENDRA SUE	1-26-0046	R		X	X	X	X		PTG	
HUNT, JARED MICHAEL	1-26-0120	O		X	X	X	X			
JAUREGUI, AMY LORRAINE	1-26-0064	R					X			
JOHANNSEN, RICHARD J	1-26-0009	R					X			
JOHNSON, KRISTOFER WADE	1-26-0060	R				X	X			
JOHNSON, WARREN TYLER	1-26-0109	O		X	X	X	X			
JONES, JOHN THOMAS	1-26-0119	O		X	X	X	X		SC	I
KELLER, CAMERON S	1-26-0121	O		X	X	X	X		PTG	
KELLY, KRISTI J	1-26-0039	R		X	X	X	X			
KEMBLE, ROBERT S	9-17-0032	R			X		X			
KIMBALL, WADE S	1-26-0054	R		X	X	X	X			
KLUCKEN, SCOTT EUGENE	1-26-0132	O		X	X	X	X		PTG	
KRAHENBUHL, JOLENE	1-26-0078	R	FT2	X	X	X	X			
KUWANA III, MASAKI GALE	1-26-0125	O		X	X	X	X		PTG	
LANE, JANANNE L	1-26-0006	R		X	X	X	X			
LARSON JR, JOHN ARTHUR	1-26-0030	R			X		X			
LARSON, CLIFF J	1-26-0010	R				X				
LIM, BOON POCK	1-26-0111	O		X	X	X	X			I
LINDSAY, AMY E	1-26-0114	O		X	X	X	X			
MARTIN, WILLIAM F	1-26-0086	R			X		X			
MEDLEY, HOPE A	1-26-0020	R		X	X	X	X			
MIDDLETON, ALAN WARD	1-26-0062	R			X					
MIDDLETON, MICHAEL L	1-26-0015	R			X					

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MINERT, RYAN DAVID	1-26-0104	R	X	X	X	X			
MOURANT JR, RODERIC ROY	1-26-0055	R				X			
MUNGER, SHELLY L	1-26-0011	R			X	X			
MURDOCK, TODD JAY	1-26-0013	R	X	X	X	X			
NEIWERT, RANDI KAY	1-26-0076	R	X	X	X	X			
NELSON, TANYA DAWN	1-26-0071	R				X	X		
NICHOLSON, JILL LYNN	1-26-0127	O	X	X	X	X	X	PTG	
PECK, KYLE DUANE	1-26-0105	R	X	X	X	X	X		
PFEIFER, JACLYN RAE	1-26-0117	O	X	X	X	X	X		
PICKERING JR, RODNEY TRAVIS	1-26-0072	R	X	X	X	X	X		
PITMAN, JENNA C	1-26-0023	R				X	X		
PLEW, SCOTT EUGENE	1-26-0131	O	X	X	X	X	X	PTG	SC I
POST, DALE FAIRBANKS	1-26-0084	R				X	X		
PRICE, EMMETT CHRISTOPHER	1-26-0094	R	X						

