

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
April 21, 2005  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order at 9:10 AM with Chair Jim Pilcher, CPA presiding. The Board adjourned to Executive Session at 9:13 AM and concluded at 11:18 AM with the Regular Session immediately reconvening. A break for lunch was taken from 12:05 PM to 12:30 PM with the Regular Session resuming at that time. The Regular Session adjourned at 1:44 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  
Sam Cotterell, CPA Member  
Charles Clark, CPA Member  
Don Etter, Public Member

Barbara Porter Executive Director, Sue Lenon Board Secretary, and Larry Hunter Attorney were present as Board staff. Melissa Nelson and Gwynne Lethcoe representing the Idaho Society of CPAs and Linda Trent representing the Idaho Association of Public Accountants attended after the Executive Session.

**1. CONVENE REGULAR SESSION:**

*Approve Minutes:* Mr. Clark moved to accept the minutes of the December 9, 2004 Board Meeting. Mr. Rasmussen seconded the motion. Motion carried.

**2. EXECUTIVE SESSION:**

Jim 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, CBT Examination grades and exam special considerations. All members of the Board present voted as follows: Lisa Donnelley, yes; Charles Clark, yes; Bette Jo Berryman, yes; Don Etter, yes; Jim Pilcher, yes; Craig Rasmussen, yes; and Sam Cotterell yes.

**3. ACTION ITEMS FROM THE EXECUTIVE SESSION:**

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

*(A) Approve Minutes:* Mr. Rasmussen moved to approve the minutes of the December 9, 2004 Board Meeting Executive Session. Ms. Donnelley seconded the motion. Motion carried.

*(B) Status Reports on Complaint Dockets:*

**2004-01** – Ms. Donnelley moved to withdraw and close. Mr. Rasmussen seconded. Motion carried.

**2004-02** - Mr. Rasmussen moved to accept the Stipulation and issue the Final Order restricting

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licensee as presented in Executive Session. Mr. Cotterell seconded. Motion carried. Docket to remain open, staff to monitor.

**2004-03** – Mr. Clark moved to close. Ms. Berryman seconded. Motion carried.

**2004-05** – No action taken. Docket to remain open.

**2004-06** – Mr. Rasmussen moved to dismiss and close. Mr. Etter seconded. Motion carried.

**2004-07** – Mr. Rasmussen moved to close. Ms. Donnelley seconded. Motion carried.

**2005-01** – Mr. Rasmussen moved to withdraw and close. Ms. Donnelley seconded. Motion carried.

**(C) Cease & Desist:** Ms. Porter and Ms. Lenon advised the Board on files **CD2005-01** and **CD2005-02**. No action needed.

**(D) Motion to Ratify approval of Exam Special Considerations:** Board took action in Regular Session Item 5A.

**(E) Motion on Licensure Special Consideration:** Mr. Clark moved to direct Staff to accept the application for reciprocal licensure. Ms. Berryman seconded. Motion Carried

**(F) Motion on Classified Staff Performance Evaluations:** Mr. Clark moved to accept the request for an increase in compensation for the Executive Director and Ms. Gentry. Mr. Cotterell seconded. Motion carried. Mr. Rasmussen moved to have the minutes reflect the Board's appreciation to all staff for an excellent job. Mr. Cotterell seconded. Motion carried.

#### **4. REPORTS TO THE BOARD:**

**(A) Director Report:** 1. Access Idaho's On-line License Renewal system is ready for the 2005-2006 License Renewal period starting in May. 2. NASBA's national central database is still in the development process. 3. ISCPA Nominating Committee recommended the names of Brad Swan, CPA, Lewiston and Stan Wood, CPA, Coeur D'Alene to go to the Society membership at their Annual Meeting in May. Governor Kempthorne will appoint one as outgoing Board Member Jim Pilcher's replacement. 4. Ms. Porter presented a list of her involvements since the last Board Meeting.

**(B) Treasurer Report:** Revenue from the CPA Exam continues to be below projections.

#### **5. EXAMINATION**

**(A) Ratify Candidate Approvals:** Mr. Rasmussen moved to approve the special consideration applicant. Ms. Donnelley seconded. Motion carried. Ms. Donnelley ratified staff approval of the Examination Candidate list, including the special consideration applicant from the Executive Session for Testing Window 3 & 4, October 2004 to March 2005. Mr. Clark seconded. Motion carried.

