

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
September 28, 2006
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order at 8:35 AM with Chair Lisa Donnelley, CPA presiding. The Board adjourned to Executive Session at 8:40 AM and concluded at 9:55 AM. A break was taken until 10:15 AM with the Regular Session immediately reconvening. The Regular Session continued through a working lunch and adjourned at 2:00 PM.

ROLL CALL The following members of the Board were present:

Lisa Donnelley, CPA, Chair
Charles Clark, CPA, Vice-Chair
Stan Wood, CPA, Secretary
Bette Jo Berryman, LPA Treasurer
Sam Cotterell, CPA Member
Louann Krueger, Public Member
Monte Warwick, CPA Member

Barbara Porter, Executive Director; Sue Lenon, Board Secretary; and Larry Hunter, Attorney were present as Board staff. Melissa Nelson, Executive Director of Idaho Society of CPAs was present during the Regular Session.

1. CONVENE REGULAR SESSION

(A) Welcome New Board Member: Ms. Donnelley welcomed Monte Warwick as the Board's newest CPA Member. Mr. Warwick was appointed by Governor Risch to succeed Craig Rasmussen whose term expired August 31, 2006. Mr. Warwick's term runs through August 31, 2011. Mr. Warwick is a partner with Eide Bailly in Boise. He has been a member of the ISBA CPE Committee since 1994.

(B) Approve Minutes: Mr. Clark moved to accept the minutes of the July 13, 2006 Board Meeting. Ms. Krueger seconded the motion. Motion carried.

2. EXECUTIVE SESSION

Lisa Donnelley, 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: Monte Warwick, yes; Charles Clark, yes; Bette Jo Berryman, yes; Stan Wood, yes; Sam Cotterell yes; Louann Krueger, yes; and Lisa Donnelley, 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. Krueger moved to approve the minutes of the July 13, 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. Ms. Berryman seconded. Motion carried.

2006-02 – Mr. Clark moved to direct Board Staff to file a complaint. Mr. Warwick seconded. Motion carried.

2006-04 – Ms. Berryman moved to accept the Investigative Committee recommendation to dismiss the complaint for lack of probable cause and close the docket. Ms. Krueger seconded. Motion carried, with Mr. Wood abstaining.

(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. Clark moved to ratify the Board's earlier approval of the special consideration applicants. Ms. Berryman seconded. Motion carried. The Board will review July and August 2006 exam scores at the December meeting, because all scores from the test window have not yet been released.

(E) Motion on Licensure Special Consideration, Late License Renewal Exceptions, and Board Lapsed Licenses: Mr. Cotterell moved to ratify the Board's earlier approval of a special consideration applicant. Ms. Krueger seconded. Motion carried. Mr. Clark moved to ratify the Board's earlier approval of two late license renewal exceptions. Mr. Warwick seconded. Motion carried. Mr. Warwick moved to ratify the Board Lapsed license status assigned to licensee who failed to renew their licenses. Mr. Cotterell seconded. Motion carried.

(F) Computer Issues: The Board discussed the current situation. No action needed.

4. REPORTS TO THE BOARD

(A) Director Report: 1. Stevens-Henager College would like to present to the Board how their accreditation body is equivalent to accreditation bodies cited in Idaho Accountancy Rules. The Board discussed ways to gain more information on the accreditation process to enhance the Board's ability to respond to the request. 2. Ms. Porter announced she has been appointed to the AICPA Board of Examiners. NASBA asked her to continue on the CBT Administration Task Force, which will become a committee this fall. In-coming Chair, Wes Johnson, also asked Ms. Porter to participate on a new CPA Mobility Committee. The Board endorsed Ms. Porter's participation in these national committees. 3. Ms. Porter presented an updated draft of the Board's Strategic Plan and its Strength and Weakness Analysis. The Board reviewed, offered feedback, and requested a revised draft be presented in December for final action. 4. Ms. Porter presented a list of her activities since the last Board Meeting.

(B) Treasurer Report: The Board reviewed the fiscal year-to-date through August 31, 2006. License revenue is higher than the previous year-to-date primarily due of timing of receipts. Exam revenues are higher than the previous year due of increased numbers of both first-time and re-exam

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candidates. Expenses are still level, because we have not paid the bills for the computer equipment. The Board is still very healthy financially.

(C) Legal Counsel Report: Mr. Hunter reported on the NASBA Legal Affairs Committee work on an interstate compact for State Board enforcement activities. Mr. Hunter's analysis of the Idaho Accountancy Act and Rules indicates Idaho could participate in such a compact, provided it was implemented by two or more other jurisdictions.

