

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
July 19, 2007  
**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 8:46 AM and reconvened to Regular Session at 10:05 AM. Breaks were taken from 10:10 AM to 10:30 AM and 12:10 PM to 12:30 PM. The Regular Session concluded at 2:40 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.  
Melissa Nelson, Executive Director of the ISCPA, and Larry Olsen of Stevens-Henager College were present as guests during portions of the regular session.

**1. CONVENE REGULAR SESSION**

Mr. Cotterell moved to accept the minutes of the April 19, 2007 Board Meeting. Mr. Clark 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; Louann Krueger, yes; Sam Cotterell, 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 April 19, 2007 Board Meeting Executive Session. Mr. Clark seconded the motion. Motion carried.

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

*2007-03* – Mr. Cotterell moved to accept the Stipulated Consent Agreement as signed and to issue the Final Order. Mr. Clark seconded. Motion carried.

*2007-04* – Mr. Cotterell moved to accept the Stipulated Consent Agreement as signed and to issue the Final Order. Mr. Warwick seconded. Motion carried.

*2007-05* – Mr. Cotterell moved to accept the Stipulated Consent Agreement as signed and to issue the Final Order. Mr. Clark seconded. Motion carried.

**MINUTES**  
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2007-06 – Ms. Krueger moved to dismiss the complaint and close the docket. Mr. Clark seconded. Motion carried.

2007-08 – Mr. Warwick moved to close the docket because the complaint was withdrawn. Mr. Clark seconded. Motion carried.

*(C) Cease & Desist:* No new Cease and Desists dockets since prior meeting. No action needed.

*(D) Motion to Ratify Approval of Exam Special Considerations and Exam Scores:* Ms. Berryman moved to approve the special consideration applicants, with letters going to two applicants. Mr. Clark seconded. Motion carried. Mr. Clark moved to approve the exam scores from April and May 2007. Mr. Warwick seconded. Motion carried. Mr. Warwick moved to approve six Idaho candidate score changes caused by the Paste issue in Q2-Q4 2006. Mr. Clark seconded. Motion carried.

*(E) Motion to Ratify Approval of License Special Consideration and License Renewal Disclosures:* Mr. Warwick moved to ratify the approval of a licensure special consideration application previously reviewed by the Board. Mr. Clark seconded. Motion carried. Mr. Clark moved to ratify Staff's action to renew licenses to five individuals who made disclosures on their renewal forms. Ms. Krueger seconded. Motion carried.

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

*(A) Director Report:* 1. Ms. Porter reported that online license renewals and firm registration renewals were very successful this year. Overall, 84% of license, practice privilege, and firm registration renewals done to date were completed online. This compares to 42% last year and 18% the year before. Improvements are planned for next year, as well as modifications to work with the new version of GL Suite. 2. Mr. Clark moved to appoint Craig Rasmussen, CPA as the Investigative Committee chair for a term ending August 31, 2008; to appoint Brad Lewis, CPA as a member with a three year term ending June 30, 2010; and to extend the Board's thanks to Brad Swan, CPA for his three year term on the committee. Ms. Berryman seconded. Motion carried. 3. The Board reviewed preliminary drafts of changes to the Idaho Accountancy Act and Rules to go to the 2008 Legislative Session. Comments received during the drafting period indicated that some licensees preferred having the Ethics CPE requirement be four hours every two years, rather than two hours every year. The Board accepted this position and directed Staff to modify the rule changes. The Board unanimously rejected the recommendation from one licensee to reduce the late license renewal fee to \$50 for the first two weeks after the renewal deadline. Staff will fine tune the drafts in order to initiate rule making in August 2007, and to have legislation coordinated with ISCPA by the October 2007 Board meeting. 4. Ms. Porter presented a list of her activities since the last Board Meeting.

*(B) Treasurer Report:* The Board reviewed the financial information for fiscal year 2007. Revenues were within \$200 of projections. Expenditures matched the initial projections, plus the computer software upgrade cost that was added during the year. The free fund balance is sufficient to cover our annual cash flow deficit and maintain contingent money for handling expensive

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litigation.

