

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 21, 2006
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order at 8:30 AM with Chair Craig Rasmussen, CPA presiding. The Board adjourned to Executive Session at 8:40 AM and concluded at 10:35 AM with the Regular Session immediately reconvening. A break for lunch was taken from 12:10 PM to 12:30 PM with the Regular Session resuming at that time. The Regular Session adjourned at 1:30 PM.

ROLL CALL The following members of the Board were present:
Craig Rasmussen, CPA, Chair
Lisa Donnelley, CPA, Vice-Chair
Charles Clark, CPA, Secretary
Bette Jo Berryman, LPA Treasurer
Sam Cotterell, CPA Member
Stan Wood, CPA Member

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

1. CONVENE REGULAR SESSION

Approve Minutes: Ms. Donnelley moved to accept the minutes of the December 8, 2005 Board Meeting. Ms. Berryman seconded the motion. Motion carried.

2. EXECUTIVE SESSION

Craig Rasmussen, Chair, citing *Idaho Code* Section 67-2345, called for a vote to adjourn to Executive Session. All members of the Board present voted as follows: Lisa Donnelley, yes; Charles Clark, yes; Bette Jo Berryman, yes; Stan Wood, 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: Ms. Donnelley moved to approve the minutes of the December 8, 2005 Board Meeting Executive Session. Ms. Berryman seconded the motion. Motion carried.

(B) Status Reports on Complaint Dockets:

2004-05 – Mr. Clark moved to issue the Final Order and close docket. Mr. Cotterell seconded. Motion carried.

2006-01 – Mr. Clark moved to dismiss and close. Ms. Donnelley seconded. Motion carried.

2006-03 – Mr. Clark moved to proceed with a Stipulated Consent Agreement. Ms. Berryman seconded. Motion carried.

(C) Cease & Desist: Mr. Hunter advised the Board on CD#2005-04. The issue has been resolved. No action needed.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 21, 2006
REGULAR SESSION

(D) Motion to Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Cotterell moved to ratify the Board's earlier approval of the special consideration applicants. Ms. Donnelley seconded. Motion carried. Ms. Donnelley moved to ratify the exam scores from October and November 2005 and January and February 2006. Mr. Clark seconded. Motion carried.

(E) Motion on Licensure Special Consideration: Mr. Cotterell moved to ratify the Board's earlier approval of the special consideration applicants. Ms. Donnelley seconded. Motion carried.

(F) Motion on Staff Performance and Pay: Ms. Donnelley moved to ratify the ongoing pay raises granted in January 2006 per Legislative directive. Mr. Clark seconded. Motion carried. The Board completed Ms. Porter's annual performance evaluation, rating her as Exceeds Expectations in all categories. Ms. Donnelley moved: to give the Executive Director, Ms. Barbara Porter, a \$1,000 bonus and a \$1,125 short-term merit increase effective immediately from FY 2006 salary savings; to place \$1,000 in the PERSI Choice Account of the Executive Director, Ms. Barbara Porter, from FY 2006 salary savings; and to direct Ms. Porter to allocate the remaining FY 2006 salary savings to the classified staff using bonus and/or short-term merits to reward performance. Mr. Clark seconded. Motion carried.

4. REPORTS TO THE BOARD

(A) Director Report: 1. Governor Kempthorne acknowledged the Board's letter offering recommendations for appointment of a public member. No one has been named at this time. 2. The Board authorized online publishing of new licensee information prior to the formal Board meeting ratification of the issuance of a license. 3. Ms. Porter presented a list of her activities since the last Board Meeting.

(B) Treasurer Report: Year-to-date numbers show the Board in a strong financial position. The Free Fund Balance is higher than a year ago, but is continuing to come down. A pay increase for State employees has been granted, so the cushion will help fund the additional cost. Paying for the online license renewal convenience fee will reduce the balance. Firm Registration fees will continue to be collected.

(C) Legal Counsel Report: Mr. Hunter reported on NASBA's Legal Affairs Committee and the conference held in February. Mr. Hunter indicated that Idaho appears to be far ahead of many other small states when it comes to dealing with national issues.

