

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
McCall, Idaho  
July 13, 2006  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order at 9:05 AM with Chair Craig Rasmussen, CPA presiding. The Board adjourned to Executive Session at 9:07 AM and concluded at 10:35 AM. A break was taken until 10:45 AM with the Regular Session immediately reconvening. The Regular Session adjourned at 1:00 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  
Louann Krueger, Public Member

Barbara Porter, Executive Director; Sue Lenon, Board Secretary; and Larry Hunter, Attorney were present as Board staff. Melissa Nelson, Executive Director of the Idaho Society of CPAs, Lavern Gentry, CPA, Member of the AICPA Mobility Task Force, and Terry Bayless, CPA, Idaho Association of Public Accountants representative were present during the Regular Session.

**1. CONVENE REGULAR SESSION**

**(A) Welcome New Board Member:** Mr. Rasmussen welcomed Louann Krueger as the Board's newest Public Member. Ms. Krueger was appointed by Governor Kempthorne to complete the unexpired term of Donald Etter, who passed away in October 2005. Ms. Krueger's term runs through August 31, 2007. Ms. Krueger is a retired Vice-President with Wells Fargo, and brings a wealth of knowledge on the use of financial information in the business world.

**(B) Approve Minutes:** Mr. Cotterell moved to accept the minutes of the April 21, 2006 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; Sam Cotterell yes; Louann Krueger, yes; and 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. Donnelley moved to approve the minutes of the April 21, 2006 Board Meeting Executive Session. Mr. Clark seconded the motion. Motion carried.

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***(B) Status Reports on Complaint Dockets:***

2005-02 – Mr. Cotterell moved to direct Board Staff to hold a hearing on the issue. Mr. Clark seconded. Motion carried, with the Chair abstaining.

2006-03 – Mr. Cotterell moved to accept the Stipulated Consent Agreement, issue a Final Order, and close the docket. Ms. Donnelley seconded. Motion carried.

***(C) Cease & Desist:*** The Board was advised on open dockets. No action needed.

***(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 April and May 2006. Mr. Wood seconded. Motion carried.

***(E) Motion on Licensure Special Consideration & Renewal Disclosures:*** Mr. Clark moved to ratify the Board’s earlier approval of a special consideration applicant. Ms. Berryman seconded. Motion carried. Mr. Clark moved to accept the license renewals with disclosures of minor violations or disciplinary actions against a license. Ms. Donnelley seconded. Motion carried. Mr. Clark moved to direct Staff to send each of them a letter acknowledging the disclosure, the Board’s review, and advise them the history will be part of any future licensure consideration. Ms. Donnelley seconded. Motion carried.

***(F) Motion on Investigative Committee Chair:*** Mr. Cotterell moved to appoint Mr. Rasmussen to replace Mr. Jim Pilcher as Chair of the Investigative Committee when Mr. Rasmussen’s successor on the Board is named by the Governor. Mr. Clark seconded. Motion carried.

***(G) Motion on Computer Issues:*** Mr. Cotterell moved to direct Staff Legal Counsel to pursue reimbursement of costs incurred as a result of the former computer network consultant’s actions. Ms. Donnelley seconded. Motion carried.

**4. REPORTS TO THE BOARD**

***(A) Director Report:*** 1. Access Idaho utilization is 42% for 2006 license renewals. 2005 had an 18% usage. 2. Accountancy Act and Rule proposed changes were discussed by the Board. The Board elected not to pursue any changes to the Act in the 2007 Legislative Session. The Board directed Staff to draft Rule changes that: update the year incorporated by reference; update the accrediting body title to reflect their current names; remove NSA as an approved Administering Organization; and change late CPE filing “fee” to “fine.” In looking ahead to next year, the Board discussed creating a Task Force to explore an Ethics CPE requirement. 3. Mr. Lavern Gentry, CPA gave the Board an overview of the activities of the AICPA Special Committee on Mobility on which he serves. The committee is focusing on ways to enhance the workability of Substantial Equivalency and Practice Privileges. 4. Ms. Porter presented a list of her activities since the last Board Meeting.

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**(B) Treasurer Report:** 2006 Fiscal Year End 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. Mr. Cotterell moved to have Staff replace the server and its software, to upgrade the internet connection, and proceed with a migration plan for offsite data storage via a web-based version of the licensing software. Ms. Berryman seconded. Motion carried.

**(C) Legal Counsel Report:** Mr. Hunter reported that NASBA's Legal Affairs Committee is examining an interstate compact for State Board. The compact would be a basis for disciplining licensees with cross-borders practices; specifically those who violate the act and rules of jurisdictions other than the state of their principle place of business.

**5. EXAMINATION**

Ms. Donnelley moved to ratify the following list of examination candidates from April 20, 2006 to June 29, 2006, which includes special consideration applicants whose files are complete. Mr. Clark seconded. Motion carried.