Candidate		Candidate #	Orig/Reexam	Status	LPR	AUD	ARE
FAR	PTG SC I						
PRICE, TODD LYNN		1-26-0053	R	X		X	
PU, TIANYI		1-26-0129	O	X	X	X	X
PUGATCH, SHEILA JUNKO		1-26-0088	O	X	X	X	X
REITCHECK, MICHAELA M		1-26-0083	R				X
RHUMAN, RANDY		1-26-0025	R	X	X	X	X
RICHINS, JENNIFER MICHELLE		1-26-0081	R	FT1	X	X	X
ROACH, RITA R		1-26-0002	R	FT2	X	X	X
ROBERTSON, RUTH JESSICA		1-26-0093	R		X	X	
MAXWELL							
ROBINSON, TAWNI AMBER		1-26-0134	O	X	X	X	X
RUFFING, MAGAN M		1-26-0007	R	X	X	X	X
RULE, ERIN E		1-26-0008	R	X	X	X	X
SHAW, AMY I		1-26-0063	R			X	X
SISNEROS, FRED		1-26-0032	R			X	X
SITTSER, CRYSTAL M		1-26-0036	R	X		X	
SMITH, ABRAHAM G		1-26-0122	O	X	X	X	X
SMITH, DENNIS G		1-26-0005	R	X			
SMITH, WILLIAM L		1-26-0050	R	X	X	X	X
SPARKS, EUGENE L		1-26-0089	R			X	
STAYTON, GABRIEL SCOTT		1-26-0043	R	X	X	X	X
STEWART, JANET RUTH		1-26-0066	R				X
STEWART, MARCELLE		1-26-0059	R			X	
STUMPF, PATTI L		1-26-0115	O	X	X	X	X
SWALLOW, JASON BLAINE		1-26-0085	R	X	X	X	X
THOMPSON, JASON C		1-26-0058	R			X	X
TOMKO, JUDITH A		1-26-0051	R	X	X	X	X
TRACADAS, DUANE PHILIP		1-26-0022	R	X	X	X	X
TROTTER, JEFFREY SCOTT		1-26-0003	R	X	X	X	X
TUCK, DAVID B		1-26-0065	R	X	X	X	X
UMLAND, CAMILLA DORA		1-26-0080	R	X	X	X	X
VALLE, ANDREA LEIGH		1-26-0095	R	X	X	X	X
VANCE, JAMES O		1-26-0017	R			X	X
VANLEUVEN, DARREN BRUCE		1-26-0099	R	X			
WARE, BRIAN DOUGLAS		1-26-0077	R	X	X	X	X
WELCH, POPPY LARA		1-26-0074	R			X	X
WILLIS, TABBATHA LEE		1-26-0103	R	X	X	X	X

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WILSON, NATHAN PATRICK	1-26-0070	R	FT1	X	X	X	X	
WOLFF, MATTHEW B	1-26-0118	O	FT1	X	X	X	X	PTG
WOODLE, LANCE STUART	1-26-0101	R		X	X	X	X	
YTURRALDE, ELIZABETH JEAN	1-26-0137	R			X			
Total Candidates: 140				96	107	112	116	

Exam **Chicago, Illinois**

BHATTACHARYA, MAMATA	9-26-0006	R						X
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Total Candidates: 1				0	0	0	1	
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Exam **Denver, Colorado**

MONGE, JOSE L	9-26-0001	O		X	X	X	X	
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Total Candidates: 1				1	1	1	1	
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Candidate	Candidate #	Orig/Reexam	Status	LPR	AUD	ARE
FAR PTG SC I						
Exam MOSCOW						
ANDERSON, KEITH A	1-26-0204	R		X	X	X
BLEWETT, SUSAN DAWN	1-26-0216	O		X	X	X
BLY, JENNIFER L	1-26-0215	R		X	X	X
BOOTH, JANICE MARIE	1-26-0209	R		X	X	X
BURROWS, MATTHEW HAROLD	1-26-0224	O		X	X	X
CARTER, OLIVIA ANN	1-26-0218	O		X	X	X
CASE, REBECCA DESIREE	1-26-0210	R		X	X	X
CRANE, MAKI KUMADA	1-26-0214	R		X	X	X
DAVIS, SUSAN D	1-26-0203	R				X
DUTSON, DAVID SAMUEL	1-26-0228	O		X	X	X
FLERCHINGER, MICHAEL HENRY	1-26-0227	O		X	X	X
GALL, TERESA LYNN	9-38-0006	R		X	X	X
HARRIS, KIMBERLY GATES	1-26-0213	R				X
KAUFMAN, TIMOTHY CRAIG	1-26-0222	O		X	X	X
MAIER, JESSE J	9-38-0001	R				X
MCCLYMONDS, CALLIE DEE	1-26-0223	O		X	X	X
MORSE, TERRI B	1-26-0206	R				X
NEWMAN, SAM HAO	1-26-0202	R		X	X	X
ORNDORFF, WILLIAM HARVEY	1-26-0221	O		X	X	X
PATTERSON, CYNTHIA MARIE	1-26-0205	R		X	X	X
SCHOENE-HIGHSMITH, ANTOINETTE	1-26-0219	O		X	X	X
SEVILLA, WENDY M	9-07-0004	O		X	X	X
ST PETER, BRIAN D	1-26-0207	R		X	X	X
STROBEL, GINA M	1-26-0212	R	FT1	X	X	X
TALBOT, ETHAN ALLEN	1-26-0217	O		X	X	X
TATE, RAINY L	1-26-0208	R				X
THOMPSON, TRENT CHARLES	1-26-0220	O		X	X	X
VANCE, EMALINE CLAUDEAN	1-26-0225	O	FT1	X	X	X
WOOTTON, MICHAEL ALAN	1-26-0211	R				X
YEE, JAMES	1-26-0226	O		X	X	X
YOUNGWIRTH, DEBORAH	1-26-0201	R		X	X	X

