

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
McCall, Idaho
July 17, 2008
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, July 17, 2008 at 9:00 AM with Chair Charles Clark, CPA presiding. The Board adjourned to Executive Session from 9:10 AM to 11:00 AM, with a break from 10:30 AM to 10:40 AM. The Board reconvened to Regular Session at 11:00 AM, and adjourned at 1:15 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
Lisa Donnelley, CPA, Past Chair
Sam Cotterell, CPA Member
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 Michael Chakarun 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 April 24, 2008 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; 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.

(A) Approve Minutes: Ms. Krueger moved, and Ms. Jagels seconded, to approve the minutes of the April 24, 2008 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2005-02 – Ms. Krueger moved, and Ms. Jagels seconded, to close the docket. Motion carried.

2008-03 – Ms. Jagels moved, and Mr. Warwick seconded, to dismiss the complaint and close the docket. Motion carried.

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

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(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Cotterell moved, and Ms. Donnelley seconded, to ratify approval of five special consideration applicants. Motion carried. Mr. Warwick moved, and Ms. Donnelley seconded, to approve the scores for April and May 2008. Motion carried.

(E) Ratify Approval of License Special Considerations and License Renewal Disclosures: Ms. Krueger moved, and Mr. Cotterell seconded, to ratify approval of a special consideration licensure applicant. Motion carried. Mr. Warwick moved, and Ms. Donnelley seconded, to ratify approval of nine license renewals with disclosures, with acknowledgement letters as appropriate. Motion carried.

4. REPORTS TO THE BOARD

(A) Director Report: 1. Ms. Porter updated the Board on the status of online license renewal and firm registration for 2008. 2. Ms. Porter discussed recent projects initiated by the Governor with the Board. 3. The Board was apprised of the status of the office relocation, which is tentatively scheduled for the last week in August 2008. 4. Ms. Porter discussed progress and implementation plans for the Idaho State Specific Ethics CPE that will be required after July 1, 2008. 5. Mr. Cotterell moved, and Mr. Warwick seconded, to appoint Lisa Donnelley, outgoing Board Member, as the Chair of the Investigative Committee for one year, and Daniel Fox, CPA, as an Investigative Committee Member for five years, effective September 1, 2008. Motion carried. 6. Ms. Porter updated the Board on her activities since the last Board Meeting.

(B) Treasurer Report: Ms. Krueger presented fiscal year-end financial information for FY 2008. The free fund balance is down \$60,000 from FY 2007. The Board will look at FY 2009 projections at their next meeting, taking into account the possible need for a fee increase. Budget request preparation must be complete by September 1, 2008. The Board delegated the authority to the Executive Director, Board Chair, and Board Treasurer to develop, review, and submit the request.

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.

Name	ID #	Date
ADAMS, CASEY JOSHUA	EC-003211	6/3/2008
ADAMSON, REBECCA LOUISE	EC-003219	6/5/2008
ANDERSON, STEPHEN ROBERT	EC-003208	5/20/2008
BANE, JESSICA NICOLE	EC-003173	4/17/2008
BARBEE, DALE QUINCY	EC-003220	6/11/2008
BENNETT, CHALEE DAWN	EC-003217	6/25/2008
BIRCH, CODY BRYAN	EC-003197	4/28/2008
BRAULICK, SHEENA	EC-003241	6/10/2008

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BROWN, LEANN BALDWIN	EC-003207	5/19/2008
BRUNS, BRENT WILLIAM	EC-003230	6/25/2008
BUSH, ROBERT WARREN	EC-003235	6/11/2008
CHOU, CHIA-WEI	EC-003210	6/12/2008
DAYLEY, BRETT MICHAEL	EC-003243	6/25/2008
DROZDA, JENNIFER LEE	EC-003233	6/11/2008
DUGGER, REBECCA KATHERINE	EC-003214	6/25/2008
EATON, ANGELA LEA	EC-003186	5/1/2008
EHLERS, JEFFREY MICHAEL	EC-003192	5/20/2008
FLOYD, CHRISTOPHER LEE	EC-003242	6/25/2008
FREDRIKSEN, LAURA THERESA	EC-003225	6/5/2008
FRISK, ERIC REMINGTON	EC-003120	5/1/2008
HARGRAVE, JOSEPH ROY	EC-003221	6/5/2008
HURLEY, EMILY MARIE	EC-003232	6/11/2008
JOHNSON, JAYME MARIE	EC-003236	6/11/2008
JONES, TAMRA LYNN	EC-003218	6/11/2008
LENNBERG, RYAN NATHAN	EC-003227	6/24/2008
MELONE, KATIE LEGG	EC-003226	6/11/2008
MILLWARD, WAYNE ANTHONY	EC-003191	6/3/2008
MOEN, JULIE KAY	EC-003202	5/1/2008
NINA, ILIR	EC-003224	6/25/2008
PAYNE, MARTHA COOK	EC-003216	6/5/2008
PEREZ, LESLIE ALLISON	EC-003206	5/19/2008
PETERSON, CHRISTINA ASHLEY	EC-003209	6/3/2008
PRANGE, LUBOV	EC-003246	6/25/2008
SABALA, KRISTEN MARIE	EC-003213	6/3/2008
SLOAN, ROBERT PAUL	EC-003234	6/11/2008
SMITH, MICHAEL ROBERT	EC-003229	6/25/2008
SNYDER, ANGELLE M	EC-003201	5/1/2008
SOMERO, MATTHEW JASON	EC-003193	4/17/2008
STITH, SHANNON MARIE	EC-003168	5/1/2008
STURGES, TIMOTHY JAMES	EC-003215	6/5/2008
TOLK, NOLA MARIE	EC-003223	6/11/2008
TRUED, CHAD RYAN	EC-003244	6/25/2008
ZAHER, JOSEPH BRADLEY	EC-003247	6/25/2008

(B) CBT Update: The Board reviewed pass/fail rates from the last five quarters of testing. Ms. Porter will be analyzing the pass/fail and drop-out rates for candidates who sit prior to completing the 150 Hour requirement. Information will come back to the Board by the December 2008 meeting. Mr. Cotterell updated the Board on the CPA Examination Conference held in May. Cost containment, contract renewal, and international delivery of the CPA Exam are the top issues being addressed by NASBA on behalf of the State Boards. The Board directed Ms. Porter to respond to the AICPA BOE Exposure Draft on Proposed Content and Skill Specifications for the Uniform CPA Exam.