<b>Candidate Name</b>	<b>Number</b>	<b>Application Date</b>
BERG, JENNY REBECCA	EC-002569	6/15/2006
BERNASCONI, JOHN LAURENCE	EC-002474	5/24/2006
BINDER, ADAM RUDOLPH	EC-002459	5/24/2006
BIRD, LEWIS RICHARD	EC-002496	6/6/2006
BLACKHAM, EMILY ROSVALL	EC-002475	5/24/2006
BOYD, SARAH MARLENE	EC-002605	6/29/2006
BUDNER, CARRIE ELIZABETH	EC-002600	6/29/2006
CHAPPLE, MITCHELL GLEN	EC-002449	6/6/2006
CZARNIECKI, JOSEPH WALTER	EC-002339	5/24/2006
DAVIS, MICHAEL RUSSELL	EC-002340	5/11/2006
FELT, DAVID MERLE	EC-002601	6/29/2006
GROVES, JESIKAH MIRIT	EC-002462	6/6/2006
HANSEN, CORY RAY	EC-002570	6/6/2006
HARAN, JOHN-PATRICK	EC-002606	6/29/2006
HARRIS, JESSE WILLIAM	EC-002566	6/6/2006
HEWARD, JARED CALVIN	EC-002599	6/29/2006
JORDAN, BOBBY BROOKS	EC-002552	6/6/2006
KASZA, JACQUELINE MAE	EC-002574	6/15/2006
KIM, MOONHYANG	EC-002448	5/24/2006
LARSON, VIRGIL DEAN	EC-002450	5/24/2006
LOOMIS, LEROY WHITING	EC-002567	6/6/2006
LOTT, SPENCER BRENT	EC-002602	6/29/2006
MARSHALL, MICHAEL RYAN	EC-002603	6/29/2006
MCCRACKEN, SARAH LYNN	EC-002598	6/29/2006
MCDOWELL, TARA ANN	EC-002473	5/24/2006
MILES, JEFFREY BURKE	EC-002541	5/24/2006
MINER, SCOTT MICHAEL	EC-002458	5/24/2006

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ROLIG, ALLISON KAY	EC-002517	6/6/2006
SAMOWITZ, STEVEN JOSEPH	EC-002571	6/8/2006
SEARS, KRIS K	EC-002547	6/6/2006
SORENSEN, BRYAN W	EC-002476	6/6/2006
SPONSELLER, SAMUEL K	EC-002536	6/6/2006
STAMM, ANCA ROXANA	EC-002546	6/6/2006
STEVENS, JEFFREY ALAN	EC-002497	6/6/2006
STEVENS, JEFFREY ALAN	EC-002497	6/7/2006
SUTTON, ZACHARY D	EC-002456	6/6/2006
TAYLOR, KURTIS DANIEL	EC-002460	6/6/2006
TUCKER, SHANE RUSSELL	EC-002338	5/24/2006
WALLACE, CORY LEE	EC-002537	6/6/2006
WILLIAMS, MELISSA KAY	EC-002337	5/24/2006
ZHOU, MEIYING	EC-002538	6/15/2006

**6. NEW LICENSEES AND PRACTICE PRIVILEGES**

*(A) New Licensees:* CP-4537 through CP-4559 April 22, 2006 - July 1, 2006

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

<b>Name</b>	<b>License Number</b>	<b>Licensure Method</b>	<b>State</b>	<b>Effective</b>
ANCIRA, CARLOS L, JR	CP-4540	Reciprocal	TX	7/1/2006
ANDERSON, JOSHUA DWAIN	CP-4541	Exam	ID	7/1/2006
BODILY, EDWARD LEVI	CP-4542	Exam	ID	7/1/2006
BOWN, RUSTON	CP-4543	Reciprocal	TX	7/1/2006
CHRISTENSEN, TAMI ODILIE	CP-4544	Exam	ID	7/1/2006
COCKCROFT, ASH ROBERT	CP-4545	Exam	ID	7/1/2006
ELVEN, CONSTANCE RENEE	CP-4546	Exam	ID	7/1/2006
GRAYBEAL, RONALD A	CP-4539	Reciprocal	OR	6/15/2006
GREENWOOD, BENJAMIN H	CP-4547	Exam	ID	7/1/2006
GROENERT, DANIELLE LEE	CP-4548	Exam	ID	7/1/2006
HARMON, SHANNA LYNN	CP-4549	Exam	ID	7/1/2006
HIXSON, AARON R	CP-4537	Exam	ID	4/25/2006
HOGGE, JAMES EDMUND	CP-4550	Exam	ID	7/1/2006
HOWARD, RICHARD ARTHUR, JR	CP-4551	Reciprocal	CA	7/1/2006
MORRELL, ADRIAN KYLE	CP-4552	Exam	ID	7/1/2006
MYRICK, AMBER RAE	CP-4553	Exam	ID	7/1/2006
SALAZAR, MANUEL	CP-4554	Exam	ID	7/1/2006
SILER, JEFFREY WADE	CP-4555	Exam	ID	7/1/2006
SPEAKMAN, VALINDA KAY	CP-4538	Grade Transfer	CA	4/25/2006
WATTS, ROBERT A	CP-4556	Exam	ID	7/1/2006
WEBER, RICHARD M, JR	CP-4557	Reciprocal	CO	7/1/2006
WIMER, ROBERT WAYNE	CP-4558	Grade Transfer	WA	7/1/2006
WOLFF, MATTHEW B	CP-4559	Exam	ID	7/1/2006