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Total Candidates: 31				25	26	28	29		
Exam POCATELLO									
ANDRUS, KEVIN HEBER	1-26-0339	O		X	X	X	X	PTG	I
ASHLIMAN, RANDELL KENT	1-26-0320	R				X			
BEASLEY, THOMAS MILTON	1-26-0332	O		X	X	X	X		
BELL, DAVID LYNN	1-26-0305	R	FT2	X	X	X	X		
BELL, ERIC	1-26-0336	O		X	X	X	X	PTG	
BERLS, BRAD ALLEN	1-26-0331	O		X	X	X	X	PTG	
BRYANT, BREEIN NICHOL	1-26-0347	O		X	X	X	X	PTG	
BYINGTON, NANCY L	1-26-0328	O		X	X	X	X		
CALDWELL, MICHELLE JANETTE	1-26-0310	R	FT1	X		X			
CAMPBELL, PENNY LEE	1-26-0326	O		X	X	X	X		
COOK, MICHAEL JAMES	1-26-0311	R		X	X	X	X		
CRANDALL, ROBERT PARKINSON	1-26-0342	O		X	X	X	X		
DANIEL, SANDRA J	1-26-0307	R	FT1	X	X	X	X		
DAVIS, MATTHEW WILLIAM	1-26-0355	O		X	X	X	X		I
DAYLEY, HEATHER	1-26-0303	R		X	X	X	X		
DEMING, JAMES PATRICK	1-26-0327	R					X		
EVANS, CHAD HURDIS	1-26-0334	O		X	X	X	X		
Candidate		Candidate #		Orig/Reexam	Status		LPR	AUD	ARE
FAR PTG SC I									
FARNES, SCOTT LARRY	1-26-0353	R		X	X				
FISHER, KATHERINE L	1-26-0333	O		X	X	X	X	PTG	
FLAMM, WESTON WILLIAM	1-26-0351	R			X				
FULLMER, KENNETH CRAWFORD	1-26-0341	O		X	X	X	X	PTG	
GEE, NICOLE L	1-26-0302	R	FT2	X	X	X	X		
GOODWIN, MITCHELL EVERETT	1-26-0338	O		X	X	X	X	PTG	
GRAY, JAMIE MICHELLE	1-26-0322	R		X	X	X	X		
HEDGES, ALICIA ANN	1-26-0318	R		X	X	X	X	PTG	
JENSEN, KENT STUART	1-26-0306	R		X	X	X	X		
JENSEN, NICHOLAS SHAUN	1-26-0329	O		X	X	X	X	PTG	
KEARSLEY, KENNETH DAVID	1-26-0312	R	FT1	X	X	X	X		
KELLY, BRADLEY C	1-26-0352	R			X	X			
LAMMERS, REX L	1-26-0304	R		X	X	X	X		
LAW, KELLIE K	9-15-0003	O		X	X	X	X		
LEE, LITZE	1-26-0330	R		X	X	X	X		
LEHMAN, SANDRA'E JEAN	1-26-0350	R		X	X	X	X		
MAART, DE ANN	1-26-0301	R		X	X	X	X		
MARLER, BRAD CHARLES	1-26-0346	O		X	X	X	X		
METCALF, JENIFER KATHRIN	1-26-0323	R	FT1	X	X	X	X		
MISKIN, CORBET R'TEL	1-26-0319	R		X			X		
MORSE JR, DAVID L	1-26-0348	R		X	X	X	X		
PRYOR, MICHAEL DAVID	1-26-0315	R		X	X	X	X		
REED, CRAIG ETHAN	1-26-0335	O		X	X	X	X	PTG	
ROBINSON, RYAN RICKY	1-26-0349	O		X	X	X	X	PTG	
SECKEL, LAURA ANN	1-26-0337	O		X	X	X	X	PTG	
SMITH, LINDA S	1-26-0354	R		X	X	X	X		
SORLIE, JACLYN LEE	1-26-0317	R		X	X	X	X		
SPAHR, JASON SPENCER	1-26-0314	R			X	X			
STAKER, BRANDY DAWN	1-26-0340	O		X	X	X	X	PTG	
STEARNS, MICHAEL WAYNE	1-26-0343	O		X	X	X	X	PTG	
STOKER, LANCE B	1-26-0324	R			X				
STYER, JACOB WILLIAM	1-26-0325	R			X	X			