5. EXAMINATION

(A) Ratify Candidate Approvals: Mr. Clark moved to ratify the following list of examination candidates, which includes special consideration applicants. Ms. Donnelley seconded. Motion carried.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 21, 2006
REGULAR SESSION

Examination Candidates from 11-24-2005 to 4-19-2006

Examine	Type	Date
DIAZ, FERNANDO JUNIOR EC-002359	FT	12/14/2005
DEBNATH, MOUTUSHI EC-2425	FT	2/1/2006
NICHOLSON, NICHOLAS SCOTT EC-2423	FT	2/1/2006
LEIGH, ANNA RENEE EC-002414	FT	2/1/2006
GERRATT, SCOTT L EC-002413	FT	1/26/2006
LEWIN, MARY MINTA EC-002401	FT	1/26/2006
JONES, MELANIE MARIE EC-002397	FT	1/18/2006
SHAPOW, ERIC SETH EC-002391	FT	2/1/2006
DUTSON, ROSEMARY ANN EC-002390	FT	1/11/2006
SESSIONS, JOEL DAN EC-002384	FT	1/11/2006
TARBET, STEVEN DEE EC-002383	FT	1/11/2006
MOSSMAN, AMY THERESE EC-002378	FT	1/5/2006
ENGMAN, KRISTIAN RYAN EC-2426	FT	2/1/2006
SMITH, PRISCILLA JEAN EC-002369	FT	1/18/2006
BANFILL, DOUGLAS FLOYD EC-002370	FT	12/20/2005
HARRISON, CHRISTOPHER MUIR EC-002357	FT	11/30/2005
BRIMHALL, CASADY APRIL EC-002356	FT	11/30/2005
CATMULL, NATALIE ANN EC-002349	FT	1/5/2006
HOUSTON, ZACHARY DAVID EC-002328	FT	12/13/2005
BERGESON, JONATHAN GARY EC-002279	FT	12/14/2005
SMITH, CORY SCOTT EC-002232	FT	1/30/2006
BUSHLAND, JOHN THOMAS EC-002377	FT	1/5/2006
SMITH, PAUL RICHARD EC-2428	FT	2/14/2006
SCOTT, RACHEL MARY EC-2490	FT	3/16/2006
GAGNON, BENJAMIN DAVID EC-2502	FT	3/16/2006
SEARCY, ROBERT VERNON EC-2515	FT	3/28/2006
RAEDER, JULIE CHRISTINE EC-2516	FT	3/28/2006
WRAY, KELLY DEAN EC-2518	FT	4/11/2006
YERBY, PINGKAN MAHALIA EC-2483	FT	3/7/2006
KURTZ, TIMOTHY RYAN EC-2520	FT	3/28/2006
BADANI, RESHMA MIHIR EC-2523	FT	3/30/2006
RICHEY, TIMOTHY BRYON EC-002365	FT	1/11/2006
HOWE, SHAWNA MARIE EC-2539	FT	4/18/2006
CASE, TELINDA KAE EC-2540	FT	4/18/2006
LARSEN, TIMOTHY JAMES EC-02542	FT	4/19/2006
MILLER, WILLIAM EARL EC-2519	FT	3/28/2006
HOBBS, ANNI EC-2478	FT	2/23/2006
WONDRICK, SHAYLEE KATHRYN EC-2473	FT	2/23/2006
FIXTER, TIMOTHY RYAN EC-2440	FT	4/18/2006
GRANT, JARED WILLIAM EC-2468	FT	2/23/2006
WOODS, BRETT ANTHONY EC-2457	FT	2/23/2006
YOUNG, LUCAS JOHN EC-2467	FT	2/23/2006
DURRANT, RAELENE EC-2466	FT	2/23/2006
RAYBELL, JOSEPH MICHAEL EC-2459	FT	3/28/2006
COX, DOUGLAS DALE EC-2458	FT	2/23/2006
SORENSEN, SHARON ANE EC-2449	FT	2/23/2006
MCMURTREY, TIMOTHY RYAN EC-2441	FT	4/19/2006
VANHOUTEN, CALLIE DEE EC-000363	RE	1/17/2006
BOLIN, JOSHUA SHANE EC-000350	RE	3/16/2006
FULLMER, KENNETH CRAWFORD LA-000347	RE	1/11/2006
SCHWEIGERT, JACLYN RAE EC-000328	RE	3/27/2006
SCHWEIGERT, JACLYN RAE EC-000328	RE	12/28/2005
GRANGE, KELLY F EC-000327	RE	1/17/2006
BILODEAU, MICHELLE MAIA EC-000297	RE	3/16/2006
GRANGE, KELLY F EC-000327	RE	3/30/2006
WHITWORTH, WESTON TODD EC-000291	RE	4/4/2006
TAN, CHAO XIA EC-000376	RE	4/13/2006

