

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
April 24, 2008  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order at 8:30 AM with Chair Charles Clark, CPA presiding. The Board adjourned to Executive Session from 8:35 AM to 10:30 AM. A break was taken from 10:30 AM to 10:55 AM, at which time the Board reconvened to Regular Session. The Regular Session recessed for lunch at 12:15 PM, and reconvened at 12:45 PM. The Board returned to Executive Session at 1:40 PM, reconvened in Regular Session at 2:10 PM, and adjourned at 2:15 PM.

**ROLL CALL**

The following members of the Board were present:  
Charles Clark, CPA, Chair  
Stanley Wood, CPA, Vice-Chair excused at 1:40 PM  
Monte Warwick, CPA, Secretary  
Louann Krueger, Public Member, Treasurer  
Lisa Donnelley, CPA, Past Chair  
Sam Cotterell, CPA Member joined at 8:55 AM and excused at 1:50 PM  
Joan Jagels, 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 Terry Bayless IAPA Representative were present as guests during portions of the regular session.

**1. CONVENE REGULAR SESSION**

Ms. Krueger moved, and Ms. Donnelley seconded, to accept the minutes of the December 6, 2007 Board Meeting. 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, and Ms. Donnelley seconded, to approve the minutes of the December 6, 2007 Board Meeting Executive Session. Motion carried.

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

2007-07 – Ms. Donnelley moved, and Ms. Krueger seconded, to dismiss the complaint and close the docket. Motion carried.

2007-11 – Mr. Warwick moved, and Mr. Cotterell seconded, to dismiss the complaint and close the docket. Motion carried.

2008-01 – Ms. Donnelley moved, and Ms. Krueger seconded, to dismiss the complaint and close the docket. Motion carried.

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**(C) Cease & Desist:** The Board was notified of new Cease and Desists dockets since the last meeting. Mr. Wood moved, and Ms. Jagels seconded, to approve the request regarding the C&D2007-03 docket. Motion carried.

**(D) Ratify Approval of Exam Special Considerations and Exam Scores:** Mr. Warwick moved, and Mr. Cotterell seconded, to ratify approval of four special consideration applicants. Motion carried. Ms. Krueger moved, and Ms. Donnelley seconded, to accept the special consideration application from Eric Frisk. Motion carried. Mr. Warwick moved, and Ms. Jagels seconded, to deny the special consideration application from Jana Nguyen. Motion carried. Ms. Donnelley moved, and Ms. Jagels seconded, to accept the special consideration application from Angela Easton. Motion carried. Ms. Donnelley moved, and Mr. Warwick seconded, to approve the scores from November 2007 through February 2008. Motion carried.

**(E) Ratify Approval of License Special Considerations:** Ms. Krueger moved, and Ms. Donnelley seconded, to ratify approval for two special consideration licensure applicants.

**(F) Performance Evaluations and Staff Salaries:** Mr. Cotterell moved, and Ms. Donnelley seconded, to ratify the short-term merits awarded to staff via the delegated authority to Mr. Clark and Ms. Krueger. Motion carried. Mr. Wood moved, and Mr. Warwick seconded, to delegate the authority to Mr. Clark and Ms. Krueger to review and approve ongoing salary increases for staff in FY 2009 per upcoming instructions from the Governor. The Board is to be notified of their decisions. Motion carried. Mr. Clark expressed the Board's appreciation for Ms. Porter's professionalism.

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

**(A) Director Report:** 1. Ms. Porter apprised the Board of recent efforts to locate new office space. Ms. Krueger moved, and Ms. Donnelley seconded, to delegate authority to Ms. Porter to negotiate and enter into an office lease, with oversight by the State Lease Manager. Motion carried. 2. Ms. Porter updated the Board on the Department of the Treasury's decision to grant LPAs enrolled agent status, just as they do for CPAs. 3. The Board requested that topics be included for discussion during the Board's strategic planning session in July. 4. Ms. Porter discussed progress and implementation plans for the Idaho State Specific Ethics CPE that will be required after July 1, 2008. 5. Ms. Porter updated the Board on her activities since the last Board Meeting.

**(B) Treasurer Report:** Ms. Krueger presented fiscal year financial information through March 2008. The numbers are positively in line with projections. A supplemental appropriation was approved for FY08, and spending authority was restored for FY09 to cover contingencies for disciplinary activities.

**(C) Legal Counsel Report:** Mr. Hunter discussed Accountants Assistance Programs and the concept of Conditional Admission with the Board.

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**5. EXAMINATION**

**(A) Examination Candidates:** Mr. Cotterell moved, and Ms. Krueger seconded, 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. Motion carried.

