

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
December 7, 2006
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order at 8:45 AM with Chair Lisa Donnelley, CPA presiding. The Board adjourned to Executive Session at 8:47 AM and reconvened to Regular Session at 9:30 AM. The Board returned to Executive Session at 10:05 AM and reconvened to Regular Session at 10:15 AM. A break was taken from 10:35 AM until 10:55 AM. The Regular Session concluded at 12:20 PM, at which time the Board joined the Idaho Society of CPA Board members for lunch that lasted until 2:00 PM.

ROLL CALL The following members of the Board were present:

Lisa Donnelley, CPA, Chair
Charles Clark, CPA, Vice-Chair
Stanley 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.

1. CONVENE REGULAR SESSION

Approve Minutes: Ms. Krueger moved to accept the minutes of the July 13, 2006 Board Meeting. Mr. Cotterell 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. The Board 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. Berryman moved to approve the minutes of the September 28, 2006 Board Meeting Executive Session. Mr. Clark seconded the motion. Motion carried.

(B) Status Reports on Complaint Dockets:

2006-05 – Mr. Clark moved to direct Board Staff to dismiss the fee dispute, write respondent an explanation of the rule on return of client records, and leave the docket open until records are returned. Mr. Warwick seconded. Motion carried.

2006-07 – Mr. Cotterell moved to dismiss the complaint because the respondent returned all requested client records and close the docket. Mr. Clark seconded. Motion carried.

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(C) Cease & Desist: No new dockets. No action needed.

(D) Motion to Ratify Approval of Exam Special Considerations and Exam Scores: Ms. Krueger moved to ratify the Board's earlier approval of the special consideration applicants. Mr. Clark seconded. Motion carried. Mr. Cotterell moved to approve the exam scores from the July – August 2006 test window. Mr. Warwick seconded. Motion carried.

(E) Motion on Licensure Special Considerations: Mr. Cotterell moved to ratify the Board's earlier approval of a special consideration applicant. Ms. Berryman seconded. Motion carried. Mr. Cotterell moved to approve a special consideration that was held for the Board's review at the meeting, subject to the results of a Washington criminal background check. Mr. Warwick seconded. Motion carried.

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: asking if NASBA has evaluated ACCSCT; doing a quick poll of other State Boards; asking ACCSCT which colleges they accredit; and considering removing "equivalent standards" from Idaho's rules. 2. The Board discussed possible Idaho Accountancy Act changes to go to the 2008 Legislative Session including; changing Retired CPA license age to 55; eliminating notice and fee for Practice Privileges; adding an Ethics CPE requirement; expanding Board's authority to share discipline dockets with other State Boards; changing IAPA's naming of an LPA to the Board to a CPA; and adding a time frame for Firms to enroll with an Administering Organization if the one they are using no longer offers Peer Reviews. Decisions will be made in 2007 so that legislation can be timely drafted and exposed to licensees and the public. 3. Ms. Porter presented a list of her activities since the last Board Meeting.

(B) Treasurer Report: The Board reviewed the financial reports for October and November 2006. Computer equipment and software are being paid in November and December, which will utilize a portion of the free-fund balance. Upgrading the licensing software will not occur until FY 2008.

(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. Clark moved to ratify the following list of examination candidates from September 20, 2006 to November 29, 2006, which includes a special consideration applicant considered in Executive Session. Ms. Krueger seconded. Motion carried. The Board reviewed the 2006 exam statistics.