5. EXAMINATION

Mr. Cotterell moved to ratify the following list of examination candidates from June 30, 2006 to September 19, 2006, which includes special consideration applicants considered in Executive Session. Mr. Clark seconded. Motion carried. Ms. Porter reported that Idaho exam candidates are mirroring the national average for pass rates. Also, candidate numbers locally and nationally are rebounding to pre-CBT levels.

Candidate Name	Number	Approval Date
ASHDOWN, AARON CURTIS	EC-002628	7/25/2006
BADANI, RESHMA MIHIR	EC-002434	7/5/2006
BARBER, RYAN MATTHEW	EC-002620	7/26/2006
BJORK, ERIC EDWIN	EC-002629	7/25/2006
BOKIDES, THEODORE NICHOLAS	EC-002654	8/23/2006
BURKHART, NANCY LEA	EC-002568	7/25/2006
CHIPMAN, ERIC JAMES	EC-002623	7/25/2006
CROFF, BRINTON ELLIS	EC-002662	8/23/2006
CRUMLEY, JOLENE DAWNMARIE	EC-002452	7/10/2006
HATHAWAY, BRAND LEE	EC-002635	8/8/2006
JOHN, TIMOTHY WILLIAM	EC-002630	7/25/2006
JONES, PETER LUTHER	EC-002656	9/7/2006
KEIM, BRANDON ANTHONY	EC-002669	9/5/2006
KIRKHAM, RHETT REED	EC-002612	7/25/2006
LARSEN, TIMOTHY ROMNEY	EC-002627	7/25/2006
PEDROZA, ERIKA CONSUELO	EC-002665	9/5/2006
POPPELWELL, JOHN TYLER	EC-002637	8/8/2006
PORTER, THOMAS JASON	EC-002663	8/23/2006
SCHINDELE, PETER GERALD	EC-002657	8/23/2006
SOOTER, DONNA LYNN	EC-002631	7/25/2006
STEELMAN, THOMAS FRANK	EC-002638	8/8/2006
STOUT, TAMI JO	EC-002651	8/8/2006
STUBBS, STEPHEN PORTER	EC-002658	8/23/2006

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6. NEW LICENSEES AND PRACTICE PRIVILEGES

(A) New Licensees: CP-4560 to CP-4591 July 1 through September 19, 2006

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

Name	Number	Licensure Method	State	License Begin Date
ALLRED, SCOTT C	CP-4576	Reciprocal	MT	8/8/2006
ANDRUS, MICHAEL SPENCER	CP-4562	Exam	ID	7/1/2006
BAILEY, CHAD AARON	CP-4568	Exam	ID	7/25/2006
BARFUS, BENJAMIN R	CP-4588	Reciprocal	UT	9/6/2006
CLEGG, SAMUEL JAMES	CP-4571	Exam	ID	7/25/2006
COX, KRISTOPHER JOHN	CP-4569	Exam	ID	7/25/2006
DE MARSE, KERRI JEAN	CP-4582	Reciprocal	CA	9/5/2006
DREWNOWSKI, MAGDALENE E	CP-4585	Grade Transfer	CO	9/7/2006
FORSBERG, JUSTIN SHANE	CP-4578	Reciprocal	WA	8/23/2006
GARVIN, JEFFREY MARK	CP-4589	Exam	ID	9/19/2006
GRANGE, KELLY F	CP-4590	Exam	ID	9/19/2006
HAGEN, DASHA ERIKA	CP-4583	Exam	ID	9/5/2006
HUNTER, LINDA	CP-4561	Reciprocal	WA	7/1/2006
HYDE, ANNA JANIEL	CP-4579	Exam	ID	8/23/2006
JACKSON, KELLY	CP-4577	Grade Transfer	NV	8/9/2006
KNUTSON, WAYNE K	CP-4581	Reciprocal	MT	8/24/2006
LAWRENCE, KIM HOPE	CP-4560	Reciprocal	CA	7/1/2006
LAYTON, CATHERINE D	CP-4564	Reciprocal	WA	7/10/2006
MARTINEZ, CAMILLE ROSE	CP-4570	Exam	ID	7/25/2006
MINERT, DAVID RYAN	CP-4586	Exam	ID	9/7/2006
MURRI, BRETT A	CP-4591	Exam	ID	9/19/2006
PRESCOTT, MARVIN KEITH	CP-4575	Reciprocal	UT	8/8/2006
QUIST, LISA D	CP-4587	Reciprocal	IL	9/7/2006
RASMUSSEN, DERK G	CP-4572	Reciprocal	UT	8/1/2006
RHUMAN, RANDALL MACK	CP-4566	Exam	ID	7/17/2006
SCHWEIGERT, JACLYN RAE	CP-4584	Exam	ID	9/5/2006
STRINGHAM, TALON C	CP-4573	Reciprocal	UT	8/1/2006
THOMAS, DEBORAH MICHELLE	CP-4567	Exam	ID	7/17/2006
THOMPSON, JONI MICHELLE	CP-4563	Exam	ID	7/1/2006
WELLS, BRANDON LEE	CP-4565	Exam	ID	7/17/2006
WHITE, MICHAEL ALLEN	CP-4574	Exam	ID	8/8/2006
WILLIAMS, JARED RICHARD	CP-4580	Exam	ID	8/23/2006

(B) New Practice Privileges: PP-0339 to PP-0360 July 10 through September 19, 2006

Ms. Krueger moved to ratify the following Practice Privileges. Mr. Clark seconded. Motion carried.