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 21, 2006
REGULAR SESSION

CASE, SHANNON COLLEEN EC-000390	RE	3/16/2006
MORRIS, ROBERT CHARLES EC-000594	RE	12/13/2005
MARTINEZ, CAMILLE ROSE EC-000423	RE	1/26/2006
WALKER, NATHAN RAY EC-000424	RE	3/27/2006
BRAVO, FELISA ANNA MARIA EC-000428	RE	12/13/2005
ADRIAN, CYNTHIA RHEA EC-000442	RE	2/23/2006
BALKOVETZ, FRANK ROBERT EC-000451	RE	1/11/2006
HALL, JEREMY B EC-000367	RE	1/10/2006
HYDE, ANNA J EC-000026	RE	4/4/2006
BANNER, KENT EVAN EC-002239	RE	1/24/2006
KIEL, STEVEN MICHAEL SC-001959	RE	1/3/2006
HERNANDEZ, DACIA ANN EC-000670	RE	2/2/2006
DAVIS, IRENE C EC-000504	RE	3/27/2006
RHUMAN, RANDALL MACK EC-000769	RE	3/27/2006
DEATON, TAMARA LYNNE EC-000615	RE	12/28/2005
GUERRICABEITIA, KRISTINA MARIA EC-000047	RE	1/3/2006
EVANS, STEVEN CORY, SR EC-000037	RE	1/5/2006
HYDE, ANNA J EC-000026	RE	1/12/2006
COX, AMY EC-000288	RE	12/28/2005
GREENTREE, JOHN DUANE EC-000176	RE	1/18/2006
GREENTREE, JOHN DUANE EC-000176	RE	12/20/2005
WILSON, NATHAN PATRICK EC-000224	RE	1/19/2006
HOLLEY, PATRICIA ANN EC-000529	RE	4/13/2006
HUDSON, RHEANON LYNN EC-000248	RE	12/13/2005
WILLIAMS, JARED RICHARD EC-000254	RE	4/6/2006
SPARKS, KRISTIN ANNE EC-000117	RE	2/7/2006
CHRISTENSEN, TAMARA LA-000255	RE	1/24/2006
GUERRICABEITIA, KRISTINA MARIA EC-000047	RE	12/13/2005
WATSON, MARK ALAN EC-002251	RE	4/6/2006
HAHN, DEAN ALBERT EC-002215	RE	4/13/2006
HACKING, JEREMY GALE EC-001982	RE	1/31/2006
FISH, NATHAN JOHN EC-002223	RE	4/13/2006
GREEN, PEGGY KARLENE EC-002233	RE	4/6/2006
HOLLEY, PATRICIA ANN EC-000529	RE	1/5/2006
MILLINGTON, DALLAS FLOYD EC-002235	RE	3/27/2006
MURRI, BRETT A EC-002204	RE	3/22/2006
STUEVE, SUSAN GAIL EC-002245	RE	4/13/2006
DYKSTRA, RACHEL ELIZABETH EC-002220	RE	1/19/2006
GRAY, JARED COREY EC-002252	RE	3/27/2006
WHITE, MATTHEW DONALD EC-002323	RE	3/16/2006
JONES, MELANIE MARIE EC-002397	RE	3/27/2006
CALL, DUSTIN GERALD EC-002243	RE	3/7/2006
GINES, GAYLE MICHELLE EC-002087	RE	1/10/2006
HILL, TAMMY LARENE EC-002014	RE	1/19/2006
SILER, JEFFREY WADE SC-002016	RE	1/3/2006
BENSON, DOUGLAS DEAN EC-002028	RE	4/18/2006
WELLS, TROY DEE EC-002228	RE	3/28/2006
BLACK, GENIA LAVON EC-002035	RE	1/10/2006
BODILY, EDWARD SC-002199	RE	12/13/2005
PETERSEN, BLAKE DALE EC-002094	RE	3/20/2006
WELLS, BRANDON LEE EC-002095	RE	1/5/2006
DOUGLAS, JENNIFER L EC-002113	RE	12/20/2005
DOUGLAS, JENNIFER L EC-002113	RE	4/13/2006
GOODEN, ERIC SHELDON EC-002119	RE	1/5/2006
MYRICK, AMBER RAE SC-002123	RE	1/3/2006
HUNTER, RYAN LARRY EC-002136	RE	3/27/2006
HUNTER, RYAN LARRY EC-002136	RE	3/7/2006
KRAUS, KODY CHRISTOPHER EC-002198	RE	12/13/2005
SOGI, SARVJIT SC-001912	TR	11/29/2005
CRUMLEY, JOLENE DAWNMARIE EC-2424	TR	3/30/2006
BENDER, BRIAN EDWARD EC-2429	TR	2/1/2006