COOPER, VICKI LYNN	McGILL, JOHNATHON CARROLL
COURTIAL, STACY ANN	MEREDITH, AMY LYNN
DRIBBEN, SAMUEL TAYLOR	MONTGOMERY, SHIRLEY KAY
EATON, ANGELA	MORIN, NATHAN ROBERTSON
FRISK, ERIC	MORLEY, VALERIE
GALLOWAY, DAVID RALPH	PETERSON, EMILY JEAN
GIACALONE, GASPARO JOHN	POPPELL, SHARON ROSE
GIDDENS, CHRISTINA MARIE	PURCELL, JOHN BRANDON
GILLUM, RODNEY ALLEN	REESE, JASON VICTOR
GOUCHER, NINETTE LANGSON	SHIGETA, AMANDA KIKUEYE
HARRIS, GLEN ROBERT	SHRESTHA, ATHENA K
HEIN, KARI L	SOLVERSON, CACIA LEE
HUTT, MATTHEW ALAN	STAHLE, IVAN JISOO
JORGENSEN, FRANCES MELODY	TRENT, JACK EDWARD
LAW, NANCY LEE	VAUGHAN, EHREN GRANT
LEAVITT, RYAN TELFORD	WARDLE, MICHAEL RAYMOND
LEE, DORRI	ZHOU, ZHUOLI

**(B) CBT Update:** The Board reviewed pass/fail rates from the last four quarters of testing, and the upcoming changes to the fees charged by NASBA, AICPA, and Prometric for the CPA Examination. Mr. Cotterell spoke to the Board about the upcoming CPA Examination Conference in Texas. He, Mr. Clark, and Ms. Porter will attend. The Board directed Ms. Porter to respond to the NASBA Examination Committee’s request for input by stressing the need for “task-based simulations” and to let them know Idaho candidates are not expressing concerns about exam costs.

**6. NEW LICENSEES AND PRACTICE PRIVILEGES**

**(A) New Licensees:** CP-4720 through CP-4773 November 29, 2007 – April 10, 2008  
 Mr. Wood moved, and Ms. Donnelley seconded, to ratify the new licensees. Motion carried.

Name	Number	Method	State	Beginning
BALKOVETZ, FRANK ROBERT	CP-4721	Exam	ID	11/29/2007
BIBBENS, STEPHEN JOSEPH	CP-4765	Exam	ID	3/19/2008
BICE, JASON	CP-4737	Reciprocal	CA	1/16/2008
BURNS, RYAN	CP-4750	Reciprocal	NV	2/11/2008
CARDIN, THOMAS	CP-4755	Reciprocal	FL	2/27/2008
CHIRCOP, KELLY KANE	CP-4732	Reciprocal	CA	1/15/2008

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CLARK, MAURVENE	CP-4726	Reciprocal	WA	1/2/2008
COLEMAN, SCOTT R	CP-4773	Reciprocal	UT	4/10/2008
CONLEY, CHAD JOSEPH	CP-4739	Exam	ID	1/16/2008
COX, AMY	CP-4756	Exam	ID	2/27/2008
CRANE, KEVIN P	CP-4727	Reciprocal	MI	1/2/2008
DANIEL, DAVID O	CP-4731	Reciprocal	WY	12/17/2007
DAVIS, AARON STERLING	CP-4748	Exam	ID	2/5/2008
DICKSON, MATTHEW G	CP-4728	Reciprocal	PA	1/2/2008
DOBSON, CLINTON WAYNE	CP-4724	Exam	ID	12/12/2007
DURRANT, RAELENE	CP-4740	Exam	ID	1/31/2008
GARDNER, RYAN	CP-4741	Reciprocal	UT	1/31/2008
GINES, GAYLE MICHELLE	CP-4722	Exam	ID	11/29/2007
HARDY, STEPHEN	CP-4762	Reciprocal	WA	3/6/2008
HARRIS, JESSE WILLIAM	CP-4730	Exam	ID	1/3/2008
HEYER, ALYSON	CP-4729	Reciprocal	OR	1/2/2008
HISEL, CHANDRA	CP-4738	Exam	ID	1/16/2008
HORTON, LARRY DAVID	CP-4736	Exam	ID	1/16/2008
KASSA, LISA VIULA	CP-4771	Reciprocal	WA	4/10/2008
KASZA, JACQUELINE MAE	CP-4757	Exam	ID	2/27/2008
KING, LAURA D	CP-4745	Reciprocal	UT	1/31/2008
KUBAT, ALENKA	CP-4758	Exam	ID	2/27/2008
LARSEN, MONTGOMERY K	CP-4763	Reciprocal	WA	3/6/2008
LOCK-SMITH, KENNETH H	CP-4734	Exam	ID	1/16/2008
LOTT, SPENCER BRENT	CP-4764	Exam	ID	3/13/2008
MAYER, KENNETH L	CP-4759	Reciprocal	AK	2/27/2008
MORENO, JESUS J	CP-4725	Grade Transfer	VA	12/12/2007
ODERMANN, MARLEEN	CP-4733	Reciprocal	MN	1/16/2008
ORNER, JENNIFER LEE	CP-4752	Exam	ID	2/11/2008
PAPROCKI, DANIELLE	CP-4742	Reciprocal	AZ	1/31/2008
PARKS, CELIA ANN	CP-4751	Reciprocal	WA	2/11/2008
PERRY, JACE C	CP-4753	Exam	ID	2/12/2008
POST, AMBER H	CP-4770	Grade Transfer	WA	4/10/2008
POULSON, RICHARD K	CP-4769	Reciprocal	UT	4/10/2008
RAMOS, JUDITH KATHLEEN	CP-4768	Exam	ID	4/10/2008
RICHEY, TIMOTHY BRYON	CP-4744	Exam	ID	1/31/2008
ROBERTS, KAREN JOANN	CP-4766	Exam	ID	3/6/2008
SALOIS, SHAN	CP-4743	Grade Transfer	MT	1/31/2008

