

MINUTES

IDAHO STATE BOARD OF ACCOUNTANCY

Boise, Idaho

September 30, 2004

REGULAR SESSION

The Idaho State Board of Accountancy's September 2004 Board Meeting was held at the offices of Moffatt Thomas Barrett Rock & Fields, Chtd in Boise, Idaho. The meeting was called to order at 8:38 AM with Chair Jim Pilcher, CPA presiding. The Board adjourned to Executive Session at 8:40 AM. The Executive Session concluded at 9:57 AM with the Regular Session immediately reconvening. A break was taken from 10:07 AM to 10:35 AM with the Regular Session resuming at that time. Regular Session adjourned at 12:15 PM.

ROLL CALL: The following members of the Board were present:

Jim Pilcher, CPA, Chair
Craig Rasmussen, CPA, Vice-Chair
Lisa Donnelley, CPA, Secretary
Bette Jo Berryman, LPA Treasurer
Don Etter, Public Member
Charlie W. Clark, CPA, CPA Member

Absent and Excused:

Samuel K. Cotterell, CPA, CPA Member

Barbara Porter, Executive Director and Larry Hunter, Attorney were present as Board staff. Linda Trent, of the Idaho Association of Public Accountants, attended after the Executive Session.

1. CONVENE REGULAR SESSION

(A) Introduction of New Board Members: Charles (Charlie) W. Clark, CPA from Deaton & Company in Pocatello, Idaho was introduced and welcomed to the Board. Samuel (Sam) K. Cotterell, although unable to attend, was enthusiastically acknowledged by the Board for his willingness to be reappointed.

(B) Approve Minutes: Mr. Rasmussen moved to accept the minutes of the July 29, 2004 Board Meeting. Ms. Donnelley seconded. Motion carried.

2. EXECUTIVE SESSION: Mr. Pilcher, 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; exam special considerations and scores; licensure special considerations and disclosures. All members of the Board present voted as follows: Lisa Donnelley, yes; Charlie Clark, yes; Bette Jo Berryman, yes; Don Etter, yes; Jim Pilcher, yes; Craig Rasmussen, yes.

3. ACTION ITEMS FROM THE EXECUTIVE SESSION: When the Regular Session resumed, the Board addressed items from the Executive Session.

(A) Approve Minutes: Ms. Berryman moved to approve the minutes of the July 29, 2004 Board Meeting Executive Session. Mr. Rasmussen seconded. Motion carried.

(B) Status Reports on Complaints: Mr. Etter moved to continue monitoring Docket #2004-01 and Docket #2004-02. Ms. Donnelley seconded. Motion carried. Dockets remain open.

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Docket #2004-03 will also remain open. Mr. Rasmussen excused himself from any current or future action on this docket due to a possible conflict of interest. Ms. Donnelley moved to dismiss and close Docket #2003-06. Ms. Berryman seconded. Motion carried.

(C) Cease & Desist: No action taken.

(D) Exam Special Considerations: Mr. Rasmussen moved to formally ratify the Board action via fax for approval of the special consideration candidate. Mr. Etter seconded. Motion carried.

4. DIRECTOR'S REPORT:

(A) Access Idaho: A contract was signed with Access Idaho for the development of an on-line renewal program. The contract set forth the costs for use of the on-line renewal service.

The system is anticipated to be in place for licensees and practice privilege holders to use for the 2005 renewals. Ms. Porter presented a sample of the Access Idaho web pages for the Board's review and discussion.

(B) Rule Changes: Ms. Porter reported rule changes, based upon input from July's Board Meeting, were submitted to the Office of Administrative Rules for public announcement.

(C) Director's Report: Ms. Porter's informed the Board of her activities since July 2004.

5. TREASURER'S REPORT: The Board reviewed FY05 year-to-date Treasurers Report.

6. LICENSEES AND PRACTICE PRIVILEGES:

(A) New Licensees: Ms. Berryman moved to ratify the following list of new licensees, including CP-4371 to CP-4385. Ms. Donnelley seconded. Motion carried.

Name	Number	Method	State	License Date
BHATTACHARYA, MAMATA	CP-4375	Exam		8/18/2004
BUCKENDORF, BENJAMIN DAVID	CP-4380	Exam		8/30/2004
CALDWELL, MICHELLE J	CP-4374	Exam		8/18/2004
FITZGERALD, KRISTINA MARIE	CP-4384	Transfer of Grades	UT	9/17/2004
HADERLIE, SARAH MARIE	CP-4376	Exam		8/23/2004
JOHNSON, TODD THALES	CP-4377	Exam		8/23/2004
KAUFMANN, ELIZABETH ANN	CP-4385	Transfer of Grades	MT	9/17/2004
KUNZMAN, JOSEPHINE WATERS	CP-4383	Exam		9/17/2004
NELSON, ARLENE G TRAMP	CP-4371	Reciprocity	KY	8/3/2004
NEWMAN, SAM HAO	CP-4372	Exam		8/18/2004
ODENBRETT, RANDALL K	CP-4379	Reciprocity	CA	8/30/2004
PALFREYMAN, BRYAN L	CP-4378	Reciprocity	CA	8/25/2004
PARRY, RYAN	CP-4382	Transfer of Grades	NV	9/2/2004
SCHWARTZ, MICHELLE LOUISE	CP-4373	Exam		8/18/2004

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(B) New Practice Privileges: Mr. Rasmussen moved to ratify the following list of new Practice Privileges, PP-0111 to PP-0131. Ms. Donnelley seconded. Motion carried.