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 21, 2006
REGULAR SESSION

Total ATT's Exported: **118** First Time: **47** Re-Exam: **68** Transfer: **3**

(B) CBT Update: The Board reviewed the candidate numbers and exam results from recent windows. The simulation questions on the examination are still of concern because of their difficulty to construct and score. The AICPA and NASBA are addressing the issues.

6. NEW LICENSEES AND PRACTICE PRIVILEGES

(A) Access Idaho Online License Renewal: Representatives from Access Idaho demonstrated the latest version of the online renewal application, which includes the ability for firms and companies to develop a roster of licensees to renew in a bulk transaction. The Board will absorb the convenience cost of online renewals beginning with this renewal cycle. Allowing the firm to register at the same time will be an enhancement for 2007.

(B) New Licensees: CP-4502 through CP-4536 December 28, 2005 through April 19, 2006

Ms. Donnelley moved to ratify the following list of new licensees, including the special consideration applicants considered in Executive Session. Mr. Clark seconded. Motion carried.

Name	Number	Method	State	Effective
ALLEN, BRAD T	CP-4509	Exam	ID	1/11/2006
ANAND, ANISHA VIJAN	CP-4535	Grade Transfer	WI	4/18/06
BOWDEN III, JAMES EDWARD	CP-4536	Exam	ID	4/19/06
BURKE, CAROLYN MARIE	CP-4529	Exam	ID	3/7/2006
COUCH, THOMAS RAYMOND	CP-4503	Reciprocal	GA	1/1/2006
COURSEY, ANNE E	CP-4528	Reciprocity	MD	3/1/2006
CRUMMER, CHRISTINE A	CP-4507	Grade Transfer	WA	1/4/2006
DIGIOVANNI, RAYMOND ALLEN	CP-4534	Reciprocity	WA	4/11/2006
DOSKELAND, BJORN ROALD	CP-4523	Exam	ID	3/1/2006
FENTON, LANCE S	CP-4533	Exam	ID	3/30/2006
FIELDS, JEFFREY S	CP-4502	Reciprocal	CA	12/28/2005
GIBSON, JOHN ERIC	CP-4532	Reciprocity	NV	3/16/2006
HALLOCK, PETER MARTIN	CP-4512	Exam	ID	1/19/2006
HANCOCK, ROBERT BOTHNE	CP-4524	Exam	ID	3/1/2006
HARRIS, BEAU DAVIS	CP-4521	Exam	ID	2/15/2006
HECKET, CHERYL	CP-4530	Reciprocity	AR	3/7/2006
JACKSON, RICHARD O	CP-4525	Reciprocal	WA	3/1/2006
JACOBS, TRACI LYN	CP-4522	Exam	ID	2/23/2006
JEPPESEN, KENNETH D	CP-4520	Reciprocity	UT	2/1/2006
JOHN, TRISTAN LANCE	CP-4515	Exam	ID	1/19/2006

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
 Boise, Idaho
 April 21, 2006
REGULAR SESSION