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Examinee	Candidate ID	Type	Date
TSE, HUAN HUAN LIU	EC-002708	FT	11/1/2006
LAMBSON, DORAN J	EC-002670	FT	9/27/2006
BERNTSEN, GLORIA IRENE	EC-002674	FT	9/27/2006
KING, JENNIFER ELIZABETH	EC-002696	FT	10/5/2006
ZENG, QIANRU	EC-002694	FT	9/27/2006
CHAPMAN, DAWN RENEE'	EC-002714	FT	11/1/2006
PORTER, CHANDRA DEE	EC-002717	FT	11/1/2006
WARD, TRACY LYNN	EC-002724	FT	11/8/2006
WINDER, ANGELA	EC-002728	FT	11/8/2006
NIELSEN, JAMIE	EC-002698	FT	10/5/2006
DALE, STEVEN WAYNE	EC-002745	FT	11/28/2006
MURPHY, MARY BELLE	EC-002633	FT	11/29/2006
HORTON, LARRY DAVID	EC-002643	TR	11/22/2006
BRUCE, DAVID CHARLES	EC-002689	TR	10/18/2006

6. NEW LICENSEES AND PRACTICE PRIVILEGES

(A) New Licensees: CP-4592 to CP-4616 September 27 through November 22, 2006
 Mr. Clark moved to ratify the new licensees. Mr. Warwick seconded. Motion carried.

Name	Number	Method	State	Date
ANDERSON, RYAN	CP-4609	Grade Transfer	UT	11/20/2006
ATTEBURY, HOLLY MARIE	CP-4602	Grade Transfer	UT	10/5/2006
BANGERTER, DEVON W, JR	CP-4598	Reciprocal	WI	9/28/2006
BENSON, DOUGLAS DEAN	CP-4612	Exam	ID	11/22/2006
BERLS, BRAD ALLEN	CP-4613	Reciprocal	NV	11/22/2006
CAPRON, CHRISTOPHER	CP-4606	Reciprocal	CA	10/11/2006
DE HAAS, DANIEL GABOR	CP-4595	Reciprocal	NV	9/27/2006
DOUGLAS, JENNIFER L	CP-4592	Exam	ID	9/27/2006
FOLKE, KURT ROBERT	CP-4594	Exam	ID	9/27/2006
HALL, JEREMY BRANT	CP-4611	Exam	ID	11/22/2006
HUNT, MICHELLE H	CP-4597	Reciprocal	AZ	9/27/2006
HUNTER, RYAN LARRY	CP-4600	Exam	ID	10/5/2006
JOHNSON, JANNICA LYNN	CP-4596	Reciprocal	MO	9/27/2006
LARSEN, BRADLEY K	CP-4605	Reciprocal	VA	10/4/2006
LEE, LITZE	CP-4593	Exam	ID	9/27/2006
MOKWA, CAROL A	CP-4601	Exam	ID	10/5/2006
RAHMAN, ZAHID	CP-4614	Reciprocal	CA	11/22/2006
ROBERTS, MARK W	CP-4604	Reciprocal	CA	10/18/2006
RUMPF, CHARLES R	CP-4615	Reciprocal	WA	11/22/2006
WHITTEN, DEBRA E	CP-4616	Reciprocal	OR	11/22/2006
WRIGHT, JANE E	CP-4608	Reciprocal	AZ	11/8/2006

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(B) New Practice Privileges: PP-0361 to PP-0381 September 25 through November 21, 2006
Mr. Clark moved to ratify the following Practice Privileges. Ms. Berryman seconded. Motion carried.

Name	Number	State	Date
BAL, KIRANJIT	PP-0372	WA	11/2/2006
BLOCK, BERNIE	PP-0368	CO	10/12/2006
CUSHMAN, LISA	PP-0373	WA	11/2/2006
DAHL, HAROLD G	PP-0370	MN	10/25/2006
ELDREDGE, THOMAS RYAN	PP-0378	UT	11/20/2006
FERGUSON, ANN M	PP-0379	OR	11/20/2006
FRANCO, KELLI	PP-0377	WA	11/20/2006
GLOD, DAVID S	PP-0376	UT	11/20/2006
GREENE, CRAIG L	PP-0364	IL	10/3/2006
GRIMM, SCOTT	PP-0375	WA	11/8/2006
HILL, DAVID E	PP-0361	MT	9/25/2006
HOGAN, DENNIS C	PP-0381	CO	11/21/2006
ILES-BRUNK, SHERYL	PP-0374	CA	11/8/2006
KIMERER, JOSHUA	PP-0365	CA	10/11/2006
KRUEGER, BRENT D	PP-0367	MT	10/11/2006
PETERSON, DAVID M	PP-0369	CO	10/16/2006
REDDAWAY, BEN M	PP-0380	OR	11/21/2006
REINHART, BRYON JOHN	PP-0371	MN	10/25/2006
SELF-MERRITT, JERI	PP-0362	WA	9/26/2006
WHITE, BRADLEY V	PP-0363	WA	9/28/2006
YURGLICH, ROBERT	PP-0366	CO	10/11/2006