Number	Name	Beginning	State
PP-0111	ABRAMS, MARC	7/28/2004	CA
PP-0123	CASE, MARY	9/15/2004	OR
PP-0120	CONNER, RALPH A	9/15/2004	WA
PP-0114	COSTELLO, JOHN	8/18/2004	CA
PP-0112	CRAYCROFT, JAMES R	7/29/2004	CA
PP-0121	FISHER, JOHN T	9/15/2004	WA
PP-0115	FRICKLE, DAN J	8/26/2004	WA
PP-0117	GREEN, CRAIG	9/1/2004	WA
PP-0126	MULLERLEILE, KEVIN	9/15/2004	OR
PP-0118	PENA, JENNIFER M	9/2/2004	WA
PP-0122	SANDERS, ABBY	9/15/2004	WA
PP-0116	SIEGFRIED, JAMES	8/26/2004	CA
PP-0128	SIMPSON, SCOTT	9/15/2004	OR
PP-0125	SMITH, BRAD	9/15/2004	OR
PP-0124	SMITH, LYN MARIE	9/15/2004	OR
PP-0119	SMITH, RYAN DAVID	9/15/2004	WA
PP-0113	STADTMULLER, ROGER ANDREW	8/3/2004	OR
PP-0127	VISSER, AMANDA	9/15/2004	OR

7. EXAMINATION:

(A) Approve Candidates: Mr. Clark moved to ratify staff approval of the exam candidates whose applications were received between July 21, 2004 and September 29, 2004. Mr. Rasmussen seconded. Motion carried.

Examinee		Type	Date ATT Issued
WEI, DONG	EC-002037	FT	7/29/2004
SALES, KYLE DEAN	EC-001974	FT	9/2/2004
BUGGE, KIRSTEN	EC-002006	FT	8/3/2004
KESLER, LANDON K	EC-002017	FT	9/23/2004
LEE, SEONG HYUN	EC-002048	FT	7/29/2004
LATHEN, JANNA R	EC-002055	FT	8/24/2004
BENZEL, KIMBERLY A	EC-002056	FT	8/24/2004
FENTON, LANCE SCOTT	EC-002061	FT	9/2/2004
JARAMILLO, JARDON T	EC-002062	FT	9/2/2004
SHLEY ROBERT	EC-002086	FT	9/29/2004

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WADSWORTH, FREDERICK D	EC-002073	FT	9/29/2004
THOMPSON, JONI MICHELLE	EC-002068	FT	9/29/2004
SMITH, SUZANNE SOLVEIG	EC-002067	FT	9/29/2004
MINERT, DAVID RYAN	EC-000313	RE	8/18/2004
LINDSAY, AMY ERICKA	EC-000324	RE	9/14/2004
HUDSON, RHEANON LYNN	EC-000248	RE	7/22/2004
DUFFY, DANA MARIE	EC-000294	RE	9/2/2004
BOWDEN 3RD, JAMES EDWARD	EC-000289	RE	9/14/2004
WARE, BRIAN DOUGLAS	EC-000259	RE	9/29/2004
WILLIS, TABBATHA LEE	EC-000312	RE	9/29/2004
HAGEN, DASHA ERIKA	EC-000247	RE	8/18/2004
PICKERING JR, RODNEY TRAVIS	EC-000240	RE	9/14/2004
BAILEY, CHAD AARON	EC-000754	RE	7/27/2004
GREENTREE, JOHN DUANE	EC-000176	RE	7/22/2004
ALLEN, ROBERT G	EC-000690	RE	7/30/2004
LEE, LITZE	EC-000330	RE	9/14/2004
WHITE, MICHAEL ALLEN	EC-001971	RE	9/29/2004
CROFT, DOUGLAS VICTOR	EC-000800	RE	8/11/2004
NELSON, TANYA DAWN	EC-000233	RE	7/29/2004
RINALDI, ANTHONY VINCENT	EC-000452	RE	8/18/2004
SNARR, LISA JO	EC-002046	RE	9/14/2004
SCHANZ, NATHAN GRAMMES	EC-001994	RE	7/27/2004
WALTERS, PAUL RAYMOND	EC-001988	RE	7/22/2004
SALES, KYLE DEAN	EC-001974	RE	7/22/2004
ELVEN, CONSTANCE RENEE	EC-001966	RE	9/1/2004
KIEL, STEVEN MICHAEL	EC-001959	RE	7/23/2004
LINGBLOOM, HEATHER ILEA	EC-000474	RE	7/22/2004
JOHN, TRISTAN LANCE	EC-000382	RE	8/11/2004
WALKER, NATHAN RAY	EC-000424	RE	9/14/2004
SHELLEY, KADE M	EC-000415	RE	8/11/2004
ANDERSON, JOSHUA DWAIN	EC-000409	RE	7/22/2004
HACKETT, LAUREN AMANDA	EC-000407	RE	9/1/2004
GOLDING, KEITH BURNETT	EC-000400	RE	8/3/2004
HURLEY, ELOISE	EC-000395	RE	7/27/2004
DINES, BRADLEY RONALD	EC-000040	RE	9/14/2004