KENYON, ANN M	CP-4510	Reciprocal	CA	1/11/2006
KOSTELEK, CARRIE	CP-4513	Grade Transfer	IL	1/19/2006
LARSON JR, JOHN ARTHUR	CP-4508	Exam	ID	1/11/2006
LINDSAY, AMY ERICKA	CP-4526	Exam	ID	3/1/2006
MAMMONE, DEBORAH	CP-4527	Reciprocity	OH	3/1/2006
MCGOWAN, JACELYN	CP-4518	Reciprocal	NJ	1/31/2006
PARDUE, KARA LORI	CP-4504	Reciprocal	OR	1/1/2006
PULLIAM, RACHEL	CP-4516	Grade Transfer	CA	1/19/2006
RUSSELL, LAURA LEIGH	CP-4506	Exam	ID	1/1/2006
SHANER, THOMAS C	CP-4519	Reciprocity	CA	2/1/2006
SMITH, CURTIS A	CP-4505	Grade Transfer	UT	1/1/2006
SUN, LINGZHI	CP-4511	Exam	ID	1/11/2006
SWANSON, LAIMA MARIA	CP-4531	Reciprocity	CA	3/7/2006
TOPPING, ULYANA GENNADYEVNA	CP-4514	Reciprocity	WA	1/19/2006
YARBOROUGH, JUDY B	CP-4517	Exam	ID	1/31/2006

(C) New Practice Privileges: PP-0219 through PP-0321 December 13, 2005 to April 18, 2006
 Mr. Clark moved to ratify the following Practice Privileges. Ms. Donnelley seconded. Motion carried.

Name	Number	State	Effective
ANASTASI, PAUL J	PP-0248	WA	1/26/2006
ANDERTON, DAVID C	PP-0259	OR	1/31/2006
AVANCE, TIM	PP-0267	TX	2/7/2006
BARNES, ANGELA	PP-0312	WA	4/4/2006
BARTELT, EDWARD KEITH	PP-0276	CA	2/14/2006
BEKKER, TRICIA J	PP-0265	OR	2/2/2006
BETTS, RICK	PP-0226	WA	1/10/2006
BISHOP, SALLY J	PP-0234	WA	1/12/2006
BIXLER, LORNA LOUISE	PP-0289	WA	3/1/2006
BONNER, ERIKA DONNET	PP-0302	UT	3/7/2006
BOYD, LORI R	PP-0285	OR	2/21/2006
BOYD, RONALD S	PP-0286	OR	2/21/2006
BRAKE, SHERYL L	PP-0293	CO	3/7/2006
BRIDGE, PAUL	PP-0261	CA	1/31/2006
BROOKS, MICHELLE K	PP-0288	OR	2/23/2006

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 21, 2006
REGULAR SESSION

BROWN, BRANDON G	PP-0241	UT	1/17/2006
BROWN, JEFFREY J	PP-0313	MN	4/4/2006
BYBEE, CHASE M	PP-0221	UT	12/28/2005
CAMPFIELD, TAMARA C	PP-0294	CO	3/7/2006
CANFIELD, KENNETH B	PP-0316	UT	4/6/2006
CARPENTER, JOHN	PP-0274	CA	2/14/2006
COLEMAN, MICHAEL	PP-0321	NY	4/18/2006
DEMCHUK, DANIEL T	PP-0238	WA	1/17/2006
DESIMONE, JULIE	PP-0253	WA	1/26/2006
DRURY, ROBERT L	PP-0299	CO	3/7/2006
EDIC, WILLIAM C	PP-0227	CA	1/10/2006
EDWARDS, MICHAEL TODD	PP-0245	CA	1/24/2006
EMBREE, MICHAEL	PP-0271	CA	2/9/2006
FALASCO, DANIEL T	PP-0266	CA	2/7/2006
FINNEY, ROBERT C	PP-0229	WA	1/10/2006
FOSTER, RONALD H	PP-0260	CA	1/31/2006
FRANKLIN, JACKIE LYN	PP-0223	WA	12/28/2005
FROEHLE, THOMAS	PP-0298	CO	3/7/2006
GAEBE, DOUGLAS R	PP-0275	CA	2/14/2006
GAITTEN, STEPHANIE J	PP-0296	CO	3/7/2006
GARRETT, DANIEL G	PP-0257	NE	1/26/2006
GILLIGAN, MICHAEL LOUIS	PP-0308	CA	3/28/2006
GILSON, JAY MICHAEL	PP-0307	CA	3/28/2006
GRAVES, GEORGE W	PP-0270	OR	2/9/2006
GREEN, BRENT T	PP-0305	CA	3/22/2006
GREENE, RICHARD N	PP-0240	UT	1/17/2006
GROSS, GEORGE ARTHUR, JR	PP-0315	TX	4/6/2006
GUIFFRE, MICHAEL F	PP-0258	CA	1/31/2006
HATHAWAY, BRENT L	PP-0290	CA	3/7/2006
HAYNIE, RAY	PP-0281	WA	2/16/2006
HEINZ, TRICIA L	PP-0237	WA	1/17/2006
HINZ, DENNIS R	PP-0244	CA	1/24/2006
HJELMSTAD, ROBERT P	PP-0252	CO	1/26/2006
HUFF, ERIC M	PP-0224	CA	12/28/2005
HUGHES, BRUCE S	PP-0279	UT	2/14/2006

