

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
September 24, 2003
REGULAR SESSION

The Idaho State Board of Accountancy's September 2003 Board Meeting was held at the offices of Moffatt Thomas Barrett Rock & Fields, Chtd in Boise, Idaho. The Regular Session was called to order at 8:33 AM with Chair Larry Bird, CPA presiding. The Board adjourned to Executive Session at 8:37 AM. The Executive Session concluded at 9:25AM with the Regular Session immediately reconvening. At 10:07 AM, a hearing on the denied reinstatement application of Fae A. Riegert was called to order. The Board adjourned to Executive Session at 11:10 AM and returned to Regular Session at 11:48 AM. A lunch break was taken from 12:00 PM to 12:30 PM, the Regular Session immediately resumed. The Regular Session adjourned at 2:40 PM

ROLL CALL The following members of the Board were present:
Larry Bird, CPA, Chair
Jim Pilcher, CPA, Vice-Chair
Craig Rasmussen, CPA, Secretary
Bette Jo Berryman, LPA, Treasurer
Kitty Pumphrey, CPA, Past Chair
Lisa Donnelley, CPA, CPA Member

Absent and excused: Don Etter, Public Member

Board Attorney, Larry Hunter Esq., Barbara Porter Executive Director and Sue Lenon Board Secretary were present as Board staff.

Samuel K. Cotterell, CPA Investigative Committee Chair attended portions of the Executive Session. Fae A. Riegert, appellant; Linda Trent, CPA representing the Idaho Association of Public Accountants; Dena Jozwik and LaVern Gentry, CPA with Deloitte Touche, LLP; Darla Rankin, CPA with the State Controllers Office; and Ray Ineck and Tom Haddock, CPA with the Legislative Services Office attended portions after the Executive Session.

1. CONVENE REGULAR SESSION

(A) New Board Member: Lisa Donnelley, CPA, a partner in Leforgee, Braga & Donnelley, Chtd. in Twin Falls, was appointed by Governor Dirk Kempthorne to replace J. Thomas Jones, CPA of Gooding. Ms. Donnelley's five-year term runs September 1, 2003 through August 31, 2008.

(B) Approve Minutes: Mr. Rasmussen motioned to accept the July 15, 2003 Board Meeting minutes as amended. Ms. Berryman seconded. Motion carried.

2. EXECUTIVE SESSION

Larry Bird, Chair, citing *Idaho Code* Section 67-2345 (1)(d) & (f), called for a vote to adjourn to Executive Session. All members of the Board present voted as follows: Larry Bird, yes; Kitty Pumphrey, yes; Bette Jo Berryman, yes; Lisa Donnelley, yes; Jim Pilcher, yes; and Craig

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Rasmussen, yes. When the Regular Session resumed, the Board addressed the following items from the Executive Session.

(A) Approve Minutes: Mr. Pilcher motioned to approve the Executive Session minutes of the July 15, 2003 Board Meeting. Mr. Rasmussen seconded the motion. Motion carried.

(B) CPA Examination Special Considerations: Board took action in Regular Session Item 6.B.

(C) Licensure Special Considerations: Board took action in Regular Session Item 7.A.

(D) Hearing Preparation: Board took action on the hearing in Regular Session Item 4.

3. INVESTIGATIVE COMMITTEE

The Board reviewed the structure and procedures of the Investigative Committee. Samuel K. Cotterell, CPA and former Board Chair has served as Chair of the Investigative Committee since its inception. The other members are Brad Swan, CPA, Lewiston, beginning the third year of his three year term and Mr. Curtis Pope, CPA, Burley, beginning the third year of his four year term. Mr. Rasmussen moved to re-appoint Mr. Cotterell as Investigative Committee Chair for another year. Ms. Berryman seconded. Motion carried. Ms. Pumphrey motioned to instruct staff to modify the existing policy to state the members of the Investigative Committee would serve staggered three-year terms with one member being a former Board member. Ms. Berryman seconded. Motion carried.

4. HEARING

Fae A. Riegert requested a hearing by the Board to review her reinstatement application after being denied by Board Staff. Mr. Bird chaired the hearing and Mr. Hunter presented the Board's case. After hearing both parties, Ms. Pumphrey moved to reinstate Ms. Reigert's CPA license. Ms. Berryman seconded. Motion carried.