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TANNER JR, WILLIAM LESLIE	1-26-0309	R		X	X	X	X		
TAYLOR, RUSSELL GORDON	1-26-0308	R		X					
TAYLOR, TORY J	1-26-0313	R			X	X			
THOMAS, TANDRA DEE	1-26-0345	O		X	X	X	X	PTG	
VILLARROEL, MARCELA M	1-26-0344	R		X	X	X	X		
WHITWORTH, WESTON TODD	1-26-0321	R		X	X	X	X		
WILSON, JERI LYNETTE	1-26-0316	R	FT1	X	X	X	X		
Total Candidates: 56				47	52	50	46		
Exam Salt Lake City UT									
CHUNG, YI-CHEN	9-26-0003	O		X	X	X	X		
WALDRON, BRENT GARDNER	9-26-0002	R				X	X		
Total Candidates: 2				1	1	2	2		
Exam Spokane WA									
CARGILL, YVONNE M	9-26-0004	O		X	X	X	X		
GIBSON, WENDY LU	9-26-0005	O		X	X	X	X		
Total Candidates: 2				2	2	2	2		

Summary

Exam Date: **5/1/2003**

Total Candidates this Exam **233**

Original: 68

Reexam: 165

LPR: 172

AUDIT: 189

ARE: 195

FARE: 197

Mr. Rasmussen moved to accept Ms. Natalie Cooksey's request for exam fee transfer to the May 2003 exam. Mr. Etter seconded. Motion carried.

Proctoring assignments: Proctors accepted assignments for the May 7 and 8, 2003 Examination.

(C) Computer Based Testing Update: Ms. Porter announced the appointment of Board Chair Kitty Pumphrey to the NASBA Examination Review Board. Staff requested direction of the Board on handling exam applications with the computerized exam. Mr. Jones moved for ISBA staff to continue handling the applications, tracking and grade reporting of the exam with the required interfaces with NASBA. Mr. Pilcher seconded. Motion carried. Mr. Jones moved to adopt Option 2 of the three fee structures presented for the Board's approval. Mr. Rasmussen seconded. Motion carried with Mr. Pilcher opposing and Mr. Bird absent from the vote. Mr. Rasmussen moved that eligible candidates should receive a Notice to Schedule (NTS) for the CPA Examination from NASBA and the NTS should be valid for a period of six months from the date issued. Mr. Jones seconded. Motion carried with Mr. Bird absent from the vote. Mr. Rasmussen moved that a candidate's Authorization to Test (ATT) be issued by the Board and last as long as the NTS is valid, or until the candidate tests whichever occurs first. The ATT will expire ninety days after being issued if the candidate has not requested an NTS and paid the appropriate fees to NASBA.

MINUTES

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Boise, Idaho

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Mr. Jones seconded. Motion carried with Mr. Bird absent from the vote. Mr. Jones moved to accept the entire set of rules as they were drafted to address the Computer Based Test, including not allowing a candidate to sit for the exam ninety days before completion of the educational requirements as the current rules allow. Mr. Rasmussen seconded. Motion carried with Mr. Bird absent from the vote. Mr. Jones moved, that because of the change in the fee structure, no fee transfers will be allowed from the November 2003 exam. Mr. Etter seconded. Motion carried with Mr. Bird absent from the vote.

7. Applicants for Licensure:

Mr. Bird motioned to approve the following lists of new licensees and new practice privileges. Mr. Rasmussen seconded the motion. Motion carried.