(C) Inquiry on Courses that Qualify for CPA Licensure: Mr. Crandall, a successful Idaho exam candidate, provided course information on the law courses he would like the Board to consider as qualifying Business courses for licensure. Mr. Clark moved to approve the three courses for a total of eight semester hours in Business. Ms. Krueger seconded. Motion carried.

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

(A) Approved Administering Organizations for Peer Reviews: Mr. Cotterell moved to approve the following list of Administering Organizations for 2006 - 2007. Mr. Clark seconded. Motion carried.

- AICPA-SECPS
- California Society of CPAs
- Florida Institute of CPAs
- Idaho Society of CPAs
- Illinois CPA Society
- Kansas Society of CPAs

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- Maryland Association of CPAs Inc.
- Minnesota Society of CPAs
- Montana Society of CPAs
- National Conference of CPA Practitioners
- Nevada Society of CPAs
- Oregon Society of CPAs
- Texas Society of CPAs
- Washington Society of CPAs

(B) Overview of the November 2006 PROC Meeting: Mr. Clark updated the Board on the 2006 Peer Review Oversight Committee meeting. PROC is monitoring Firms with their first modified or adverse Peer Review. They did not refer any Firms with repeat findings to the investigative process. However, three Firms non-compliant with Firm Registration and Administering Organization enrollment were referred to Board Legal Counsel to have complaints issued. Mr. Wood asked if PROC can attend the AICPA oversight recap meeting with the ISCPA Peer Review Committee. The rules appear to allow this. Staff was directed to charge PROC with this responsibility.

8. CONTINUING PROFESSIONAL EDUCATION

CPE Committee Appointments: Mr. Warwick moved the following appointments. Ms. Krueger seconded. Motion carried.

Two Year Terms Expiring December 31, 2008

Jim Bell, Chair	Idaho Falls	CPA Firm	CP-
1323			
Rob Chatters	Coeur d'Alene	CPA Firm	CP-2038
Gerron Gibson	Boise	Idaho Power	CP-2321

Three Year Terms Expiring December 31, 2009

Joan Jagels	Twin Falls	Tax Firm	CP-1713
Wade Hirschi	Rigby	School District	CP-4037
Jesse Leib	Boise	Tax Manager	CP-3885
Karan Tucker	Boise	CFO Mt States Group	CP-3352

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) NASBA Reorganization: The Board discussed Mr. Costello's memo announcing Ms. Sach's retirement at the end of 2007, Mr. Cote's promotion into her position with 2007 as a training period, and Mr. Bishop's hire into Mr. Cote's position effective January 1, 2007.

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10. UPCOMING MEETINGS

The Board confirmed April 19, July 19 (McCall), October 4, and December 6 as the 2007 Board Meeting dates.

NASBA Western Regional is June 20-22, 2007 in Colorado Springs, Colorado. The Annual meeting is October 28-31, 2007 in Maui.

There being no further business before the Board, the meeting was adjourned at 12:20 PM, at which time the Board joined the Idaho Society of CPA Board members for lunch that lasted until 2:00 PM.

Lisa Donnelley, CPA, Chair

Charles Clark, CPA, Vice-Chair

Stanley Wood, CPA, Secretary