

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
December 7, 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 10:05 AM. A break was taken from 10:10 AM to 10:20 AM. The Regular Session recessed for lunch at 11:55 AM, and reconvened for public hearings at 2:00 PM. The hearings were concluded and the meeting adjourned at 3:30 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
Lisa Donnelley, CPA, Past Chair
Joan Jagels, CPA Member
Barbara Porter, Executive Director, and Sue Lenon, Board Secretary, were present as Board staff.

1. CONVENE REGULAR SESSION

Ms. Krueger moved to accept the minutes of the October 4, 2007 Board Meeting. Mr. Warwick 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; and Charles Clark, 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 October 4, 2007 Board Meeting Executive Session. Ms. Donnelley seconded the motion. Motion carried.

(B) Status Reports on Complaint Dockets:

The Board was apprised of the status of complaint dockets. No action was taken.

(C) Cease & Desist: The Board was notified there were no new Cease and Desists dockets since the last meeting.

(D) Motion to Ratify Approval of Exam Special Considerations and Exam Scores: Ms. Krueger moved to ratify approval of the special consideration applicants. Ms. Donnelley seconded. Motion carried. Mr. Warwick moved to approve the scores for July and August 2007. Ms. Donnelley seconded. Motion carried.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
December 7, 2007
REGULAR SESSION

4. REPORTS TO THE BOARD

(A) Director Report: 1. The Board reviewed the current draft of changes to the Idaho Accountancy Act for the 2008 Legislative Session. ISCPA requested the expanded definition of Good Moral Character not be included. Ms. Krueger moved to accept the draft with this change. Ms. Donnelley seconded. Motion carried. 2. NASBA provided guidance on evaluation of the accreditation body used by Steven-Henager College. Mr. Wood moved to accept ACCSCT as an accreditation body equivalent to those recognized by Idaho Accountancy Rule. Ms. Jagels seconded. Motion carried. 3. Ms. Porter updated the Board on her activities since the last Board Meeting.

(B) Treasurer Report: The Board reviewed the financial information for October and November 2007. The current year appropriation may not be sufficient to cover the costs associated with the increased complaint volume. Ms. Porter has notified the budget offices that a supplemental appropriation request may be necessary.

(C) Legal Counsel Report: Mr. Hunter provided clarification regarding disciplinary action when a license is lapsed. In such cases, the Board has the ability to suspend or revoke the certificate.

5. EXAMINATION

(A) Examination Candidates: Ms. Donnelley moved to ratify the following list of first-time examination candidates approved since the last Board meeting, which includes special consideration applicants considered in Executive Session. Mr. Warwick seconded. Motion carried.

ANGLESEY, KEVIN PAUL
BAGLEY, STACEY AARON
BARRUS, BENJAMIN EMERY
BRANNOCK, SONYA ANDREA-MICHELLE
BROWN, LINDA
BUTTON, MATTHEW JAMES
CARNEY, BRIAN GENGELL
CRANE, EVERETT PAUL
GAILEY, CHRISTOPHER STEVEN
GRAY, CHRISTOPHER LAWRENCE
HARRIS, NATHAN JOB
HEATWOLE, JASON KYLE

HODGKIN, GREGG HEINZ
MCCALLISTER, DAVID NEIL
OVERALL, SHAWN WILLIAM
PICHETTE, TARA
ROONEY, CHERISH LADELL
SCHMIDT, PHILIPP
SCHOENFELD, MARK D
SKINNER, CLIFFORD KARL
SNOW, RYAN REID
SPOTTS, KRISTI LYNN
SUTEZZO, SONSE BRETON

(B) CBT Update: The Board reviewed the pass and fail rates from the first three quarters of 2007. Ms. Porter advised the Board of a scheduling problem at the Boise Prometric test center on November 30, 2007. The issue was promptly addressed by Prometric. NASBA is handling any outstanding candidate concerns.

6. NEW LICENSEES AND PRACTICE PRIVILEGES

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
 Boise, Idaho
 December 7, 2007
REGULAR SESSION

(A) New Licensees: CP-4698 through CP-4719 September 27, 2007 - November 19, 2007
 Ms. Krueger moved to ratify the new licensees. Ms. Donnelley seconded. Motion carried.