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SAMOWITZ, STEVEN JOSEPH	CP-4754	Exam	ID	2/4/2008
SEARLE, KRISTAL LYNN	CP-4735	Exam	ID	1/16/2008
SHAFFER, RYAN WAYNE	CP-4772	Exam	ID	4/10/2008
SHAPOW, ERIC SETH	CP-4767	Exam	ID	4/10/2008
STAMM, ANCA ROXANA	CP-4723	Exam	ID	12/6/2007
SUTTON, ZACHARY D	CP-4760	Exam	ID	2/27/2008
TAKACS, GUY C	CP-4761	Grade Transfer	IL	3/4/2008
TURNER, HOLLI JEAN	CP-4720	Reciprocal	WA	11/29/2007
WEBB, AMBER	CP-4747	Grade Transfer	NY	1/31/2008
WESTOVER, BRIAN R	CP-4746	Reciprocal	AZ	1/31/2008
XIANG, LIANG	CP-4749	Grade Transfer	NY	2/11/2008

**(B) New Practice Privileges:** PP-0501 through PP-0526 December 6, 2007 – April 10, 2008  
Mr. Cotterell moved, and Mr. Warwick seconded, to ratify the following privileges. Motion carried.

Name	Number	State	Beginning
AESOPH, JOHN J	PP-0525	NE	4/8/2008
BOVERHOF, LAUREL J	PP-0506	OR	12/31/2007
CALLAN, STEPHEN L	PP-0519	OR	2/4/2008
CORWIN, BYRON	PP-0526	OK	4/10/2008
COUPER, SUE	PP-0511	WA	1/15/2008
COX, KEVIN R	PP-0517	WA	2/4/2008
FIETZ, EDWARD L	PP-0522	WA	3/11/2008
GUNNING, JOYCE N	PP-0520	WA	2/19/2008
HAUGEN, DONALD STEVEN	PP-0524	ND	4/2/2008
KALUNIAN, DAVID A	PP-0501	CA	12/6/2007
KALUZA, ANNE	PP-0521	MN	3/11/2008
LAPPANO, KATHRYN J	PP-0516	WA	2/4/2008
LORENZ, MATTHEW J	PP-0523	MN	3/27/2008
MILLER, RICHARD	PP-0513	NY	1/22/2008
MUNGAI, PETER	PP-0510	PA	1/8/2008
NARDINE, JAMES R	PP-0504	AZ	12/12/2007
OKA, JEFFREY A	PP-0509	WA	1/8/2008
ORR, DONALD W	PP-0512	OK	1/15/2008

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PHILLIPS, JASON	PP-0502	MO	12/6/2007
PUCCI, THOMAS A	PP-0515	WA	1/28/2008
ROARK, STEVEN M	PP-0518	WA	2/4/2008
ROBINSON, THOMAS WAYNE	PP-0503	WA	12/12/2007
SWIRSDING, JOHN M	PP-0508	PA	1/8/2008
TOPAL, STEVEN	PP-0514	NY	1/22/2008
WORKMAN, JAMES L	PP-0507	OR	1/3/2008
WRIGHT, DWAYNE M	PP-0505	UT	12/27/2007

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

The Board reviewed a memorandum from the AICPA stating they will use one set of standards within the AICPA for all members subject to Peer Review. Ms. Nelson told the Board the AICPA may not have Peer Review reports of participating firms posted for State Boards to access online by their original target date of January 1, 2009.

**8. CONTINUING PROFESSIONAL EDUCATION**

Mr. Warwick updated the Board on the March 2008 CPE Committee meeting. CPE compliance continues to be high. Mr. Warwick indicated the committee would like to have newsletter articles stressing that CPE credit for articles is granted in the year of publication. The Board directed Staff to have the CPE Committee handle all requests for waivers, extensions, etc including those received after the committee's annual meeting.

**9. NASBA**

The Board directed Ms. Porter to send a letter of support for Harry Parsons, CPA as the Mountain Region Director to the NASBA Nominating Committee. NASBA is asking for individuals willing to serve on committees and task forces. Mr. Cotterell urged members to consider volunteering, and reminded them they can participate in NASBA committees after their term on the Idaho Board expires.

**10. UPCOMING MEETINGS**

The Board reviewed the dates for this year's Board and NASBA meetings. A strategic planning session will be held in the afternoon on Wednesday, July 16, 2008, with the Board meeting the following day. All Board members and Ms. Porter will attend the NASBA Western Regional. Mr. Cotterell will preside over the Annual Meeting as the Chair of NASBA's Board of Directors.

**11. COMPLAINT**

Ms. Krueger moved, and Mr. Warwick seconded, to accept the Stipulated Consent Agreement as presented regarding Nathan Wendt, Docket #2007-01. Motion carried. The hearing was vacated.

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There being no further business before the Board, the meeting was adjourned at 2:15 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