5. FIRM REGISTRATION AND PEER REVIEW PROGRAM

(A) Update on Board Regulation of Firms undergoing Peer Review: Ms. Porter reported the 2003/2004 Firm Registration cycle required that firms undergoing Peer Review must submit the following items: 1) Peer Review Report; 2) Letter of Comments from the Reviewer, if applicable; 3) Letter of Response from the Firm, if applicable; and 4) Letter of Acceptance from the Administering Organization to the Peer Review Oversight Committee. The Oversight Committee will review the information. If they find firms with repeat adverse or modified reports and who appear unwilling or unable to comply with professional standards, the Oversight Committee may file a complaint with the Investigative Committee. A summary will be presented at the December 2003 Board meeting.

(B) Appointment to Fill Vacancy on Peer Review Oversight Committee: Ms. Pumphrey moved to appoint Cheryl Giddy, CPA to replace Jared Zwygart, CPA on the PROC. Mr. Zwygart elected to resign his seat on PROC to participate in ISCPA's Peer Review Committee. Mr. Pilcher seconded. Motion carried.

(C) Appoint Board Liaison: Ms. Pumphrey moved to appoint Ms. Bette Jo Berryman, LPA as the Board Liaison to the Peer Review Oversight Committee. Mr. Pilcher seconded. Motion carried.

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6. EXAMINATION

(A) Designate High Scoring Candidates for May 2003: Mr. Rasmussen noted the list of High Scoring Candidates was not received in time for the July Board meeting. Therefore, he moved to name the following high scoring candidates from the May 2003 exam. Mr. Pilcher seconded. Motion carried.

Chad Evans	376
Nicholas Jensen	368
Jose Monge	353
Thomas Beasley	344 tied
Eric Bell	344 tied
Yulia Bjekic	340 tied
Camilla Umland	340 tied

Void Grades from May 2003: Mr. Rasmussen moved to void the grades of Kendra Hull for not completing her education requirement within the time period. Mr. Pilcher seconded. Motion carried.

ERB Report: Ms. Porter presented a letter from NASBA's Examination Review Board. Ms. Sheila Birch of the ERB observed the May 2003 CPA Exam in Boise. Based on her observations and inquiries, the CPA Exam was conducted in accordance with the procedures contained in the *Uniform CPA Examination Procedures Manual*. Mr. Bird directed staff to respond to the ERB on behalf of the Idaho State Board of Accountancy. Ms. Pumphrey motioned to recognize the efforts of the Board Staff in administering the examination, and to officially recognize Ms. Sandy Gentry by virtue of her prime responsibility of administering the exam. Ms. Donnelley seconded. Motion carried.

(B) Special Considerations: Mr. Rasmussen moved to allow the eight special consideration candidates to sit for the exam and to accept the list of candidates. A letter acknowledging the negative disclosures on the good moral character inquiry will be sent to the candidates stating no action will be taken this time. However, the disclosure will be a component in the future when considering exam or licensure applications. Ms. Pumphrey seconded. Ms Rasmussen amended his motion to include accepting James Aaron Cosman for the November 2003 Uniform CPA Exam. Mr. Cosman submitted a late exam application due to extraordinary medical circumstances. Ms. Pumphrey accepted and seconded the amended motion. Motion carried.

(C) Approve November 2003 Applicants: Mr. Rasmussen moved to accept the following list of applicants for the November 2003 CPA Exam. Ms. Pumphrey seconded. Motion carried.

Candidate	Candidate #	Original	Status	LPR	AUD	ARE	FAR	PTG	SC	I
Exam BOI										
ADRIAN, CYNTHIA RHEA		O	X	X	X	X	PTG		I	
AKASAKA, MEGUMI	9-07-0052	R	X	X	X	X				
ANDERSON, JAMES R		R	X	X	X	X				
ANDERSON, JOSHUA DWAIN		O	X	X	X	X			I	
ARD, RUTH S		R	X	X	X	X				
ARNOLD, RICHARD ALLEN		R	X	X	X	X				
AUKER, MICHAEL D		R	X	X	X	X				