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12-7-04 to 4-14-05

Exam Applicants	Type	Date
MYRICK, AMBER RAE EC-002123	FT	2/17/2005
MARTINDALE, JENNIFER EC-002185	FT	3/29/2005
BOND, ERIC JAMES EC-002104	FT	12/16/2004
HYATT, ROSS BRENT EC-002109	FT	12/16/2004
DOUGLAS, JENNIFER L EC-002113	FT	12/16/2004
JONES, MARY JEANETTE EC-002120	FT	12/20/2004
YIN, HONGWEI EC-002127	FT	1/5/2005
VANDEWATER, NICOLE T EC-002130	FT	1/13/2005
GRIFFIN, EDDIE PAUL EC-002131	FT	2/8/2005
HEISLER, AARON MARK EC-002160	FT	3/2/2005
GOODEN, ERIC SHELDON EC-002119	FT	2/17/2005
GERING, RENAE TRICIA EC-002133	FT	1/13/2005
HALLOCK, PETER MARTIN EC-002175	FT	3/25/2005
HARMON, SHANNA LYNN EC-002172	FT	3/11/2005
MORRELL, ADRIAN KYLE EC-002154	FT	3/2/2005
GREENWOOD, BENJAMIN H EC-002143	FT	2/8/2005
CLEGG, SAMUEL JAMES EC-002141	FT	1/21/2005
GILLESPIE, GABRIELLE LEA EC-002182	FT	3/30/2005
GRAY, JASON MICHAEL EC-002139	FT	1/21/2005
HUNTER, RYAN LARRY EC-002136	FT	1/14/2005
KELLY, BRADLEY C EC-000305	RE	3/11/2005
WILLIAMS, JARED RICHARD EC-000254	RE	12/15/2004
CASE, REBECCA DESIREE EC-000283	RE	3/31/2005
COX, AMY EC-000288	RE	3/31/2005
HUDSON, RHEANON LYNN EC-000248	RE	3/4/2005
KELLY, BRADLEY C EC-000305	RE	3/8/2005
LEHMAN, SANDRA'E JEAN EC-000306	RE	12/21/2004
PECK, KYLE DUANE EC-000314	RE	4/13/2005
GRANGE, KELLY F EC-000327	RE	2/7/2005
HAGEN, DASHA ERIKA EC-000247	RE	3/25/2005
SCHWEIGERT, JACLYN RAE EC-000328	RE	12/15/2004
HUBER, DARREN MILLER EC-000323	RE	/17/2005
GREENTREE, JOHN DUANE EC-000176	RE	1/21/2005
SMITH, JEFFERY SCOTT EC-000094	RE	2/16/2005
THOMAS, DEBORAH MICHELLE EC-000075	RE	3/31/2005
BOBBITT, MICHELLE LYNN EC-000062	RE	3/25/2005

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DRAPER, DERRICK CHARLES EC-000057	RE	3/25/2005
BAILEY, CHAD AARON EC-000754	RE	1/13/2005
SISNEROS, FRED EC-000727	RE	1/7/2005
FARNES, SCOTT LARRY EC-000574	RE	2/7/2005
RHUMAN, RANDALL MACK EC-000769	RE	4/13/2005
LEE, LITZE SC-000330	RE	/21/2005
DINES, BRADLEY RONALD EC-000040	RE	2/8/2005
KIEL, STEVEN MICHAEL EC-001959	RE	1/13/2005
DEATON, TAMARA LYNNE EC-000615	RE	3/31/2005
SIGGLIN, LORA R EC-000707	RE	3/8/2005
PITMAN, JENNA CLARA EC-000844	RE	4/13/2005
FETZER, THOMAS HENNEFER SC-001965	RE	1/4/2005
YIN, HONGWEI EC-002127	RE	4/13/2005
THOMPSON, JONI MICHELLE EC-002068	RE	3/31/2005
ANDRUS, MICHAEL SPENCER EC-002050	RE	1/21/2005
CASTELLAW, GARY ALAN EC-002045	RE	4/13/2005
CASTELLAW, GARY ALAN EC-002045	RE	1/7/2005
WEI, DONG EC-002037	RE	4/13/2005
WEI, DONG EC-002037	RE	1/13/2005
SILER, JEFFREY WADE EC-002016	RE	4/13/2005
PALMER, MICHELE LYNN EC-002011	RE	1/12/2005
HOGABOAM, REIONDA REE EC-001997	RE	4/13/2005
CHADD, JEFFERY SCOTT EC-000448	RE	1/4/2005
WHITE, MICHAEL ALLEN EC-001971	RE	3/2/2005
FISHER, KATHERINE LI SC-000337	RE	1/4/2005
RINALDI, ANTHONY VINCENT EC-000452	RE	1/13/2005
SIGGLIN, LORA R EC-000707	RE	3/11/2005
SANTEE, BRIANA LEIGH SC-000443	RE	1/7/2005
BRAVO, FELISA ANNA MARIA EC-000428	RE	1/21/2005
ANDERSON, JOSHUA DWAIN EC-000409	RE	4/13/2005
ALLEN, KATINA MARIA EC-000401	RE	3/31/2005
HARVEL, NORILINA EC-000391	RE	1/21/2005
LINDSAY, SHANDA LEA EC-000386	RE	12/21/2004
HALL, JEREMY BRANT EC-000367	RE	1/13/2005
PU, TIANYI EC-000354	RE	2/8/2005
FULLMER, KENNETH CRAWFORD EC-000347	RE	3/25/2005
FOLKE, KURT ROBERT EC-001996	RE	2/17/2005
FAULL, ROBERT BRUCE EC-002071	TR	12/22/2004