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6. NEW LICENSEES AND PRACTICE PRIVILEGES

(A) New Licensees: CP-4774 through CP-4798 April 11, 2008 to July 10, 2008

Mr. Wood moved, and Ms. Donnelley seconded, to ratify the new licensees. Motion carried.

Name	Number	Type	State	LicenseBeginning
BELISLE, DON CLINTON	CP-4793	Exam	ID	7/1/2008
BORKOSKI, TAMMY	CP-4780	Reciprocal	CO	5/19/2008
BOYD, SARAH MARLENE	CP-4777	Exam	ID	5/13/2008
BYNUM, JEFFREY S	CP-4785	Reciprocal	MN	7/1/2008
DENTON, TESH DANIELLE	CP-4786	Exam	ID	7/1/2008
DOERR, DANA JANE	CP-4794	Reciprocal	AZ	7/1/2008
ELLIS, MARGARET SHERVIN	CP-4776	Exam	ID	5/1/2008
FISHER, KATHERINE F	CP-4775	Exam	ID	4/24/2008
GAGNON, BENJAMIN DAVID	CP-4798	Exam	ID	7/1/2008
HARRINGTON, ANNA E	CP-4784	Exam	ID	6/3/2008
HESELTINE, THOMAS G	CP-4783	Reciprocal	NY	5/20/2008
JONES, PETER LUTHER	CP-4795	Exam	ID	7/1/2008
KEAN, JENNIFER E	CP-4774	Exam	ID	4/17/2008
NAIL, MARK JAMES	CP-4782	Exam	ID	5/20/2008
NYMAN, TYLER	CP-4787	Reciprocal	WA	7/1/2008
PISTERZI, CINDY LEE	CP-4781	Exam	ID	5/20/2008
SANDROS, DEAN DAVID	CP-4792	Exam	ID	7/1/2008
SANSGIRI, SURABHI RUPESH	CP-4788	Exam	ID	7/1/2008
SEARCY, ROBERT VERNON	CP-4789	Exam	ID	7/1/2008
SEARLE, JOSHUA RAY	CP-4790	Exam	ID	7/1/2008
SORENSEN, BRYAN WENDELL	CP-4791	Exam	ID	7/1/2008
SQUIRES, LAWRENCE C	CP-4796	Reciprocal	VA	7/1/2008
WHEELER, NATHAN ELDRED	CP-4779	Reciprocal	OR	5/19/2008
WILLEY, RHONDA M	CP-4778	Reciprocal	WA	5/13/2008
WILLIAMS, KURT J	CP-4797	Reciprocal	WA	7/1/2008

(B) New Practice Privileges: PP-0527 April 21, 2008

Ms. Donnelley moved, and Mr. Warwick seconded, to ratify approval of the last Practice Privilege issued prior to the law on mobility going into effect July 1, 2008. Motion carried.

Name	Number	State	Date
JENSON, SHANE	PP-0527	TX	4/21/2008

(C) Late License Renewal Fee Waiver: Mr. Cotterell moved, and Ms. Krueger seconded, to waive the Late License Renew Fee for Heather Rudbeck, CP-4018 for medical reasons. Motion carried.

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7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Krueger moved, and Mr. Wood seconded, to appoint Daniel Fox, CPA to the Peer Review Oversight Committee for a five year term, effective July 1, 2008. The Board discussed the possibility of having an Idaho PROC member attend the ISCPA Peer Review Program's oversight meeting.

8. CONTINUING PROFESSIONAL EDUCATION

Mr. Cotterell moved, and Mr. Wood seconded, to extend Gerron Gibson's appointment to December 31, 2011, and to appoint Jim Bell and Glen Utzman until December 31, 2013, to the CPE Committee. Motion carried. These appointments reflect the Board's new policy of appointing committee members to five year terms.

9. NASBA

The Board endorsed sending Scott Dockins, PROC Chair, to the NASBA Peer Review Oversight Meeting in September 2008. This meeting will explore ways to help other State Boards implement a model similar to Idaho's for monitoring Peer Review Program results. Mr. Cotterell addressed how NASBA is following the impact of international financial reporting standards on the accounting profession.

10. ELECTION OF OFFICERS AND UPCOMING MEETINGS

Ms. Donnelley moved, and Mr. Cotterell seconded, Mr. Wood for the office of Chair, Mr. Warwick for Vice-Chair, Ms. Krueger for Secretary, and Ms. Jagels for Treasurer for the upcoming year. Motion carried. The NASBA Annual Meeting will be held in Boston, October 26 – 29, 2008. Mr. Cotterell, as NASBA Chair, will chair the meeting. All Board members and Ms. Porter will attend.

There being no further business before the Board, the meeting was adjourned at 1:15 PM.

Charles W. Clark, CPA, Chair

Stanley C. Wood, CPA, Vice-Chair

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Monte E. Warwick, CPA, Secretary