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BAERLOCHER, CHRISTOPHER M	R		X		X			
BALKOVETZ, FRANK ROBERT	O		X	X	X	X	SC	I
BARTA, BRIAN STEPHEN	R		X	X	X	X		
BELL, DAVID LYNN	R		X	X	X	X		
BOOTH, JANICE MARIE	R			X				
BOSCHMA, JOEL STEPHEN	O		X	X	X	X		I
BOWDEN III, JAMES EDWARD	R		X	X	X	X		
BRAVO, FELISA ANNA MARIA	O		X	X	X	X		I
BROWN, BRYAN K	R		X	X	X	X		
BUCKENDORF, BENJAMIN DAVID	R		X	X				
BURKE, CAROLYN MARIE	R			X		X		
CHADD, JEFFERY SCOTT	O		X	X	X	X	PTG SC	I
CHANDLER, CINDY	R	9-17-0021	X	X	X	X		
CHRISTENSEN, TAMARA O	R			X				
CLAIBORN, TODD R	R			X				
CLARK, DEAN J	O		X	X	X	X		I
COOK, BYRON SCOTT	R		X	X	X	X		
COOKSEY, NATALIE K	R		X	X	X	X		
COX, AMY	R		X	X	X	X		
COX, PAUL BRIAN	R		X	X	X	X		
CRIST, MICHELLE YOST	R		X	X	X	X		
CROOKHAM, BRYAN ROBERT	R		X	X	X	X		
DAVIS, IRENE C	R		X	X	X	X		
DAVIS, SUSAN D	R					X		
DEWEY, RANDY LYNN	O		X	X	X	X		I
DHARIA, SWETAL	O		X	X	X	X		I
DINES, BRADLEY R	R			X		X		
DOSTER, PHILLIP REAGAN	R		X	X	X	X		
DRAPER, DERRICK C	R		X	X	X	X		
DUFFY, DANA MARIE	R		X	X	X	X		
EDWARDS, CHRISTINE MARIE	R				X			
ELLIS, JASON CODY	O		X	X	X	X		
EVANS SR, STEVEN C	R		X	X	X	X		
EVENSON, LANCE E	R		X	X	X	X		
FARNSWORTH, CHRISTOPHER S	R				X	X		
FIEDLER, CORRINE MARIE	O		X	X	X	X		I
FRIDAY, JEFFREY TODD	O		X	X	X	X		I
FUNG, DENNIS K	O		X	X	X	X		I
FURNISS, ERIC MATTHEW	O		X	X	X	X		I
GEDDES, SHERRILL LYNN	R					X		
GOLDING, KEITH BURNETT	O		X	X	X	X		I
GOMEZ JR, PLACIDO RAMIREZ	R		X	X	X	X		
GORDON, ERIC THOMAS	R		X	X	X	X		
GRANGE, KELLY F	R			X	X			
GREENTREE, JOHN DUANE	R			X		X		
GRIEGER, NATALIE GILL	R				X	X		
GROND, DAVID ANTHONY	R		X	X	X	X		
GUERRICABEITIA, KRISTINA M	R		X	X	X	X		
GUNSTREAM, TREVOR WILLIAM	O		X	X	X	X		I
HACKETT, LAUREN AMANDA	O		X	X	X	X		I
HALL, JEREMY BRANT	R		X	X	X	X		
HARRIS, BRENT D	R		X	X	X	X		
HARVEY, JOHN MICHAEL	O		X	X	X	X		I
HARWOOD, STACI LYNN	R		X	X	X	X		
HAYCOCK, MATTHEW RALPH	R		X	X	X	X		
HENNING, ANNE-MARIE	O		X	X	X	X		

