

MINUTES

IDAHO STATE BOARD OF ACCOUNTANCY

Boise, Idaho

December 9, 2004

REGULAR SESSION

The Idaho State Board of Accountancy's December 2004 Board Meeting was held at the office of the Idaho State Board of Accountancy in Boise, Idaho. The meeting was called to order at 9:07 AM with Chair Jim Pilcher, CPA presiding. The Board adjourned to Executive Session at 9:12 AM. The Executive Session concluded at 10:14 AM with the Regular Session immediately reconvening. A break was taken from 10:19 AM to 10:38 AM with the Regular Session resuming at that time. A lunch break was taken from 11:50AM to 12:30 PM. The Board went into Executive Session from 12:30 PM to 12:34 PM with the Regular Session immediately resuming at that time. The Regular Session adjourned at 1:00 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
Samuel K. Cotterell, CPA, CPA Member

Barbara Porter, Executive Director, participated via conference call.
Sue Lenon and Larry Hunter, Attorney were present as Board staff.

1. CONVENE REGULAR SESSION: Ms. Donnelley moved to accept the minutes of the September 30, 2004 Board Meeting. Mr. Rasmussen seconded. Motion carried. Ms. Porter asked for a motion to correct the transposition of grades for one of the Exam candidates from the April 2004 Board minutes. Mr. Rasmussen moved to accept the information supplied and corrected the April 2004 Board minutes. Ms. Berryman 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; and staff recognition. All members of the Board present voted as follows: Lisa Donnelley, yes; Don Etter, yes; Craig Rasmussen, yes; Bette Jo Berryman, yes; Sam Cotterell, yes; Charlie Clark, yes; Jim Pilcher, yes.

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

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

(B) Status Reports on Complaints: No action taken.

(C) Cease & Desist: No action taken.

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

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for the exam. Mr. Cotterell seconded. Motion carried. Mr. Cotterell moved to approve the Uniform CPA Examination Scores from the July/August 2004 testing window. Mr. Clark seconded. Motion carried.

(E) Employee Considerations: Mr. Rasmussen moved on behalf of the Board in appreciation for the exceptional work of the Board staff to grant a “Free Day” for each Board staff to be used in 2005. Mr. Etter seconded. Motion carried. Mr. Clark moved to approve sending appropriate staff members and the Board attorney to the Executive Directors Conference, Legal Counsel Conference and CPE conference in March 2005. Mr. Etter seconded. Motion carried.

4. REPORTS TO THE BOARD

(A) Director Report

1. Online License renewal update: Access Idaho will have the licensing system ready for the 2005/2006-renewal period.

2. Financial Statements without Reports: According to a survey, approximately two-dozen Idaho licensees are using Idaho’s Act and Rules exemption of allowing licensees to issue “plain paper” financial statements for third party reliance.

3. SOX: A news release from the Texas Board of Accountancy on problems that can arise from hasty decisions in applying SOX to all public interest entities was reviewed. Both items were informational; no action was required.

(B) Treasurer Report: The Board reviewed FY05 year-to-date Treasurers Report.

5. EXAMINATION

(A) Ratify Staff Approval of Examination Candidates: Mr. Cotterell moved to approve the list of exam candidates including the Special Consideration candidates from the Executive Session and the addition Mr. Gooden to the list of candidates. Ms. Berryman seconded. Motion carried.

Authorization to Test Issued from: 9-30-04 to 12-6-04

Examine	Type	Date
ANDRUS, MICHAEL SPENCER EC-002050	FT	10/7/2004
GINES, GAYLE MICHELLE EC-002087	FT	10/8/2004
GROENERT, DANIELLE LEE EC-002092	FT	10/13/2004
PETERSEN, BLAKE DALE AP-002094	FT	10/13/2004
PETERSEN, BLAKE DALE AP-002094	FT	10/26/2004
WICKHAM, JEFFREY LYNN EC-002096	FT	10/13/2004
HOGAN, JODY ANN EC-002103	FT	10/28/2004
BOND, ERIC JAMES EC-002104	FT	10/28/2004
HYATT, ROSS BRENT EC-002109	FT	11/4/2004
GOODEN, ERIC SHELDON	FT	11/16/2004
DOUGLAS, JENNIFER EC-002113	FT	11/17/2004
WELLS, BRANDON LEE EC-002095	FT	10/13/2004
CROFT, DOUGLAS VICTOR EC-000800	RE	10/26/2004
GREENTREE, JOHN DUANE EC-000176	RE	10/20/2004

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DOSTER, PHILLIP REAGAN EC-000157	RE	10/6/2004
JONES, RONALD SAXTON EC-000076	RE	10/7/2004
BOBBITT, MICHELLE LYNN EC-000062	RE	11/9/2004
PACKWOOD, ANNE-MARIE EC-000813	RE	12/1/2004
LARSON JR, JOHN ARTHUR EC-000008	RE	10/6/2004
BAERLOCHER, CHRISTOPHER MARC	RE	11/2/2004
GERLACH, SANDRA LESLIE EC-000596	RE	11/17/2004
PITMAN, JENNA CLARA EC-000844	RE	12/6/2004
BURKE, CAROLYN MARIE EC-000830	RE	10/20/2004
SMITH, WILLIAM L EC-000175	RE	11/2/2004
IBARRA, DANNY J EC-000459	RE	11/4/2004
RHUMAN, RANDALL MACK EC-000769	RE	11/3/2004
PRYOR, MICHAEL DAVID EC-000269	RE	10/20/2004
WHITWORTH, WESTON TODD EC-000291	RE	12/6/2004
METCALF, JENIFER KATHRIN EC-000303	RE	11/9/2004
PECK, KYLE DUANE EC-000314	RE	11/9/2004
JOHNSON, WARREN TYLER EC-000316	RE	10/20/2004
GOODWIN, MITCHELL EVERETT EC-000344	RE	11/2/2004
MARSHALL, BONNIE JO EC-000389	RE	10/20/2004
HOLLEY, PATRICIA ANN EC-000529	RE	11/17/2004
HARRIS, BEAU DAVIS EC-000436	RE	11/9/2004
KIEL, STEVEN MICHAEL EC-001959	RE	10/20/2004
LOVELL, TARA JEAN EC-001981	RE	10/20/2004
WALTERS, PAUL RAYMOND EC-001988	RE	11/4/2004
SCHANZ, NATHAN GRAMMES EC-001994	RE	11/17/2004
PETERSON, JASON LEE EC-000403	RE	11/4/2004