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 21, 2006
REGULAR SESSION

HUSBY, RICHARD	PP-0301	CA	3/7/2006
JANDA, JEFFREY C	PP-0264	CA	2/2/2006
JOERIN, LISA A	PP-0225	OR	1/3/2006
JOHNSON, CELIA	PP-0295	CO	3/7/2006
JOHNSON, REX F	PP-0230	CA	1/10/2006
JORDAN, MICHAEL ALAN	PP-0310	CA	3/28/2006
KELLY, W EDWARD	PP-0292	CA	3/7/2006
LEDWITH, JAMES W	PP-0318	CA	4/13/2006
LINDQUIST, ERIC	PP-0311	CA	3/30/2006
LYNCH, TARYN C	PP-0235	CA	1/17/2006
LYONS, JAMES W	PP-0297	CO	3/7/2006
MAILHOT, ANTHONY J	PP-0284	WA	2/21/2006
MARQUEZ, MATTHEW	PP-0273	WA	2/14/2006
MARTIN, TRENT RODNEY	PP-0255	WA	1/26/2006
MASCHE, DAVID E	PP-0231	CA	1/10/2006
MELONE, DAVID A	PP-0272	CA	2/14/2006
MIRAMONTES, LOUIS P	PP-0291	CA	3/7/2006
MOORE, JAMES	PP-0249	WA	1/26/2006
MULLIGAN, CASSANDRA	PP-0251	WA	1/26/2006
MUNK, NATALIE MARIE	PP-0303	UT	3/16/2006
MYERS, ELAINE M	PP-0250	WA	1/26/2006
NEILL, THOMAS G	PP-0228	WA	1/10/2006
NEPO, ROBIN M	PP-0232	CA	1/11/2006
NEWCOMB, JEREMY	PP-0242	WA	1/24/2006
ORSI, LEWIS HARLOW	PP-0254	WA	1/26/2006
PARMELEE, MICHAEL E	PP-0236	CA	1/17/2006
PATTERSON, JEROME C	PP-0314	MN	4/4/2006
PHILPOT, JERRY SHANE	PP-0280	WA	2/16/2006
PINTAR, BLAKE TORRENCE	PP-0262	CA	2/2/2006
PLANESI, ROBERT LEE	PP-0243	CA	1/24/2006
PORCELLI, MARTHA	PP-0320	CA	04/13/06
QUIRING, KAROL	PP-0282	CA	2/16/2006
RASMUSSEN, ERIC W	PP-0269	UT	2/9/2006
RILEY, DAVID C	PP-0306	NE	3/28/2006
ROSE, MARK WILLIAM	PP-0219	OR	12/13/2005