Total Att's Exported: **74** First Time: **20** Re-Exam: **53** Transfer: **1**

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**(B) CBT Update: 1. Exam Administration Error:** Prometric released a test for the Audit and BEC sections of the CPA exam scheduled for administration during the April/May testing window rather than the current January/February version of these sections. One Idaho candidate was impacted. He elected to wait until June to receive the scores of the exam. **2. NASBA Fee Increases:** Idaho candidates will have to pay a higher per hour seating cost beginning July 2005. **3. Statistics:** Idaho Computer Based Testing candidates are about 63% of our Paper Based Testing candidates. Nationally it is down 79%.

### 6. NEW LICENSEES AND PRACTICE PRIVILEGES:

#### (A) New Licensees: CP-4401 through CP-4438

Mr. Rasmussen moved to ratify the following list of new licensees, including the special consideration applicant considered in Executive Session. Licenses CP-4401 through CP-4438 are effective upon issuance. Ms. Berryman seconded. Motion carried.

AGGERS, PATRICK ELLIOT	CP-4407	Exam		1/7/2005
BARTLETT, ROBERT M	CP-4408	Exam		1/7/2005
BRYANT, BREEIN	CP-4437	Exam		4/20/2005
CORDON, LEE P	CP-4402	Reciprocity	CA	1/1/2005
CROOKHAM, BRYAN ROBERT	CP-4420	Exam		2/17/2005
DEWEY, DAVID E	CP-4428	Exam		3/3/2005
EICHERS, PRESTON M	CP-4403	Reciprocity	UT	1/1/2005
FETZER, THOMAS	CP-4438	Exam		4/20/2005
FRECKLETON, JASON LAWRENCE	CP-4410	Exam		1/13/2005
GIESE, CORY WILLIAM	CP-4426	Reciprocity	CA	3/2/2005
GOLDING, KEITH BURNETT	CP-4429	Exam		3/8/2005
GOODWIN, MITCHELL EVERETT	CP-4434	Exam		3/30/2005
HOLDORF, BECKY MARIE	CP-4404	TG	MT	1/1/2005
HONE, DORIE D	CP-4432	Reciprocity	UT	3/29/2005
HURST, JEFFERY ROBERT	CP-4405	Exam		1/1/2005
JENSEN, NICHOLAS SHAUN	CP-4427	Exam		3/3/2005
KEARSLEY, BRIAN PAUL	CP-4433	Exam		3/30/2005
KEE, BEVERLY A	CP-4401	Reciprocity	WA	12/15/2004
KELLER, CAMERON S	CP-4416	Exam		1/27/2005
LIM, BOON POCK	CP-4419	Exam		2/17/2005
LINGBLOOM, HEATHER ILEA	CP-4417	Exam		2/8/2005
MCGREGOR, OLIVIA ANN	CP-4424	Exam		2/17/2005
MEIER, LESLIE VICTORIA	CP-4409	Reciprocity	WA	1/13/2005
MIKESELL, R ERICK	CP-4414	Exam		1/27/2005
ONEY, JULENE	CP-4436	TG	WA	4/20/2005

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OSGOOD, JAMES DOUGLAS	CP-4406	Exam		12/21/2004
PEARCE, SHERI L	CP-4435	Reciprocity	CO	3/30/2005
PEREZ, JUNE KELLEY	CP-4418	TG	MN	2/8/2005
PHILLIPS, CELIA	CP-4431	TG	VA	3/15/2005
PLEW, SCOTT EUGENE	CP-4412	Exam		1/27/2005
SIMPSON, SCOTT FORD	CP-4413	Reciprocity	OR	1/27/2005
TAYLOR, RUSSELL GORDON	CP-4425	Exam		2/17/2005
THOMSEN, DAREL L	CP-4430	Reciprocity	WA	3/11/2005
WAGNER, KARL C	CP-4421	Reciprocity	TX	2/17/2005
WALDRON, BRENT GARDNER	CP-4411	Exam		1/25/2005
YOUNGWIRTH, DEBORAH	CP-4422	Exam		2/17/2005
ZIPPRICH, MAI-LYNN THI	CP-4415	Reciprocity	NV	1/27/2005

### **(B) New Practice Privileges PP-0139 to PP-0164**

Ms. Berryman moved to ratify Practice Privileges from PP-0139 through PP-0164. Mr. Etter seconded. Motion carried.