Total Att's	39
First	11
Re-Exam	28

(B) CBT Update: Statistics from the second testing window for July and August 2004 showed sixty-seven Idaho candidates took ninety-seven sections of the computer-based CPA Examination.

6. LICENSEES AND PRACTICE PRIVILEGES

(A) New Licensees: Mr. Rasmussen moved to ratify the following list of new licensees,

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including CP-4386 to CP-4398. Ms. Donnelley seconded. Motion carried.

Name	Number	Method	State	Licensed
REED, CRAIG ETHAN	CP-4386	Exam		10/7/2004
TWISS, JOHN D	CP-4387	Exam		10/7/2004
JOHNSON, KRISTOFER WADE	CP-4388	Exam		10/7/2004
ALIVERTI, DAWN A	CP-4389	Reciprocity	WA	10/28/2004
SMITH, HYRUM LEGRAND	CP-4390	Exam		10/28/2004
PEARSON, STACY M	CP-4391	Reciprocity	OR	11/3/2004
VESTAL, RYAN KELBY	CP-4392	Transfer of Grades	OR	11/17/2004
KNIGHT, TINA LOUISE	CP-4393	Transfer of Grades	NM	11/18/2004
JONES, JOHN T, JR	CP-4394	Exam		11/19/2004
STEPHANI, KRISTA MARIE	CP-4395	Exam		11/19/2004
WARD, TAWNYA DENISE	CP-4396	Exam		11/19/2004
KELLEY, JOAN M	CP-4397	Reciprocity	MO	11/19/2004
CONRAD, JOHN W	CP-4398	Transfer of Grades	CO	1/1/2005

(B) New Practice Privileges: Mr. Cotterell moved to ratify the following list of new Practice Privileges, PP-0132 to PP-0138. Mr. Clark seconded. Motion carried.

Number	Name	Issued	State
PP-0132	WARD, LARRY A	10/6/2004	UT
PP-0133	AMMONS, TERRENCE E	10/6/2004	GA
PP-0134	OBERBROECKLING, KATHERINE M	10/6/2004	IA
PP-0135	SARACENO, ANGELA	10/7/2004	WA
PP-0136	RAWLES, ROBERT N	10/20/2004	OR
PP-0137	CAREY, DAVID TIMOTHY	12/01/2004	CA
PP-0138	SHERWOOD, DAVID VIRGIL	12/01/2004	WA

7. FIRM REGISTRATION AND PEER REVIEW

(A) Peer Review Oversight Committee (PROC): Ms. Pollard gave a summary of the December 2, 2004 meeting and the review of Firm Registration and Peer Review reporting activity for the 2004/2005 filing. Mr. Rasmussen briefed the Board on the creation of the Center For Public Company Audit Firms. The CPCAF was created by the AICPA to provide Peer Review for companies performing audit work for both publicly and non-publicly traded companies. Mr. Rasmussen moved to accept the Administering Organizations as recommended by the PROC committee. Mr. Cotterell seconded. Motion carried.

Approved Administering Organizations are:

California Society of CPA's

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Florida Institute of CPA's
Idaho Society of CPA's
Kansas Society of CPA's
Illinois CPA Society
Maryland Association of CPA's
Minnesota CPA's
Montana Society of CPA's
National Society of Accountants
Nevada Society of CPA's
Oregon Society of CPA's
Washington Society of CPA's

(B) Firm Registration and Peer Review Fees/Fines Waiver Requests: One request for waiver of the late filing fee of the Firm Registration form was rejected on the grounds the licensee moved and failed to notify the Board office of his address change.

8. CONTINUING PROFESSIONAL EDUCATION: Mr. Rasmussen moved to reappoint Mike Rodgers and Bill Allen to the CPE Committee for another 3 years. Mr. Etter seconded. Motion carried.

9. NASBA UPDATE

(A) Focus Questions: The Board provided the Executive Director guidance on answering this quarter's Focus Questions.

(B) Institute of Chartered Accountants Ireland-NASBA enter Mutual Recognition Agreement: The Idaho Accountancy Act and Rules allows granting reciprocity to licensees from countries that have entered into a mutual recognition agreement with NASBA provided the individual sat for and passed the International Qualifications Exam (IQEX) administered by NASBA. This agreement allows Idaho to recognize qualifying Irish Chartered Accountants.

10. UPCOMING MEETINGS

Upcoming Board meeting dates are April 21, 2005 in Boise and July 14, 2005 in McCall.

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There being no further business before the Board, the meeting was adjourned at 1:00 PM.

James R. Pilcher, CPA, Chair

R. Craig Rasmussen, CPA, Vice-Chair

Lisa L. Donnelley, CPA, Secretary