Name	Number	Method	State	Effective
BERGESON, JONATHAN GARY	CP-4700	Exam	ID	9/27/2007
BERMENSOLO, GARY	CP-4710	Reciprocal	WA	11/8/2007
BIRD, L RICHARD	CP-4717	Exam	ID	11/19/2007
BOKIDES, THEODORE NICHOLAS	CP-4715	Exam	ID	11/19/2007
CHRISTIE, SCOTT M	CP-4713	Reciprocal	CA	11/8/2007
CUGINI, BARBARA D	CP-4716	Reciprocal	CO	11/19/2007
ELLIS, JASON CODY	CP-4698	Exam	ID	9/27/2007
GREEN, PEGGY KARLENE	CP-4708	Exam	ID	11/7/2007
JONES, MELANIE MARIE	CP-4719	Exam	ID	11/19/2007
MARSHALL, MICHAEL RYAN	CP-4705	Exam	ID	10/11/2007
MARTYN, PATRICIA ANN	CP-4711	Reciprocal	CA	11/8/2007
MAYNER, KARINA	CP-4701	Grade	NH	10/3/2007
OMANSON, CORY NELS	CP-4702	Exam	ID	10/11/2007
PETERSEN, KENNETH WAYNE	CP-4704	Exam	ID	10/11/2007
PETERSEN, RONALD JAMES	CP-4699	Exam	ID	9/27/2007
PRIEBE, KENNETH DEAN	CP-4707	Reciprocal	MN	11/7/2007
SHIPLEY, CHRISTOPHER RYAN	CP-4706	Reciprocal	WA	10/11/2007
TANNER JR, WILLIAM LESLIE	CP-4712	Exam	ID	11/8/2007
TARBET, STEVEN D	CP-4718	Exam	ID	11/19/2007
URANGA, DARREN DANIEL	CP-4709	Exam	ID	11/7/2007
WRIGHT, BARBARA H	CP-4714	Exam	ID	11/14/2007
YEARSLEY, THOMAS WILLIAM	CP-4703	Exam	ID	10/11/2007

(B) New Practice Privileges: PP-0480 through PP-0500 September 27, 2007 - November 19, 2007
 Mr. Warwick moved to ratify the following privileges. Ms. Jagels seconded. Motion carried.

Name	Number	State	Effective
BAIRD, CAMDEN G	PP-0496	WA	11/8/2007
BANOVICH, AMY	PP-0483		10/11/2007
BLAKE, JENNIFER	PP-0492	WA	10/22/2007
BUCK, DAVID FRANKLIN	PP-0498	OR	11/19/2007
BURTON, KATIE DANIELLE	PP-0493	WA	10/22/2007
CABE, JACQUELINE L	PP-0484		10/15/2007
CAGIANUT, GAYLE	PP-0491	WA	10/22/2007
FRIEDL, JAMIN T	PP-0486	WI	10/15/2007
GOLDBERG, RICHARD A	PP-0482	CA	10/10/2007
GUTHRIE, JAMES W	PP-0499	UT	11/19/2007
KOPELMAN, RICHARD	PP-0487	GA	10/15/2007

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
December 7, 2007
REGULAR SESSION

LIZARDO, RALPH A	PP-0495	CA	11/6/2007
MADISON, BRIAN L	PP-0481	WA	10/10/2007
MUNN, JASON	PP-0497	WA	11/14/2007
RABE, TRAVIS	PP-0494	MN	10/29/2007
RICHARD, MARY JO	PP-0500	ND	11/27/2007
SMART, PAUL	PP-0480	WA	9/27/2007
UNKE, THOMAS EDWARD	PP-0485	WI	10/15/2007
WOLD, DAVID	PP-0490	WA	10/18/2007
WORTHMAN, AARON	PP-0489	WI	10/18/2007
WU, YUHE	PP-0488	CA	10/15/2007

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Wood reported to the Board, as its liaison to PROC, on the committee's November meeting. Very few problems were found by the committee this year. New Peer Review procedures go into effect January 2008, which may create a need for greater oversight. Mr. Wood offered to provide an update to PROC members on the new process prior to their 2008 meeting. Ms. Donnelley moved to approve the Administering Organizations recommended by PROC. Mr. Warwick seconded. Motion carried.

8. CONTINUING PROFESSIONAL EDUCATION

Ms. Lenon reported to the Board that this year's CPE reporting cycle is underway, including identifying licensees for audit.

9. NASBA

The Board reviewed the quarterly focus questions and provided responses that Ms. Porter will submit to NASBA. An exposure draft with changes to the Model Accountancy Rules on Education was reviewed by the Board. No formal response was developed.

10. UPCOMING MEETINGS

The Board reviewed the dates for next year's Board and NASBA meetings.

HEARINGS

The Board held public hearings on Michael Ruffing CP-3232 for failure to comply with a stipulated consent agreement, and Val Burton CP-2149 for failure to provide services and return client records. Ms. Krueger moved to appoint Mr. Clark as hearing officer. Ms. Jagels seconded. Motion carried.

Ms. Donnelley moved to suspend Mr. Ruffing's CPA certificate for three years, for recovery of actual costs associated with the docket, and to assess a \$2,500 fine in addition to the \$4,000 fine stipulated to earlier by Mr. Ruffing, payable no later than June 30, 2008. Mr. Warwick seconded. Motion carried.

Ms. Donnelley moved to suspend Mr. Burton's CPA certificate and license for three years, for

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
December 7, 2007
REGULAR SESSION

recovery of actual costs associated with the docket, and to assess a \$2,500 fine, payable no later than June 30, 2008. Mr. Wood seconded. Motion carried.

There being no further business before the Board, the meeting was adjourned at 3:30 PM.

Charles W. Clark, CPA, Chair

Stanley C. Wood, CPA, Vice-Chair

Monte E. Warwick, CPA, Secretary