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HICKS, MORGAN S		R	X	X	X	X		
HOCKMAN, DAVID WAYNE		R	X	X	X	X		
HOLLEY, PATRICIA		R	X	X	X	X		
HUNT, JARED MICHAEL		R	X	X	X	X		
HURDMAN, H CARLTON		O	X	X	X	X		I
HURST, JEFFERY ROBERT		O	X	X	X	X		I
IBARRA, DANNY J		O	X	X	X	X	SC	I
ILETT, JAMES FRANK		O	X	X	X	X		I
JACOBSMEYER, ERIC ALLEN		O	X	X	X	X		I
JOHNSON, DON		R	X	X	X	X		
JOHNSON, KRISTOFER WADE		R				X		
JOHNSON, WARREN TYLER		R	X	X	X	X		
JONES, JOHN THOMAS		R	X					
KAUFMAN, TIMOTHY CRAIG		R	X	X	X	X		
KEARSLEY, ROGER DREW		R	X	X	X	X		
KELLER, CAMERON S		R		X				
KEMBLE, KEITH DAVID		O	X	X	X	X	PTG	I
KEMBLE, ROBERT S	9-17-0016	R		X				
KENT, MARGARET ANN		O	X	X	X	X		I
KIMBALL, WADE S		R	X	X	X	X		
KLUCKEN, SCOTT EUGENE		O	X	X	X	X		
KRAHENBUHL, JOLENE		R	X	X	X	X		
KRASSELT, JENNIFER L		R	X	X	X	X		
KUBAT, ALENKA		O						I
KUNZMAN, JOSEPHINE W		R		X	X			
LACEBY, KAREN JOANN		O	X	X	X	X		I
LANE, JANANNE L		R	X	X	X	X		
LARSON JR, JOHN ARTHUR		R		X				
LIM, BOON POCK		R		X				I
LINDSAY, AMY E		R	X	X	X	X		
LINDSAY, SHANDA LEA		O	X	X	X	X		
LINGBLOOM, HEATHER	9-17-0043	R	X	X	X	X		
LITSTER, JEREMY EARL		O	X	X	X	X		I
MARSHALL, BONNIE JO		O	X	X	X	X		I
MARTIN, WILLIAM F		R				X		
MARTINEZ, CAMILLE ROSE		O	X	X	X	X	PTG	I
MCGREGOR, OLIVIA ANN		R	X		X			
MEADOR, BYRON KEITH		O	X	X	X	X	SC	I
MEDLEY, HOPE A		R	X	X	X	X		
MELE, JENNIFER LYNN		R	X	X	X	X		
MINERT, RYAN DAVID		R	X	X	X	X		
MOURANT JR, RODERIC ROY		R	X	X	X	X		
MUNGER, SHELLY L		R		X				
MURDOCK, TODD JAY		R	X	X	X	X		
NEIWERT, RANDI KAY		R			X	X		
NELSON, SAMUEL GARTH		O	X	X	X	X	SC	I
NELSON, TANYA DAWN		R				X		
NICHOLSON, JILL LYNN		R		X				
NYBORG, MARY LEE		R				X		
OSGOOD, JAMES DOUGLAS		O	X	X	X	X		I
PECK, KYLE DUANE		R		X	X			
PETERSON, JASON LEE		O	X	X	X	X		I
PFEIFER, JACLYN RAE		R	X	X	X	X		
PIA, SUSAN LORRAINE		O	X	X	X	X		I
PICKERING JR, RODNEY TRAVIS		R	X	X	X	X		

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PITMAN, JENNA C	R							X		
PLEW, SCOTT EUGENE	R	X	X							
POST, DALE FAIRBANKS	R							X		
PU, TIANYI	R	X	X	X	X					
QUILLEN, MARK PHILLIP	O	X	X	X	X					I
READE, JENNIFER	R	X	X	X	X					
REED, CRAIG ETHAN	R		X					X		
REESE, CLARK ANDREW	O	X	X	X	X					I
RHUMAN, RANDY	R		X					X		
RICHINS, JENNIFER MICHELLE	R	X	X	X	X					
RIDLEY, JENNIE MAY	O	X	X	X	X					I
RINALDI, ANTHONY V	O	X	X	X	X				SC	I
ROACH, RITA R	R	X	X	X	X					
ROBERTSON, KATHRYN JILL	O	X	X	X	X					I
RUFFING, MAGAN M	R	X	X	X	X					
SALAZAR, MANUEL	O	X	X	X	X			PTG		I
SANTEE, BRIANA LEIGH	O	X	X	X	X					I
SCHWAN, MELISSA DIANE	O	X	X	X	X			PTG	SC	I
SCOTT, KARYN FRANCES	O	X	X	X	X					I
SESSIONS, SUZANNA	R	X	X	X	X					
SHAW, AMY I	R				X	X				
SHERVIN, MARGARET	O	X	X	X	X			PTG		
SHRUM, WILLIAM ARVIN	O	X	X	X	X					I
SISNEROS, FRED	R				X	X				
SMITH, ABRAHAM G	R				X	X				
SMITH, HYRUM LEGRARD	O	X	X	X	X					I
SMITH, SARAH LEANNE	O	X	X	X	X					I
SMITH, WILLIAM L	R	X				X				
STEPHENSON, SHAWN BRUCE	O	X	X	X	X					I
SUN, LINGZHI	O	X	X	X	X			PTG		
SWALLOW, JASON BLAINE	R	X		X						
TAN, CHAO XIA	O	X	X	X	X					
TANAKA, YONG-JA	R	X	X	X	X					I
THOMAS, TANDRA DEE	R	X	X	X	X					
THOMPSON, JASON C	R					X				
TIMMONS, NOAH LYNN	O	X	X	X	X					I
TODD, LAURIE KONIGSBURG	O	X	X	X	X					
TROTTER, JEFFREY SCOTT	R	X	X	X	X					
VALLE, ANDREA LEIGH	R	X	X	X	X					
VANCE, JAMES O	R					X				
VIDRIO, RASHELLE JOYCE	R	X	X	X	X					
WALKER, BEVERLY MARIE	O	X	X	X	X					
WALKER, JARED MARK	O	X	X	X	X					I
WALKER, NATHAN RAY	O	X	X	X	X					I
WALKER, TASHA LEE	O	X	X	X	X					I
WANG, HSU CHI	O	X	X	X	X					I
WARE, BRIAN DOUGLAS	R	X	X	X	X					
WELCH, POPPY LARA	R		X							
WILSON, NATHAN PATRICK	R	X	X	X	X					
WINSTON, KRISTA MARIE	R	X								I
WISCOMBE, KYLEE JANE	O	X	X	X	X					I
WOLF, TARA A	O	X	X	X	X					I
WOLFF, MATTHEW B	O	X	X	X	X			PTG		
Total Candidates: 171		134	148	140	149					

