

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
October 4, 2007  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order at 8:40 AM with Chair Charles Clark, CPA presiding. The Board adjourned to Executive Session at 8:45 AM and reconvened to Regular Session at 9:40 AM. A break was taken from 9:45 AM to 10:00 AM. The Regular Session adjourned for lunch at 12:15 PM.

**ROLL CALL**           The following members of the Board were present:  
Charles Clark, CPA, Chair  
Stanley Wood, CPA, Vice-Chair  
Monte Warwick, CPA, Secretary  
Louann Krueger, Public Member Treasurer  
Sam Cotterell, CPA Member  
Lisa Donnelley, CPA, Past Chair  
Joan Jagels, CPA Member  
Barbara Porter, Executive Director, and Sue Lenon, Board Secretary, were present as Board staff.  
Melissa Nelson, Executive Director of the ISCPA, and Lavern Gentry, CPA were present as guests during portions of the regular session.

**1. CONVENE REGULAR SESSION**

Chair Clark welcomed Joan Jagels, CPA to the Board. Ms. Jagels was appointed to a five-year term by Governor Otter, beginning September 1, 2007. She replaces Bette Jo Berryman, LPA as the IAPA representative on the Board. Mr. Cotterell moved to accept the minutes of the July 19, 2007 Board Meeting. Ms. Donnelley seconded the motion. Motion carried.

**2. EXECUTIVE SESSION**

Charles Clark, Chair, citing *Idaho Code* Section 67-2345, called for a vote to adjourn to Executive Session. The Board voted as follows: Monte Warwick, yes; Lisa Donnelley, yes; Joan Jagels, yes; Stan Wood, yes; Louann Krueger, yes; Sam Cotterell, yes; and Charles Clark, yes.

**3. ACTION ITEMS FROM THE EXECUTIVE SESSION**

When the Regular Session resumed, the Board addressed items from the Executive Session and held a public hearing.

**(A) Approve Minutes:** Ms. Krueger moved to approve the minutes of the July 19, 2007 Board Meeting Executive Session. Mr. Cotterell seconded the motion. Motion carried.

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

*2007-10* – Mr. Warwick moved to accept the stipulated consent agreement, which contains a letter of reprimand, \$500 enforcement fine, compliance with the AICPA/ISCPA admonishment agreement, and to close the docket. Ms. Donnelley seconded. Motion carried.

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2007-09 – The Board held a default hearing. Ms. Krueger moved to appoint Mr. Clark as the hearing officer. Ms. Donnelley seconded. Motion carried. Mr. Burton did not attend. Ms. Donnelley moved to enter a proposed default order. Ms. Krueger seconded. Motion carried.

**(C) Cease & Desist:** The Board was apprised of two new Cease and Desists dockets that have been satisfactorily resolved. No action needed.

**(D) Motion to Ratify Approval of Exam Special Considerations and Exam Scores:** Mr. Cotterell moved to approve the special consideration applicants. Mr. Warwick seconded. Motion carried. Scores will be available for approval in December.

**(E) Motion to Ratify Approval of License Special Consideration:** Ms. Donnelley moved to ratify the approval of a licensure special consideration application previously reviewed by the Board. Mr. Warwick seconded. Motion carried.

**4. REPORTS TO THE BOARD**

**(A) Director Report:** 1. The Board reviewed the revised draft of changes to the Idaho Accountancy Act to go to the 2008 Legislative Session. ISCPA will finalize it after their legal counsel confers with the Board’s attorney. They will contact a legislator to sponsor the bill. Ms. Porter will continue refining Accountancy Rule changes. They will be exposed for comment, with the intention of implementing them as temporary rules effective July 1, 2008. 2. Legislative Audit performed a tri-annual audit of the Board Office internal controls for FY2005, 2006, and 2007. The report was issued with no findings and no recommendations. 3. Steven-Henager College provided an email update on the status of their accreditation evaluation through the Idaho Department of Education. No action has been taken. 4. Ms. Porter presented a list of activities since the last Board Meeting.