**(C) *Steven-Henager College Report:*** Mr. Olsen provided the Board with information on the college's accreditation activities, including rule changes being considered by the Department of Education, and equivalency evaluations being done by Ohio and Kansas. The college will submit additional documentation to the Board as it becomes available.

**5. EXAMINATION**

**(A) *Examination Candidates:*** Mr. Wood moved to ratify the following list of first-time examination candidates, which includes special consideration applicants considered in Executive Session. Mr. Warwick seconded. Motion carried.

Name	ATT Date
ADDY, LYNNAE D EC-002900	6/11/07
AGNEW, ROBERT SHERRAL EC-002926	6/13/07
ALLRED, TRAVIS NOEL EC-002867	4/10/07
ASHBY, CORY JAMES EC-002886	5/30/07
BARNIA, KERRY JOE EC-002903	6/11/07
BASTAR, TONY BERNETT EC-002930	6/27/07
BROWN, AMY ELIZABETH EC-002952	7/5/07
BYCZEK, ELIZABETH JOSEPHINE EC-002757	6/11/07
CALL, ALAN MATHEW EC-002921	6/12/07
CARPENTER, KRISTY NICOLE EC-002915	6/12/07
CHAN, WING TO HOWARD EC-002870	4/18/07
CHRISTENSEN, LUKE CHRISTOPHER EC-002880	5/1/07
CLARK, KRISTEN MARIE EC-002869	4/18/07
CLINGER, MICAH M EC-002899	6/11/07
CONAWAY, JANELLE LYNN EC-002864	4/10/07
CRAPO, WESTON M EC-002935	7/5/07
CZARNIECKI, THOMAS JOHN EC-002927	6/13/07
DRESCHER, JEREMY ROBERT EC-002888	5/17/07
FREDRIKSEN, ERIC VAN EC-002914	6/12/07
FREITAG, KRIS LORRAINE EC-002879	4/26/07
HA, SUE KYUNG EC-002868	4/18/07
HANOSKY, JAMIE E EC-002905	6/11/07
HANSEN, BLAKE JOHN EC-002872	4/18/07
HARRINGTON, ANNA ELIZABETH EC-0001	6/11/07
HAWKES, GLAYD COTTRELL EC-002916	6/12/07
HUBBLE, GEFFERY STERLING EC-002919	6/12/07
HUNTINGTON, KRISTEN KAY EC-002887	5/17/07
ISHIBASHI, ALLISON K EC-002895	6/11/07
JOHNSON, JENNIFER GRACE EC-002884	5/17/07
JOHNSON, KENT R EC-002920	
JUDD, MEGAN EC-002934	6/27/07
KATSEANES, JACE MICHAEL EC-002954	7/5/07

**MINUTES**  
**IDAHO STATE BOARD OF ACCOUNTANCY**  
 Boise, Idaho  
 July 19, 2007  
**REGULAR SESSION**

KLINGLER, JENNIFER EC-002922	6/12/07
KNOWLES, RICHARD KENNETH EC-002882	5/1/07
KOSMAN, MICHAEL ABRAHAM EC-002924	6/12/07
LARSEN, JENNIE EC-002901	6/11/07
LOCK-SMITH, KENNETH HARRIS EC-002929	6/13/07
MALLET, MOLLY LYNN EC-002906	6/11/07
MCARTHUR, RODNEY LANE EC-002907	6/11/07
MEYERS, STEPHEN ALAN EC-002898	6/11/07
OMANSON, CORY NELS EC-002892	5/17/07
PALMER, DAVID MICHAEL EC-002933	6/27/07
PARKIN, MCKENNA BLAIR EC-002885	5/10/07
PENDLEBURY, ANGELA LYNNE EC-002883	5/30/07
REAM, LORI ANN EC-002925	6/13/07
REED, ERIC DANIEL EC-002866	4/10/07
RENNA, ROBERT DANIEL EC-002953	7/5/07
SANDROS, DEAN DAVID EC-002923	6/12/07
SEARLE, JOSHUA RAY EC-002881	5/10/07
SEARLE, KRISTAL LYNN EC-002897	6/11/07
SMART, ANDREW ROBERT EC-002949	7/5/07
SMITH, Lyla ROSE EC-002947	7/5/07
STROUD, JACKIE MARIE EC-002904	6/11/07
STURDY, LUKE ALAN EC-002931	6/27/07
TAMAKI, FRASER ALAN KEI EC-002908	6/11/07
VAN VALIN, ANNA ELIZABETH EC-002946	7/5/07
VEHLOW, KATRINA EC-002902	6/27/07
ZWYGART, JACOB JOHANN EC-002876	6/11/07

