

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 2, 2008
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, October 2, 2008 at 8:45 AM with Chair Stanley Wood, CPA presiding. The Board adjourned to Executive Session at 9:05 AM and returned to Regular Session at 10:05 AM. A break was taken from 10:10 AM to 10:30 AM. The Board recessed for lunch from 12:05 PM to 12:50 PM. The Board adjourned at 2:05 PM.

ROLL CALL The following members of the Board were present:
Stanley Wood, CPA, Chair
Louann Krueger, Public Member, Secretary
Joan Jagels, CPA, Treasurer
Charles Clark, CPA, Past Chair
Sam Cotterell, CPA Member
Dean Condie, CPA Member
Monte Warwick, CPA, Vice-Chair was absent and excused
Barbara Porter Executive Director, Sue Lenon Board Secretary, and Larry Hunter Attorney were present as Board staff. Melissa Nelson Executive Director of the ISCPA was present as a guest during the regular session.

1. CONVENE REGULAR SESSION

Mr. Wood welcomed Mr. Condie as the Board's newest member. Mr. Condie is a partner with the firm of Condie, Stoker & Robins. He succeeds Ms. Donnelley. Ms. Krueger moved, and Mr. Clark seconded, to accept the minutes of the July 17, 2008 Board Meeting. Motion carried. This is the Board's first meeting at the new office location, 3101 W Main Street, Suite 210, Boise, Idaho.

2. EXECUTIVE SESSION

Stanley Wood, Chair, citing *Idaho Code* Section 67-2345, called for a vote to adjourn to Executive Session. The Board voted as follows: Dean Condie, yes; Joan Jagels, yes; Charles Clark, yes; Louann Krueger, yes; Sam Cotterell, yes; and Stan Wood, 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 July 17, 2008 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2008-04 and 2008-05 – Mr. Clark moved, and Ms. Krueger seconded, to accept the signed stipulated agreements, issue final orders, and close the dockets on these two complaints. 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. Krueger seconded, to ratify approval of five special consideration applicants. Motion carried. Ms. Krueger moved, and Ms. Jagels seconded, to approve the scores for July and August 2008. Motion carried.

(E) Ratify Approval of License Special Considerations and License Renewal Disclosures: Mr. Clark moved, and Ms. Jagels seconded, to ratify approval of a special consideration licensure applicant. Motion carried.

4. REPORTS TO THE BOARD

(A) Director Report: 1. Ms. Porter updated the Board on the costs of relocating the office. Total costs to date have been \$4,500 with approximately \$1,500 additional costs expected. 2. The Board discussed the Idaho State-Specific Ethics CPE course that will be presented next week by Ms. Porter. 3. The Board's temporary rules that were effective July 1, 2008 must go through the proposed rule making process for them to be acted upon by the 2009 Legislature. Two additional rule changes are needed: one to update the year of the standards that are incorporated by reference, and the second to update the Board office address. Mr. Clark moved, and Ms. Krueger seconded, to proceed with proposed rule making, and to make the two additional changes. Motion carried. 4. Ms. Porter updated the Board on her activities since the last Board Meeting.

(B) Treasurer Report: Ms. Jagels presented fiscal year-to-date financial information for FY 2009. The Board and Staff are optimistic that cost containment efforts will preclude necessitating a fee increase in the near future. License fees have held steady since 1992. Absorbing, rather than passing on the convenience fee with online license renewal has been key to holding down administrative costs.

(C) Legal Counsel Report: Mr. Hunter provided the Board with a step by step description of the complaint process, and an explanation of the duties of Staff, the Investigative Committee, and the Board when handling complaints.

5. EXAMINATION

(A) Examination Candidates: Mr. Cotterell moved, and Mr. Clark 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
ARRITT, PRESTON DUNCAN	EC-003273	8/12/2008
BELNAP, RICHAEAL TODD	EC-003264	8/12/2008
BOESIGER, CANDACE MARIE	EC-003281	8/18/2008
BRAULICK, SHEENA MARIE	EC-003241	7/22/2008
BRISON, DUANE ANTHONY	EC-003294	9/16/2008

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BRYSON, CODY JOSEPH	EC-003263	8/12/2008
CHRISTENSEN, CARMA C	EC-003278	9/3/2008
COLEMAN, DANIEL TODD	EC-003253	7/2/2008
COOK, MELODY EVE	EC-003297	9/16/2008
COSTA-BOYER, MARIA TERESA	EC-003256	7/22/2008
DENNING, BRANDON DEAN	EC-003304	9/23/2008
EDWARDS, HUGH JACOB	EC-003282	8/28/2008
FLOLO, JULIE CHRISTINE	EC-003249	9/15/2008
FOSTER, JEFF WARNER	EC-003291	9/16/2008
FREEMAN, MEGAN LYNNE	EC-003305	9/23/2008
GERBER, DONALD DEAN, JR	EC-003262	7/22/2008
GUIDINGER, CASEY CHANDELLE	EC-003286	9/3/2008
HACHTEL, CAYLEY JEAN	EC-003265	7/29/2008
HALLOCK, ELDEN JAMES	EC-003296	9/23/2008
HAMS, KRISTEN DAWN	EC-003298	9/16/2008
HARDING, CODY WILLIAM	EC-003274	8/12/2008
HARTLEY, BENJAMIN MARK	EC-003250	7/2/2008
JOHNSON, JENNIFER LEIGH	EC-003261	7/22/2008
KASPER, JENELL ANGELOU	EC-003279	8/12/2008
KOCHERHANS, ANGELA RENEE	EC-003267	8/12/2008
MCCLAFFERTY, JONATHON DANIEL	EC-003258	7/22/2008
MITCHELL, KAREN JONES	EC-002539	8/12/2008
NIE, JUNLING	EC-003238	7/17/2008
RAPPEYE, JOSEPH KENT	EC-003270	7/29/2008
ROSS, BRIDGET ELAINE	EC-003254	7/22/2008
SABHARWALL, RICHA	EC-003259	7/22/2008
SCHOETTGER, KA MAN	EC-003280	8/18/2008
SEALS, BRANDON CHRISTOPHER	EC-003277	9/3/2008
SHULL, TANYA MARIE	EC-003283	8/28/2008
SIMMONS, STEPHANIE M	EC-003299	9/16/2008
STONE, AARON DANIEL	EC-003266	7/29/2008
TAMBLYN, NOELLE LYNN	EC-003260	7/22/2008
WATERS, JARED LAINE	EC-003275	8/12/2008
WROTEN, PAUL JAMES	EC-003300	9/23/2008
ZHOU, ZHUOLI	EC-003180	7/17/2008