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Candidate	Candidate #	Original	Status	LPR	AUD	ARE	FAR	PTG	SC	I
Exam Charleston West										
BHATTACHARYA, MAMATA	9-26-0004	R					X			
Total Candidates: 1				0	0	0	1			
Exam MOS										
BURROWS, MATTHEW HAROLD		O		X	X	X	X	PTG		
CANNON, KATIE DANIELLE		O		X	X	X	X	PTG		I
CASE, REBECCA DESIREE		R		X	X	X	X			
CASE, SHANNON COLLEEN		O		X	X	X	X			I
DAVIS, MICHAEL DAMIEN	9-38-0003	R		X	X					
DIGGS, KRISTIN NAOMI		R		X						
DOBSON, CLINTON WAYNE		O		X	X	X	X			I
DOWNEND, NOELLE TERESE		O		X	X	X	X			I
FLERCHINGER, MICHAEL HENRY		R		X	X	X	X			
GALL, TERESA LYNN		R		X	X	X	X			
HARVEL, NORILINA		O		X	X	X	X			
KIM, WOO-SOON	9-17-0039	R		X	X	X	X			
LIN, TING HSUAN		O		X	X	X	X	PTG		I
MCCLYMONDS, CALLIE DEE		R		X	X	X	X			
MORSE, TERRI B		R					X			
NEWMAN, SAM HAO		R					X			
PATTERSON, CYNTHIA MARIE		R		X	X	X	X			
PHAKAKAYAI, ORLALAK		O		X	X	X	X			
PIERCE, ROSEMARY T		R		X	X	X	X			
PLOHARZ-BILLING, TERI LYNN		R		X	X	X	X			
ROBISON JR, CLARENCE WILLIAM		O		X	X	X	X			I
SCHOENE-HIGHSMITH, ANTOINETTE		R		X	X	X	X			
ST PETER, BRIAN D		R		X	X	X	X			
STEGNER, PAUL DALE		O		X	X	X	X			I
STROBEL, GINA M		R		X	X	X	X			
TATE, RAINY L		R					X			
THOMPSON, TRENT CHARLES		R		X	X	X	X			
VANCE, EMALINE CLAUDEAN		O		X	X	X	X	PTG		
YARBROUGH, THOR GUNTER		O		X	X	X	X			
YOUNGWIRTH, DEBORAH		R				X	X			
Total Candidates: 30				26	25	25	28			
Exam Phoenix AZ										
SPAHR, JASON SPENCER	9-26-0003	R			X	X				
Total Candidates: 1				0	1	1	0			
Exam POC										
AKINS, MELISSA JO		O		X	X	X	X			
ALLEN, KATINA C		O		X	X	X	X			I
ARMSTRONG, MATTHEW K		R		X	X	X	X			
BLONQUIST, AARON DON		R		X	X	X	X			
BOBBITT, MICHELLE LYNN		R		X	X	X	X			
BORJAS, DAVID LEON		O		X	X	X	X			I
BRYANT, BREEIN NICHOL		R			X		X			