**(B) CBT Update:** Ms. Porter advised the Board that Thomson is selling Prometric to ETS. At this point in time, no negative consequences are expected for candidates. Bob Pearson's response on behalf of NASBA CPA Licensing Examinations Committee was shared with the Board. Mr. Clark moved to notify all Idaho candidates whose scores changed, but status did not, due to the Paste issue, and to communicate the situation in a newsletter. Ms. Krueger seconded. Motion carried.

**6. NEW LICENSEES AND PRACTICE PRIVILEGES**

**(A) New Licensees:** CP-4649 to CP-4671 April 3, 2007 through July 5, 2007

Mr. Clark moved to ratify the new licensees. Mr. Cotterell seconded. Motion carried.

Name	Number	Method	State	Effective
ADAMS, CLINT BYRON	CP-4666	Exam	ID	7/5/2007
BUCK, TAMARA LYNN	CP-4670	Exam	ID	7/5/2007
DEWEY, RANDY LYNN	CP-4669	Exam	ID	7/5/2007
DYKSTRA, RACHEL E	CP-4652	Exam	ID	4/10/2007
EIGLER, STUART ANDREW	CP-4661	Reciprocal	CA	7/1/2007
EIGLER, TERESA JEAN	CP-4665	Reciprocal	CA	7/2/2007
GERING, RENAE TRICIA	CP-4654	Exam	ID	4/12/2007

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**IDAHO STATE BOARD OF ACCOUNTANCY**  
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**REGULAR SESSION**

GRAY, JARED COREY	CP-4658	Exam	ID	7/1/2007
HARRISON, CHRISTOPHER M	CP-4664	Exam	ID	7/2/2007
HOTCHKISS, JASON G	CP-4649	Grade Transfer	CA	4/5/2007
HOUSTON, ZACHARY DAVID	CP-4668	Exam	ID	7/5/2007
HYATT, ROSS BRENT	CP-4656	Exam	ID	5/10/2007
JOHN, TIMOTHY WILLIAM	CP-4671	Exam	ID	7/5/2007
JOHNSON, BLAKE ROSS	CP-4663	Exam	ID	7/1/2007
LOFTIS, NANCY L	CP-4657	Grade Transfer	WA	5/3/2007
LONG, SARAH ANN	CP-4662	Reciprocal	AZ	7/1/2007
MILLER, WILLIAM EARL	CP-4667	Exam	ID	7/5/2007
VAUGHN, CECILY C	CP-4660	Exam	ID	7/1/2007
VERNIEUW, CHASE	CP-4659	Reciprocal	VA	6/11/2007
WATSON, MARK ALAN	CP-4651	Exam	ID	4/10/2007
WONDRICK, SHAYLEE K	CP-4653	Exam	ID	4/10/2007
WRIGHT, BRIAN D	CP-4650	Reciprocal	UT	4/5/2007
YOUNG, LUCAS JOHN	CP-4655	Exam	ID	5/1/2007

**(B) New Practice Privileges:** PP-0432 to PP-0460 April 3, 2007 through July 1, 2007  
Ms. Krueger moved to ratify the following Practice Privileges. Mr. Clark seconded. Motion carried.