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**(B) New Practice Privileges:** PP-0322 through PP-0338 April 22, 2006 – July 1, 2006  
Ms. Donnelley moved to ratify the following Practice Privileges. Mr. Clark seconded. Motion carried.

<b>Name</b>	<b>PP Number</b>	<b>State</b>	<b>Effective</b>
BELL, RICHARD LIND	PP-0331	AR	7/1/2006
BURROUGHS, MARK	PP-0333	VA	7/1/2006
COLTRIN, MASON W	PP-0324	UT	5/16/2006
GROJEAN, MICHAEL	PP-0328	MO	5/23/2006
HINSEN, MARK	PP-0329	MO	5/23/2006
HYLTON, CATHLEEN G	PP-0330	WA	5/31/2006
LANDERS, CHARLES M, JR	PP-0327	OR	5/23/2006
LARSEN, HAROLD L	PP-0326	WA	5/16/2006
LEWIS, PATRICK R	PP-0322	CA	5/3/2006
LUND, RANDAL L	PP-0325	OR	5/16/2006
NEUMAIER, KEVIN	PP-0336	CO	7/1/2006
POGUE, COREY A	PP-0335	WA	7/1/2006
SADLER, THOMAS J	PP-0323	WA	5/10/2006
SMITH, AMY KATHLEEN	PP-0337	CA	7/1/2006
SMITH, MARION L	PP-0334	OR	7/1/2006
YATES, RONALD J, JR	PP-0332	MT	7/1/2006
ZAINER, TIMOTHY PETER	PP-0338	CA	7/1/2006

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

Firm Registration is due September 30<sup>th</sup> and forms will be mailed in August. PROC will meet in November to review and discuss outcomes of the annual registration.

**8. CONTINUING PROFESSIONAL EDUCATION**

One or more openings may occur and the Board will consider nominees to be appointed by the December 2006 meeting.

**9. NASBA UPDATE**

**(A) Mutual Recognition Agreements:** NASBA asked State Board to adopt MRAs developed by the International Qualifications Appraisal Board. The MRAs allow reciprocal licensure for licensees from Canada, Mexico, Ireland, and Australia. Idaho meets the NASBA request because our Act and Rules allow us to accept reciprocal licensure applicants coming from a country recognized through MRAs, provided the candidates have passed the IQEX exam.

**(B) Meetings:** Mr. Cotterell reminded the Board the NASBA Board of Directors will be meeting in Coeur d'Alene, Idaho July 27 and 28, 2006, and encouraged members who are available to attend. Ms. Porter was instructed to attend and to prepare welcoming gifts for the attendees.

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**10. UPCOMING MEETINGS AND ANNUAL ELECTIONS**

NASBA Annual Meeting will be held in Atlanta, Georgia, October 29 through November 1, 2006. Ms. Donnelley, Mr. Clark, Mr. Cotterell, Ms. Krueger, Mr. Wood, and Ms. Porter will attend. December meetings for the Idaho State Board of Accountancy and Idaho Society of CPAs will be coordinated for the same date, with the anticipation that the Boards will meet for lunch.

Mr. Cotterell moved the nominations of: Lisa Donnelley, Chair; Charlie Clark, Vice-Chair; Stan Wood, Secretary; and Bette Jo Berryman, Treasurer. Ms. Krueger seconded. The Board voted unanimously in favor of the incoming officers. As the new Chair, Ms. Donnelley will make appointments for CPE Committee liaison and PROC liaison at the fall meeting.

Ms. Donnelley read a resolution of appreciation to outgoing Board Chair R. Craig Rasmussen, CPA, who will complete his five-year Board appointment at the end of August 2006. Ms. Donnelley presented Mr. Rasmussen with a plaque, a “five years of service” clock and wall certificate, and a certificate of appreciation from Governor Risch.

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

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Lisa Donnelley, CPA, Chair

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Charles Clark, CPA, Vice-Chair

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Stanley Wood, CPA, Secretary