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BYINGTON, NANCY L	R		X	X	X	X	
CALDWELL, MICHELLE JANETTE	R		X		X		
CAMPBELL, PENNY LEE	R		X	X	X	X	
CATMULL, JACOB HENRY	O		X	X	X	X	I
COOPER, BRANDY J	R		X	X	X	X	
COSMAN, JAMES AARON	O		X	X	X	X	SC I
CRANDALL, ROBERT PARKINSON	R			X		X	
DANIEL, DAVID	R	9-27-0001		X			
DANIEL, SANDRA J	R		X	X	X	X	
DUTSON, DAVID SAMUEL	R		X	X	X	X	
EVANS, RUSSELL VAUGHN	R		X	X	X	X	
FARNES, SCOTT LARRY	R		X	X			
GEE, NICOLE L	R		X	X	X	X	
GILLETT, REBECCA RAE	O		X	X	X	X	I
GOODWIN, MITCHELL EVERETT	R				X	X	
GRAY, JAMIE MICHELLE	R		X	X	X	X	
HADERLIE, SARAH MARIE	O		X	X	X	X	SC I
HALL, LISA ANNE	O		X	X	X	X	I
HARRIS, BEAU DAVIS	O		X	X	X	X	I
HODSON, EMILY JOYCE	O		X	X	X	X	I
HUMPHRIES, PAMELA ANN	R			X			
HURLEY, ELOISE	R		X	X	X	X	
JENSEN, CRAIG JAMES	R		X	X	X	X	
JOHN, TRISTAN LANCE	O		X	X	X	X	
JOHNSON, BLAKE ROSS	O		X	X	X	X	I
KEARSLEY, KENNETH DAVID	R		X	X	X	X	
KELLER, MEGAN KELLY	O		X	X	X	X	I
KELLY, BRADLEY C	R			X	X		
LAMMERS, REX L	R		X	X	X	X	
LEE, LITZE	R		X	X	X	X	
LEHMAN, SANDRA'E JEAN	R		X	X	X	X	
MAART, DE ANN	R		X	X	X	X	
METCALF, JENIFER KATHRIN	R		X	X	X	X	
MISKIN, CORBET R'TEL	R		X				
MORRIS, ROBERT CHARLES	R		X	X	X	X	
NELSON, DONALD EUGENE	R		X	X	X	X	
PRYOR, MICHAEL DAVID	R		X	X	X	X	
ROMERO, LUIS MIGUEL	O		X	X	X	X	I
SECKEL, LAURA ANN	R		X	X	X	X	PTG
SHARP, BLAKE W	R		X	X	X	X	
SHELLEY, KADE M	O		X	X	X	X	I
SMART, TRAVIS MARLOW	O		X	X	X	X	I
SMITH, LINDA S	R		X	X	X	X	
STEARNS, MICHAEL WAYNE	R		X	X	X	X	
SWANSON, CAROLYN MARIA	R		X	X	X	X	
VILLARROEL, MARCELA M	R		X	X	X	X	
WHITWORTH, WESTON TODD	R		X	X	X	X	
WILSON, JERI LYNETTE	R		X	X	X	X	
Total Candidates: 55			49	52	49	49	
Exam Salt Lake City UT							
WALDRON, BRENT GARDNER	R	9-26-0001				X	
Total Candidates: 1			0	0	0	1	

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Exam Spokane WA												
GIBSON, WENDY LU	9-26-0002	R		X	X	X	X					
Total Candidates: 1				1	1	1	1					
Candidate	Candidate #	Original	Status	LPR	AUD	ARE	FARE	PTG	SC	I		
Exam Montana												
RABARACCI, ROBERT			R		X	X	X	X				
Total Candidates: 1				1	1	1	1					

Summary

Exam Date: **11/1/2003**
 Total Candidates this Exam **261**
 Original: 92
 Reexam: 169
 LPR: 211
 AUDIT: 228
 ARE: 217
 FARE: 230

Proctoring Assignments: Proctoring assignments were made for the November 5 and 6, 2003 CPA Exam for Boise, Pocatello and Moscow.

(D) 1. CBT Update: Ms. Porter reported the Act and Rules are ready for the transition to computer based testing. NASBA, AICPA, and Prometric are prepared for the April 5, 2004 launch date. Denise Hanley from NASBA will visit Boise in late September 2003 to work on the computer processes for transmitting candidate information to the Gateway. As part of the task force committee, Ms. Porter will attend the October 17, 2003 CBT meeting in Baltimore to view a test of the scheduling process and delivery of the computerized exam.