Name	Number	State	Effective
ALLEN, KLANCY M	PP-0448	WA	7/1/2007
BENSON, KEITH LYLE	PP-0453	CA	7/1/2007
BOHRER, DANIEL C	PP-0446	UT	7/1/2007
CRANE, ROZANN	PP-0444	CA	7/1/2007
CUPINGOOD, STEVEN JEFFERY	PP-0452	CA	7/1/2007
DELMESE, ROBERT	PP-0438	WA	7/1/2007
DINICOLA, CARL S	PP-0434	CA	5/10/2007
ECKWEILER, JOHN ANTHONY	PP-0454	CA	7/1/2007
ERICKSON, WARREN	PP-0441	WA	7/1/2007
FLEETWOOD, SAMUEL E	PP-0437	WA	5/30/2007
FLERCHINGER, KEVIN	PP-0451	WA	7/1/2007
GANTMAN, ANDREW LOWELL	PP-0455	CA	7/1/2007
GOLDSBERRY, BRETT R	PP-0449	UT	7/1/2007
HARDY, STEPHEN ERIK	PP-0459	WA	7/2/2007
JARAMILLO, JARDUN	PP-0445	OR	7/1/2007
JOHANSEN, KEVIN L	PP-0460	UT	7/9/2007
LANTZ, MARCY D	PP-0440	OR	7/1/2007
LINDER, RICHARD ALAN	PP-0456	CA	7/1/2007
MARUJI, ALLAN	PP-0442	WA	7/1/2007
NEFF, JUSTIN	PP-0443	WA	7/1/2007

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 July 19, 2007  
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RICE, ERIN	PP-0433	OR	4/12/2007
SHIH, DER-JANE	PP-0457	CA	7/1/2007
SPAANSTRA, TODD A	PP-0436	MI	7/1/2007
SPUHLER, K MICHAEL	PP-0447	UT	7/1/2007
SUHAJDA, ROBERT JAN	PP-0450	CA	7/1/2007
TEICHNER, RICHARD M	PP-0432	NV	4/12/2007
WALKER, MELANIE R	PP-0435	WA	5/15/2007
WENDLER, THOMAS ENIS	PP-0458	CA	7/1/2007
ZHANG, XUAN	PP-0439	WA	6/5/2007

**(C) Late License Renewal Fine Waiver Requests:** Mr. Cotterell moved to deny Mr. Beau Harris’ request for waiver. Mr. Warwick seconded. Motion carried. Mr. Wood moved to deny Mr. Kermit Leir’s request for waiver. Mr. Warwick seconded. Motion carried.

**(D) Reciprocity Exception Request:** The Board reviewed a request from Mr. Mark Schiller to waive the 150 hour education requirement for his reciprocal license. The Board unanimously reinforced the Idaho Accountancy Act and Rules which does not allow them to grant an exception.

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

Ms. Porter shared information from the AICPA regarding their planned activities to make the results of Peer Reviews available online to state boards by 2009.

**8. CONTINUING PROFESSIONAL EDUCATION**

The Board will be asked to fill four slots on the CPE Committee at the October meeting. The appointments will be effective January 1, 2008.

**9. ELECTION OF OFFICERS AND RECOGNITION OF OUTGOING BOARD MEMBER**

Mr. Cotterell moved to appoint Mr. Clark as Chair, Mr. Wood as Vice-Chair, Mr. Warwick as Secretary, and Ms. Krueger as Treasurer for 2007-2008. Mr. Wood seconded. Motion carried. Ms. Donnelley recognized and thanked Ms. Berryman for her five years of service as the Board’s LPA member.

**10. UPCOMING MEETINGS**

The Board confirmed October 4 and December 6 as the 2007 Board Meeting dates. The Board will have lunch with the ISCPA Board at the December meeting.

Mr. Cotterell will be inaugurated as Chair of the NASBA Board of Directors at the NASBA Annual Meeting in October. The ISCPA has graciously offered to host the gala event. ISBA and ISCPA have purchased Idaho “giveaways” to be included in registration bags.

**MINUTES**  
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There being no further business before the Board, the meeting was adjourned at 2:40 PM.

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Lisa L. Donnelley, CPA, Chair

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Charles W. Clark, CPA, Vice-Chair

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Stanley C. Wood, CPA, Secretary