New Licensees:

CARLSON, CONSTANCE MARIE	CP-4182	1/1/2003	Reciprocity	WA
COMBO, JAMES ANTHONY	CP-4183	1/1/2003	Transfer of Grades	AZ
CARLSON, RHONDA SUE	CP-4184	1/1/2003	Exam	
SLOTTEN, KRISTINE ANN	CP-4185	1/8/2003	Exam	
BURCHAM, ROGER PRESTON	CP-4186	1/14/2003	Reciprocity	VA
CLARK, TAMI LEE	CP-4187	1/14/2003	Exam	
CORWIN, GWENDA HOUSTON	CP-4188	1/14/2003	Transfer of Grades	MT
HITE, STACIE LYNN	CP-4189	1/14/2003	Exam	
BRADLEY, JAY CHARLES	CP-4190	2/3/2003	Transfer of Grades	NY
FOLSKE, GRANT JAY	CP-4191	2/3/2003	Reciprocity	ND
HALES, DOUGLAS N	CP-4192	2/3/2003	Reciprocity	OR
MCCLARAN, B JANE	CP-4193	2/3/2003	Exam	
DUCKETT, MATTHEW WAYNE	CP-4194	2/3/2003	Exam	
BROWER, RACHELLE E	CP-4195	2/3/2003	Exam	
KLUENDER, KEVIN DAVID	CP-4196	2/26/2003	Transfer of Grades	WA
SHIMONAUFF, DANIELE L	CP-4197	2/26/2003	Exam	
BALL, TAMIE	CP-4198	2/26/2003	Exam	
KESSLER, VERNA R	CP-4199	3/6/2003	Reciprocity	NV
KUNZ, TRAVIS MICHAEL	CP-4200	3/6/2003	Exam	
THATCHER, TINA M	CP-4201	3/18/2003	Exam	
KEY, KIMBERLY LYNN	CP-4202	3/18/2003	Exam	
CHAMBERS, LYNDIA M	CP-4203	3/18/2003	Exam	
HARPER, JAMES ROBERT	CP-4204	3/19/2003	Transfer of Grades	CA
BLAKE, KELLY LYNNE	CP-4205	4/3/2003	Transfer of Grades	MT
LOUTZENHISER, DANIEL LOYD	CP-4206	4/3/2003	Exam	
LAINHART, ERIC BOYD	CP-4207	4/3/2003	Reciprocity	UT
THOMPSON, GARY PHILIP	CP-4208	4/8/2003	Exam	

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Practice Privileges:

MILLER, GIL A	PP-0027	12/19/2002	UT
REYNOLDS, BURK W	PP-0028	12/19/2002	UT
BATEMAN, DAVID N	PP-0029	12/19/2002	UT
CURTIS, JOHN HOWARD	PP-0030	12/19/2002	UT
HARRIS, GAVIN L	PP-0031	12/19/2002	UT
BAGGETT, DAVID B	PP-0032	1/7/2003	TN
FLANAGAN, CHRISTOPHER SAMUEL	PP-0033	1/9/2003	WY
SCHUMANN, LARRY P	PP-0034	1/14/2003	UT
KERINS, EDWARD C	PP-0035	1/23/2003	MT
WICKERSHAM, GEORGE E	PP-0036	2/24/2003	WA
YOUNG, CLAY	PP-0037	2/24/2003	WA
KNUDSON, JAMES R	PP-0038	3/4/2003	CA
GILBERT, JOHN R.	PP-0039	3/11/2003	MT
GRIMAUD, STEPHEN E	PP-0040	3/20/2003	CA
GREELEY, JONATHAN	PP-0041	3/27/2003	OR
HALL, CHARLES A	PP-0042	4/1/2003	IL

8. Next Board Meeting:

The next Board Meeting was scheduled for Tuesday July 15, 2003 at 8:30 AM in the Holiday Inn Hunt Lodge in McCall, Idaho.

There being no further business before the Board, the meeting was adjourned at 4:15 PM.

Lela D. "Kitty" Pumphrey, CPA, Chair

Larry R. Bird, CPA, Vice-Chair

James R. Pilcher, CPA, Secretary