2. CBT Candidate Fees to NASBA: Candidates will send Idaho's administrative fee directly to the Board office with their application. Once approved, the Board will send an Authorization to Test (ATT) to NASBA's Gateway, which issues a payment coupon to the candidate. Once the candidate submits payment to NASBA, the Gateway issues a Notice to Schedule (NTS) to the candidate, and notifies Prometric of the candidate's eligibility. The candidate uses the NTS when calling Prometric to schedule the exam. The NTS is good for six months from the date it is issued. If a candidate does not schedule and sit for the exam within six months, the NTS expires and the candidate must reapply. *Refunds for No Shows:* NASBA always earns their fee, AICPA's fee is earned when the exam is taken and graded; Prometric earns their fee when the exam is scheduled. If a candidate does not schedule or sit for the exam, NASBA will handle the refund. The Board directed Staff to enter into an agreement with NASBA to have the unearned money returned to each candidate, and to define the NASBA charge for each refund check issued.

3. Contract with NASBA: NASBA's Gateway acts as the national candidate database and will charge each candidate \$10 per section of the exam to develop, operate and maintain the Gateway. A Staff recommendation for entering into a contract for this service will be presented at the December Board meeting.

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7. APPLICANTS FOR LICENSURE AND PRACTICE PRIVILEGES

(A) *Special Considerations:* Mr. Rasmussen moved to approve the two special consideration license applications from the Executive Session. Ms. Donnelley seconded. Motion carried. A letter acknowledging the negative disclosures on the good moral character inquiry will be sent to the licensee stating no action will be taken this time. However, the disclosure will be a component in the future when considering license renewals.

(B) *New Licensees and Practice Privileges:* Ms. Pumphrey moved to accept the following list of new licensees from CP-4228 through CP-4262 and Practice Privileges from PP-0052 through PP-0056. Mr. Pilcher seconded. Motion carried.

New Licensees from CP-4228 through CP-4262

EntityName	FileNumber	LicenseTyp	LicenseBeginnin	LicensureMetho	LicensureMethod
FULLER, DENISE D	CP-4228	CPA	7/18/2003	Exam	
PATTEE, DAVID M	CP-4229	CPA	7/18/2003	Reciprocity	UT
HENRY, AUDREY	CP-4230	CPA	7/18/2003	Exam	
HILL, TRACIE LYNN	CP-4231	CPA	7/18/2003	Exam	
SLOAN, AUBRAE NICOLE	CP-4232	CPA	7/18/2003	Exam	
BILBAO, MILA	CP-4233	CPA	7/23/2003	Exam	
FALES, ANDREW WILLIAM	CP-4234	CPA	7/28/2003	Reciprocity	DE
CAMPOS, KARI MARIE	CP-4235	CPA	7/28/2003	Exam	
MINK, JOHN S	CP-4236	CPA	7/28/2003	Exam	
LARSON, CLIFF J	CP-4237	CPA	8/22/2003	Exam	
MAHLER, JOHN J	CP-4238	CPA	8/22/2003	Exam	
YTURRALDE, ELIZABETH	CP-4239	CPA	8/22/2003	Exam	
CAPRAI, CHARMAINE C	CP-4240	CPA	8/28/2003	Exam	
CROZIER, SHELBY DIANE	CP-4241	CPA	8/28/2003	Exam	
ANDERSON, ROBERT BRENT	CP-4242	CPA	9/9/2003	Reciprocity	UT
MURATA, JEROD TOKIMASA	CP-4243	CPA	9/9/2003	Exam	
LAMPRECHT, MARLYNN J	CP-4244	CPA	9/9/2003	Exam	
HURST, DAVID JAMES	CP-4245	CPA	9/9/2003	Exam	
GRUBER, DELAINE HESS	CP-4246	CPA	9/9/2003	Reciprocity	OR
WOOTTON, MICHAEL ALAN	CP-4247	CPA	9/17/2003	Exam	
SMITH, DENNIS G	CP-4248	CPA	9/17/2003	Exam	
DAVIS, AMY MARIE	CP-4249	CPA	9/17/2003	Exam	
DRUFFEL, ELIZABETH M	CP-4250	CPA	9/17/2003	Exam	
VIALPANDO, LAURA LEE	CP-4251	CPA	9/17/2003	Exam	
CHAPMAN, AMANDA N	CP-4252	CPA	9/17/2003	Exam	
COURTER, TIFFANY MARISSA	CP-4253	CPA	9/17/2003	Exam	
HOLBROOK, JOHN LAFAYETTE	CP-4254	CPA	9/17/2003	Exam	
UMLAND, CAMILLA DORA	CP-4255	CPA	9/17/2003	Exam	