(B) CBT Update: The Board reviewed pass/fail rates from the last five quarters of testing. NASBA provided information that indicates Idaho ranks 44 out of 54 testing jurisdictions for the number of candidates testing for the CPA Examination.

6. NEW LICENSEES

(A) New Licensees: CP-4799 through CP-4822 July 11, 2008 to September 23, 2008 Ms. Jagels moved, and Mr. Clark seconded, to ratify the new licensees. Motion carried.

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Name	License #	Method	State	Effective	Status
AHREND, STEVEN FREDERICK	CP-4819	Exam	ID	9/16/2008	Active
ALLISON, NATHAN DANIEL	CP-4812	Exam	ID	9/2/2008	Active
ANGLESEY, KEVIN PAUL	CP-4808	Exam	ID	8/12/2008	Active
ANNIS, MARK A	CP-4805	Reciprocal	AZ	7/29/2008	Active
BARTA, BRIAN STEPHEN	CP-4803	Exam	ID	7/29/2008	Active
BENDER, BRIAN EDWARD	CP-4806	Exam	ID	8/12/2008	Active
COCHRAN, AMANDA	CP-4818	Reciprocal	CO	9/16/2008	Active
HAFEN, MICHAEL	CP-4799	Reciprocal	OR	7/2/2008	Active
JACOBSON, CONNIE	CP-4820	Reciprocal	WA	9/23/2008	Active
KNOPP, RAYLYNNE MARIE	CP-4811	Exam	ID	8/18/2008	Active
MCDOWELL, TARA ANN	CP-4801	Exam	ID	7/24/2008	Active
MORENO, TONYA M	CP-4814	Grade Transfer	VA	9/4/2008	Active
PORTER, THOMAS JASON	CP-4804	Exam	ID	7/29/2008	Active
RAND, ROBERT J	CP-4807	Reciprocal	CA	8/12/2008	Active
RICHARDS, SAMANTHA P	CP-4810	Reciprocal	MT	8/13/2008	Active
SCHAEFER, MATTHEW MARC	CP-4802	Reciprocal	WA	7/24/2008	Active
SCHREIBER, JEREMY LYNN	CP-4800	Exam	ID	7/15/2008	Active
STUTZKE, BRENT	CP-4821	Reciprocal	MO	9/23/2008	Active
TRANA, HEATHER ANN MARGARET	CP-4815	Reciprocal	CO	9/4/2008	Active
VAN VALIN, ANNA ELIZABETH	CP-4817	Exam	ID	9/16/2008	Active
VEHLOW, KATRINA	CP-4809	Exam	ID	8/12/2008	Active
WADSWORTH, FREDERICK	CP-4822	Exam	ID	9/23/2008	Active
WUNDERLE, ROBERT W	CP-4816	Grade Transfer	WA	9/11/2008	Active
YOUNG, CONRAD	CP-4813	Reciprocal	OR	9/2/2008	Active

(B) License Renewal Late Fee Waiver:

Ms. Krueger moved, and Mr. Condie seconded, to grant Mary White, CP-3045 a waiver of the late license renewal fee for family medical reasons. Motion carried.

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Jagels moved, and Mr. Cotterell seconded, to appoint Tom Jones, CPA from Gooding, Idaho, and Gary Teuscher, CPA from Montpelier, Idaho to the Peer Review Oversight Committee for five year terms, effective July 1, 2008 through June 30, 2013. Mr. Wood appointed Charlie Clark as this year's Board liaison to the Peer Review Oversight Committee. Ms. Nelson presented the ISCPA concerns of not enough Peer Reviewers, firms needing multiple reviewers to address specialty needs, and the time commitment of volunteers to serve on Review Acceptance Boards (RAB) for a program that is becoming increasingly regulatory in nature. The Board discussed the possibility of having an Idaho PROC member attend an ISCPA RAB meeting in the year when AICPA does not perform an oversight visit. The Board will have discussions with stakeholders and revisit the issue at its December meeting.

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8. CONTINUING PROFESSIONAL EDUCATION

Mr. Wood appointed Monte Warwick as this year's Board liaison to the CPE Committee.

9. NASBA

The Board discussed the most recent Regional Directors' Focus Questions and provided Ms. Porter with direction to respond.

10. UPCOMING MEETINGS

The Board selected April 30, July 30, October 8, and December 3, 2009 as tentative dates for next year's Board meetings.

There being no further business before the Board, the meeting was adjourned at 2:05 PM.

Stanley C. Wood, CPA, Chair

Monte E. Warwick, CPA, Vice-Chair

Louann C. Krueger, Public Member, Secretary