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 21, 2006
REGULAR SESSION

ROZENDAAL, JAMES W	PP-0239	CA	1/17/2006
RUNNION, G LEE	PP-0277	CO	2/14/2006
SAMSON, MICHAEL W	PP-0268	CA	2/7/2006
SAMSTAG, WINIFRED A	PP-0287	CA	2/22/2006
SCHULTZ, PATRICIA J	PP-0283	CA	2/16/2006
SILICANI, EDWARD F	PP-0300	CA	3/7/2006
STEIMEL, DAVID A	PP-0317	CO	4/13/2006
STURGIS, CLAY	PP-0256	WA	1/26/2006
SVITAVSKY, ABEL E	PP-0319	CA	4/13/2006
SWEET, LLOYD	PP-0304	CO	3/16/2006
TAMBLIN, GARY W	PP-0233	CA	1/12/2006
TEN HAKEN, JOYCE J	PP-0246	CA	1/24/2006
TIKALSKY, TIMOTHY MARTIN	PP-0309	CA	3/28/2006
TOWNSEND, RAMON B	PP-0222	UT	12/28/2005
VAN DER BEN-DICKMAN, YOSE M	PP-0278	CA	2/14/2006
WALDROP, ROBERT F	PP-0220	CO	12/20/2005
WALKER, JAMES D	PP-0263	OR	2/2/2006
YODER, DOYLE E	PP-0247	CA	1/24/2006

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

(A) PROC: Mr. Clark moved to reappoint Ms. Cheryl Guiddy to the PROC for another three year term effective July 1, 2006 through June 30, 2009. Ms. Berryman seconded. Motion carried.

(B) PCAOB: The Board discussed the Inspection Reports and the fact that they do not address, by state, where the violations occurred. Mr. Cotterell and Mr. Hunter observed that Idaho's current process for reviewing the reports appears to be working appropriately. Most PCAOB violations are not Idaho violations. Therefore, action on the part of the Board is not warranted unless complaints are filed with ISBA, or PCAOB follow up exposes an Idaho firm in violation of the Accountancy Act and Rules.

8. CONTINUING PROFESSIONAL EDUCATION

A summary of the CPE Committee's work in March 2006 was shared with the Board. Ms. Berryman, as Board Liaison to the committee, reported on how well the committee works together. The quality of CPE continues to reflect quality courses. The Board extended its thanks to the committee members for all they do for the Board.

9. NASBA UPDATE

(A) Vice-Chair Nomination: The Board congratulated Mr. Cotterell on his nomination as the

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 21, 2006
REGULAR SESSION

incoming Vice-Chair of the NASBA Board of Directors. Mr. Cotterell is currently serving a second term on the Idaho State Board of Accountancy and is a Director-at-Large on the NASBA Board. Mr. Cotterell's nomination will be voted on at the NASBA Annual Meeting in the fall of 2006.

(B) Focus Questions: The Board discussed the responses provided by Mr. Rasmussen and Ms. Porter to the most recent set of focus questions.

(C) Meetings: Mr. Rasmussen, Mr. Cotterell, Ms. Donnelly, Mr. Clark, Mr. Wood, and Ms. Porter will attend the Western Regional meeting in early May 2006. The NASBA Board of Directors will be meeting in Coeur d'Alene, Idaho July 27 and 28, 2006. Any Board members who are available are encouraged to attend. NASBA Annual Meeting attendees are Ms. Donnelley, Mr. Clark, Mr. Wood, Mr. Cotterell, and Ms. Porter.

(D) Strategic Initiatives and Education Rules: The Board responded to these two surveys. The Board felt that regulators should not be standard setters because it could jeopardize their independence in the regulation process. The Board indicated their preference to maintain more general rules in relation to education requirements.

10. UPCOMING MEETINGS

The Idaho Society of CPAs Annual Meeting will be held May 12, 2006. Mr. Cotterell and Ms. Lenon will attend to represent the Board. The next ISBA meeting will be held in McCall, Idaho on July 12 and 13, 2006.

There being no further business before the Board, the meeting was adjourned at 1:30 PM, with Ms. Donnelley, Mr. Wood, Mr. Rasmussen, Mr. Clark, Mr. Hunter and Ms. Porter leaving to tour the Prometric test center.

Craig Rasmussen, CPA, Chair

Lisa Donnelley, CPA, Vice-Chair

Charles Clark, CPA, Secretary