Total Applications: **53**
 First Time: **20**
 Re-Exam: **32**
 Transfer: **1**

Total Att's Exported: **45**
 First Time: **13**
 Re-Exam: **32**
 Transfer: **0**

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(B) CBT Update:

1. Statistics: A total of 37 candidates consisting of 11 Original, 25 Re-Exam and 1 Transfer sat in the first testing window. Eight of the re-exam candidates finished passing the four sections of the exam. The total pass rate was 50.9%.

2. Re-Score Error: Ms. Porter reported that the AICPA rescored the exams from the first test window based upon information received after the scores had been released. 63 candidates nationwide had a section of the exam that went from Fail to Pass. No Idaho candidate scores were changed.

3. NASBA CBT Research: Ms. Porter reported Joe Cote of NASBA requested permission to conduct a survey of CBT candidates for the purpose of improving the examination process. Mr. Rasmussen moved to recommend the Board direct Ms. Porter and the staff to notify NASBA that Idaho does grant NASBA permission to conduct the survey as outlined by Mr. Cote. Mr. Clark seconded. Motion carried.

8. FIRM REGISTRATION AND PEER REVIEW:

(A) Appointment of Board Liaison to the PROC: Mr. Rasmussen accepted the appointment made by Mr. Pilcher, Board Chair, as Board Liaison to the Peer Review Oversight Committee.

(B) Appointment of the Peer Review Oversight Committee Chair: Mr. Clark moved to appoint Mr. Scott Dockins as the replacement Mr. Lou Henry. Mr. Etter seconded. Motion carried. Mr. Rasmussen moved for the Board to direct Ms. Porter to draft a letter of appreciation to Mr. Henry for years of service on the Peer Review Oversight Committee. Ms. Donnelley seconded. Motion carried.

(C) PCAOB Inspection Reports and Disclosure Agreement: The Board heard discussion from Ms. Porter and Mr. Hunter on the PCAOB's move to share their inspection reports of individual firms with state regulatory agencies. Mr. Hunter reviewed the disclosure agreement and found its content was consistent with Idaho law. Mr. Rasmussen moved to authorize Ms. Porter to complete the form in accordance with Legal Counsel recommendations and further moved to authorize the Chair to sign the agreement. Ms. Donnelley seconded. Motion carried.

9. APPOINTMENT OF BOARD LIAISON TO THE CPE COMMITTEE: Ms. Bette Jo Berryman accepted the appointment of the Board Liaison to the CPE Committee made by Board Chair James Pilcher.

10. NASBA UPDATE:

(A) Bylaw Changes: Ms. Porter, Mr. Pilcher, Ms. Donnelley, Mr. Clark, Mr. Cotterell, and Mr. Rasmussen will represent the Board at NASBA's 97th Annual Meeting to be held October 17 – October 20, 2004 in Chicago, Illinois. Ms. Kitty Pumphrey, a former Board member and a member of the ERB, and will also be in attendance. Mr. Rasmussen moved to authorize Board Chair James Pilcher to vote affirmatively for the bylaw changes, based upon current consensus. However, given discussion that may occur on the floor during NASBA's Annual Meeting, Mr.

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Pilcher is authorized to use his best judgment in voting at that time. Mr. Clark seconded. Motion carried.

(B) Focus Questions: The Board discussed the current questions and directed Ms. Porter in submitting the answers to the Regional Director.

(C) ALD Information: Ms. Porter reported this NASBA Task Force consisting of Executive Directors has been convened for the purpose of guidance in development of a national licensee database. The database would allow state regulatory boards, firms, and the general public to access centrally located information on licensees.

The following scheduled Board Meeting dates are December 9, 2004 in Boise, April 21, 2005 in Boise and July 14, 2005 in McCall.

There being no further business before the Board, the meeting was adjourned at 12:15 PM.

James R. Pilcher, CPA, Chair

R. Craig Rasmussen, CPA, Vice-Chair

Lisa L. Donnelley, CPA, Secretary