New Practice Privilege PP-0052 through PP-0056

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EntityName	FileNumber	LicenseType	LicenseBeginning	LicensureMethod	State
RIBAIL, ARDIS R	PP-0052	Practice Privileges	8/6/2003	Temporary License	WA
LACY, PATRICK J	PP-0053	Practice Privileges	8/6/2003		NE
BALLE, MICHAEL J	PP-0054	Practice Privileges	8/7/2003	Practice Privileges	UT
STAUFFER, STEVEN C	PP-0055	Practice Privileges	8/20/2003	Temporary License	UT
PATTERSON, STEPHEN	PP-0056	Practice Privileges	9/11/2003		

(C) Reciprocity Requirements: Ms. Porter discussed the role of State Boards to fulfill their obligation of protecting the public while facilitating the licensing of individuals. The Board reviewed the requirements for reciprocal licensure, which is the situation when a licensee from another jurisdiction relocates his or her principle place of business to Idaho. Idaho occasionally has difficulties granting reciprocal licenses to individuals from California if they did not sit for all parts not yet passed when taking the CPA Exam. However, once the CPA Exam is computerized, candidates may elect to take the exam one section at a time. Therefore, recently licensed individuals from California may be penalized in comparison to individuals newly licensed under CBT. Board directed Staff to evaluate the Idaho Accountancy Act and Rules to ensure that this penalty will not exist. Staff will report back at the December meeting.

8. DIRECTORS REPORT

(A) Public Officials Exemption: Ray Ineck and Tom Haddock, CPA from Legislative Audit and Darla Rankin, CPA from the State Controller Office attended this portion of the meeting for clarification on non-licensed public officials signing reports. Mr. Costello, NASBA Executive Director, participated via conference call. Mr. Costello confirmed that the intent of Section 14(a) of the Uniform Accountancy Act would exempt public officials from the Accountancy Act and Rules in the context of issuing financial reports. Mr. Costello said non-licensed government auditors are performing their duties under the direction of the Legislature in accordance with their employment.

(B) NASBA Bylaws: Proposed Changes: Ms. Porter distributed copies of the explanation of proposed changes to NASBA's Bylaws stating the focus is to clean up language, increase consistency and strengthen the Nominating Committee by specifying the need to be present to vote. After discussion, the Board directed Mr. Bird to vote in favor of the amendments at the NASBA Annual Meeting.

(C) Involuntary Lapsed Status: Ms. Porter updated the Board on the new rules effective July 1, 2003 for licensees who did not renew their license by the deadline of August 1, 2003. Those licensees will be placed into lapsed status for non-compliance. To reinstate their license in the future, they are required to submit 80 hours of CPE and pay the required reinstatement fee.

(D) Accountancy Rule Changes: The Board directed Staff to initiate action to adopt changing the Idaho Accountancy Rules for AICPA standards from 2003 to 2004.

(E) Liaison to CPE Committee: Ms. Pumphrey moved to reappoint Mr. Craig Rasmussen as the Board Liaison to the CPE committee. Ms. Berryman seconded. Motion carried.

(F) Director Activity Update: Director activities for July through September 2003 were provided.

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9. TREASURERS REPORT

The Board reviewed the Treasurers Report for the periods of July and August 2003. Ms. Porter reported the budget request had been submitted in early September to the Governor's Division of Financial Management and the Legislative Budget Office. Ms. Porter asked for the Board's direction regarding travel expenses for NASBA and AICPA activities incurred by herself and Ms. Gentry. Mr. Pilcher moved to endorse the prepayment of travel costs associated with the two NASBA committees Ms. Porter serves on, and the AICPA pre-test events Ms. Gentry participates in, provided the Board is reimbursed promptly upon payment from NASBA and AICPA. Ms. Donnelley seconded. Motion carried.

10. SCHEDULE UPCOMING BOARD MEETINGS

The next meeting of the Idaho State Board of Accountancy is scheduled for Wednesday, December 3, 2003 at the Board office in Boise. Ms. Donnelley moved the following meeting dates for 2004: Wednesday, April 28, 2004; Friday, July 16, 2004; Wednesday, September 22, 2004; and Wednesday, December 8, 2004. Ms. Berryman seconded. Motion carried.

There being no further business before the Board, the meeting was adjourned at 2:40 PM.

Larry R. Bird, CPA, Chair

James R. Pilcher, CPA, Vice-Chair

R. Craig Rasmussen, CPA, Secretary