Name	PP Number	State	License Begin Date
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BREBNER, GRETCHEN G	PP-0351	WA	8/24/2006
CHRISTIANSON, REBECCA O	PP-0342	UT	7/26/2006
EWING, SCOTT	PP-0354	WA	9/13/2006
FEY, JEFFREY M	PP-0358	WA	9/19/2006
GREEN, DAVID D	PP-0350	WA	8/23/2006
HAMMER, TORRE	PP-0360	WA	9/19/2006
HANSEN, DONALD H	PP-0359	WA	9/19/2006
HUTCHINS, RICHARD B	PP-0340	CA	7/18/2006
JAKEMAN, GREGORY LEE	PP-0353	WA	8/30/2006
JENSEN, CAROL E	PP-0349	WA	8/23/2006
KEMPPAINEN, BRENNAN L	PP-0344	WA	8/1/2006
LEAUANAE, JOSEPH L	PP-0339	UT	7/10/2006
LOUX, JANICE	PP-0348	WA	8/14/2006
MARX, KEN	PP-0345	MO	8/1/2006
MATTSON, ANDREW MARCUS	PP-0355	CA	9/13/2006
MCCARTNEY, FERROL	PP-0352	WA	8/29/2006
NILSON, TROY	PP-0346	UT	8/1/2006
ONDYAK, DENNIS M	PP-0356	CA	9/13/2006
QUINN, RACHELLE	PP-0347	OR	8/9/2006
SMALL, DAVID B	PP-0341	CA	7/26/2006
THOMAS, EDWARD D	PP-0343	WA	7/26/2006
WELSH, DAVID BRIAN	PP-0357	CA	9/13/2006

(B) Inquiry on Courses that Qualify for CPA Licensure: Mr. Crandall, a successful Idaho exam candidate, is questioning whether his law courses will qualify to meet the Business course requirements for licensure. Ms. Donnelley has requested he provide additional information on which courses he would like the Board to review and why he feels they equate to Business courses. Any response he provides will be considered at the December meeting.

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

(A) NSA: Ms. Porter reported that NSA has not voiced a concern about the Board's proposed rules that delete NSA from the list of approved Administering Organizations for Peer Review.

(B) Annual Firm Registration and PROC: PROC will meet November 8, 2006 to review and discuss outcomes of the annual registration. Staff will provide them with information on another national organization that performs Peer Reviews, as a possible alternative now that NSA is no longer an option for Idaho licensees.

(C) Appointment of Board Liaison to PROC: Ms. Donnelley appointed Mr. Clark as the Board's liaison to the Peer Review Oversight Committee for 2006-2007.

8. CONTINUING PROFESSIONAL EDUCATION

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(A) CPE Ethics Requirement: The Board directed Ms. Porter to coordinate with ISCPA and IAPA to form a Task Force of representatives from each organization's CPE Committee to explore expanding Idaho's CPE requirements to include an Ethics component. The Board would like a recommendation from the Task Force by the April 2007 meeting.

(B) Appointment of Board Liaison to CPE Committee: Ms. Donnelley appointed Ms. Berryman as the Board's liaison to the CPE Committee for 2006-2007. The Board discussed candidates for openings on the CPE Committee. They will make appointments in December.

9. NASBA UPDATE

(A) Quarterly Focus Questions: The Board developed their response to the quarterly questions and directed Ms. Porter to provide their feedback to NASBA.

(B) Proposed Bylaws Changes: Mr. Cotterell explained the rationale behind the minor changes that will be considered at the Annual Meeting. The Board recommended Idaho support the proposal.

(C) Education Committee Questionnaire: Ms. Donnelley walked the Board through the questionnaire. The Board developed their response and directed Ms. Porter to provide their feedback to the NASBA committee.

10. UPCOMING MEETINGS

Mr. Warwick will be joining the other Idaho attendees at the 2006 NASBA Annual Meeting. The Board set April 19, July 19, October 4, and December 6 as the 2007 Board Meeting dates.

There being no further business before the Board, the meeting was adjourned at 2:00 PM.

Lisa Donnelley, CPA, Chair

Charles Clark, CPA, Vice-Chair

Stanley Wood, CPA, Secretary