FileNumber	EntityName	LicenseBeginning	Licensure State
PP-0139	BURKE, JENNIFER FRAZIER	12/9/2004	KY
PP-0140	AUG, MATTHEW	1/4/2005	MO
PP-0141	KIDMAN, MICHAEL C	1/4/2005	UT
PP-0142	LOW, MARK E	1/4/2005	UT
PP-0143	WEBER, DAVID	1/12/2005	CO
PP-0144	CHRISTENSON, JULIE	1/13/2005	X
PP-0145	WOLTERS, TIMOTHY PAUL	1/13/2005	MO
PP-0146	RICHARDSON, JOSEPH W	1/21/2005	X
PP-0147	PACK, ANTHONY WADE	1/21/2005	NC
PP-0148	ASPENSON, DAVID P	1/21/2005	CO
PP-0149	DAUGHERTY, DONALD E, JR	2/7/2005	TX
PP-0150	WILLIFORD, GREGORY SCOTT	2/7/2005	TX
PP-0151	SHALLON, MARTIN LEE	2/7/2005	CA
PP-0152	MARTINEZ, WILLIAM JAMES, III	2/9/2005	CO
PP-0153	TOPEL, PEGGY E	2/9/2005	CO
PP-0154	BRENDEL, JAMES N	2/16/2005	CO
PP-0155	STEEN, RICHARD ALLEN	2/16/2005	ND
PP-0156	AVIS, STEVEN COREY	2/16/2005	UT
PP-0157	NEFDT, RALPH G	2/17/2005	CA
PP-0158	WESTERGARD, RAY O	2/17/2005	UT
PP-0159	CONSTANTINE, GARY	3/2/2005	TX
PP-0160	BORKOWSKI, KEVIN	3/2/2005	OR
PP-0161	EDEN, BARRY L	3/2/2005	WV
PP-0162	CLARK, ROD C	3/2/2005	OR

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PP-0163	CARTER, WILLIAM CAREY	3/8/2005	TX
PP-0164	LLEWELLYN, RALPH	3/31/2005	ND

**7. FIRM REGISTRATION AND PEER REVIEW PROGRAM:**

**(A) Consideration of Assessing Firm Registration Fee 2005/2006:** Firm registration fees were last assessed in 1996. The Board did not vote to waive the fees this year. Fees will be \$20 for the firm plus \$5 for each licensee for a maximum charge of \$200.

**(B) Appointment of Members:** Three Committee member's terms expire on June 30, 2005. New appointments will be made at the July Board Meeting.

**8. CONTINUING PROFESSIONAL EDUCATION**

An update of the CPE Committee meeting March 3, 2004 was given by Board Liaison, Ms. Berryman, LPA. Twenty-three hundred thirty-three licensees filed timely CPE reports. Five percent of the licensees were audited. Less than one percent of those audited could not document CPE claimed. Idaho licensees continue to participate in quality CPE.

**9. NASBA UPDATE:**

**(A) Focus Questions:** Informational only. Ms. Porter reported on the responses she provided to the latest NASBA focus questions prior to the deadline of April 11, 2005.

**(B) UAA Rules Exposure Draft:** After discussion, the general consensus for the comment period ending June 30, 2005, was the draft was too detailed and complicated.

**(C) Committee Interest Request:** The 2005-2006 Committee interest form from NASBA was provided to the Board members along with a list of the different committees and their functions. Board members are encouraged to volunteer for NASBA Committees

**10. UPCOMING MEETINGS:**

Ms. Porter, Mr. Pilcher, Mr. Cotterell, and Mr. Clark will represent the Board at NASBA's Western Regional Meeting June 15 – June 17, 2005 in Anchorage, Alaska. NASBA's 98<sup>th</sup> Annual Meeting will be held October 30 – November 2, 2005 in Tucson, Arizona. Board members will confirm their attendance at the Annual Meeting during the next Board meeting.

The next Board Meeting will be held July 14, 2005 in McCall, Idaho

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There being no further business before the Board, the meeting was adjourned at 1:44 PM.

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James R. Pilcher, CPA, Chair

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R. Craig Rasmussen, CPA, Vice-Chair

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Lisa Donnelley, CPA, Secretary