**(B) Treasurer Report:** The Board reviewed the financial information for fiscal year 2008 through August 2007. Overall, the revenue should track throughout the year as expected. Expenditure increases over the prior year are caused by higher online license renewal usage, and therefore higher credit card convenience fees being paid.

**5. EXAMINATION**

**(A) Examination Candidates:** Mr. Cotterell moved to ratify the following list of first-time examination candidates from July 11, 2007 to September 25, 2007, which includes special consideration applicants considered in Executive Session. Mr. Warwick seconded. Motion carried.

Candidate		Application Date
ALLISON, RYAN KENNETH	EC-002974	7/9/2007
DE SORT, MICHELLE BRIANA	EC-002997	7/31/2007
DICKSON, JODY BETH	EC-003006	8/13/2007
DUMAN, JAMIE LYNN	EC-002943	6/26/2007
ERICKSON, LAURI MICHEL	EC-003015	9/4/2007

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FONG, SALLY S	EC-003032	9/10/2007
FRANCIS, AMBER NICOLE	EC-002977	7/16/2007
GOODE, BENJAMIN DAVID	EC-003031	9/6/2007
HAWKES, GLAYD COTTRELL	EC-002916	6/5/2007
HENDRICKS, TONY DONALD	EC-002973	7/9/2007
HOWARD, BREANNA MARIE	EC-002976	7/18/2007
JOHNSON, KENT RICHARD	EC-002920	6/5/2007
JOHNSTON, BENJAMIN JAMES	EC-002890	5/8/2007
JOHNSTON, MICHAEL NICHOLAS	EC-003003	8/13/2007
KEGEL, AMMON CY	EC-003027	9/6/2007
LANDERS, MEGAN AMANDA	EC-003033	9/10/2007
LI, QI	EC-003010	8/15/2007
MARTIN, BENJAMIN ROBERT	EC-003017	9/4/2007
MCCALLISTER, DAVID NEIL	EC-002955	6/27/2007
MCCLURKIN, SIM DANIEL	EC-002980	7/19/2007
MILLER, CACHE BOYCE	EC-002848	3/5/2007
MILLER, MARK AARON	EC-002970	7/5/2007
RAMOS, JUDITH KATHLEEN	EC-002986	7/19/2007
RASMUSSEN, C MITCHELL	EC-002972	7/9/2007
RUSSELL, CHARLES RAMSEY, II	EC-002967	7/2/2007
SAGER, RICK ELTON	EC-003004	8/13/2007
SILVERIA, LINDSEY RENE	EC-003009	8/15/2007
SIMS, MORGAN LACEY	EC-003001	8/8/2007
SMITH, HAILEY MICHELLE	EC-002978	7/16/2007
STROUD, ZACHARY JOHN	EC-003005	8/13/2007
TATTERSALL, NATASHA LESA	EC-003002	8/8/2007
TILTON, DAVID ROBERT	EC-002964	7/2/2007
WILSON, SO BING	EC-002996	7/31/2007

Total Applications: **33**

**(B) CBT Update:** Ms. Porter advised the Board that Prometric opened a four seat test center for CPA Exam candidates in Pocatello at Idaho State University. She also shared information on the incorrect diagnostics that were issued by AICPA during the past four quarters. Questions were coded to the wrong category. The error has been fixed and corrected diagnostics will be issued to candidates who have not yet passed the impacted section of the exam.

**6. NEW LICENSEES AND PRACTICE PRIVILEGES**

**(A) New Licensees:** CP-4672 through CP-4697 July 27, 2007 to September 26, 2007  
 Ms. Donnelley moved to ratify the new licensees. Ms. Krueger seconded. Motion carried.

Name	Number	Method	State	Effective
ALLEN, BRANDON M	CP-4688	Reciprocal	UT	9/6/2007
ASHDOWN, AARON CURTIS	CP-4682	Exam	ID	8/16/2007
BARKER, JOEL GLENN	CP-4674	Reciprocal	OK	8/7/2007
BLACK, GENIA LAVON	CP-4685	Exam	ID	9/6/2007

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CHESTNUTT, MARY W	CP-4696	Reciprocal	WA	9/26/2007
DRUMMOND, MARGARET R	CP-4697	Reciprocal	OR	9/26/2007
FORD, MICHAEL E	CP-4694	Reciprocal	OH	9/26/2007
GARRETT, SHIRLEY A	CP-4675	Grade Transfer	CA	8/7/2007
GRANT, JARED WILLIAM	CP-4691	Exam	ID	9/26/2007
IVERS, DAVID F	CP-4676	Reciprocal	CA	8/7/2007
KEIM, BRANDON ANTHONY	CP-4692	Exam	ID	9/26/2007
KRAUS, KODY CHRISTOPHER	CP-4681	Exam	ID	8/16/2007
LABERNIK, CYNTHIA MAY	CP-4680	Exam	ID	8/16/2007
LEWIS, JORJA L	CP-4695	Reciprocal	TX	9/26/2007
LITTLE, ADAM BOONE	CP-4690	Reciprocal	WA	9/11/2007
LOOMIS, LEROY WHITING	CP-4686	Exam	ID	9/6/2007
MILES, JEFFREY BURKE	CP-4677	Exam	ID	8/7/2007
MINER, SCOTT MICHAEL	CP-4678	Exam	ID	8/7/2007
QUILLEN, MARK PHILLIP	CP-4673	Exam	ID	8/6/2007

**(B) New Practice Privileges:** PP-0461 through PP-0479 July 27, 2007 to September 26, 2007  
Mr. Wood moved to ratify the following privileges. Ms. Donnelley seconded. Motion carried.

Name	Number	State	Effective
ARCHER, BRIAN P	PP-0462	OH	7/16/2007
BONNER, HUGH J	PP-0467	MN	8/16/2007
BURLEY, JENNIFER	PP-0474	WA	9/6/2007
DEVEAU, BRIAN	PP-0471	WA	9/6/2007
DROLLINGER, LENORE	PP-0470	WA	9/4/2007
EDWARDS, MALCOLM	PP-0466	WA	8/15/2007
EICHOLZ, JOHN BANBURY	PP-0478	CA	9/17/2007
GREEAR, DON	PP-0473	WA	9/6/2007
HAMILTON, JEFFREY RICK	PP-0469	CA	8/16/2007
HOLSTED, DOUGLAS	PP-0475	OK	9/6/2007
JOHNSON, JASON P	PP-0468	MN	8/16/2007
LAMOREAUX, PHILLIP T	PP-0464	UT	7/24/2007
LEWIS, JOSHUA D	PP-0461	WA	7/16/2007
NIEHAUS, MARK W	PP-0476	PA	9/6/2007
OSTROW, ROBERT	PP-0472	WA	9/6/2007
RAINES, DAVID L	PP-0477	WA	9/6/2007
SCHNEIDMILLER, LOUANN	PP-0479	WA	9/20/2007
STAUFFER, KENNETH R	PP-0465	WA	7/26/2007
WILSON, BRODY	PP-0463	OR	7/18/2007

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

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Mr. Clark appointed Stan Wood, CPA as the Board's liaison to PROC.

**8. CONTINUING PROFESSIONAL EDUCATION**

Mr. Clark appointed Monte Warwick, CPA as the Board's liaison to the CPE Committee. Ms. Krueger moved to appoint Bill Allen, LPA for a two-year term ending December 31, 2009, and Reisse Perin, CPA, Lavern Gentry, CPA, and Teresa Christensen, CPA, to three-year terms ending December 31, 2010 on the CPE Committee. Ms. Jagels seconded. Motion carried. The appointments will be effective January 1, 2008.

**9. NASBA FOCUS QUESTIONS**

The Board reviewed the quarterly focus questions and provided responses that Ms. Porter will submit to NASBA.

**10. UPCOMING MEETINGS**

The Board set April 24, July 17, October 2, and December 4, 2008 as the dates for next year's meetings.

There being no further business before the Board, the meeting was adjourned at 12:15 PM.

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Charles W. Clark, CPA, Chair

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Stanley C. Wood, CPA, Vice-Chair

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Monte E. Warwick, CPA, Secretary