

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
December 4, 2008
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, December 4, 2008 at 8:30 AM with Chair Stanley Wood, CPA presiding. The Board adjourned to Executive Session at 8:35 AM and returned to Regular Session at 9:30 AM. A break was taken from 9:35 AM to 9:55 AM. The Board returned to Executive Session from 10:35 to 10:45 AM. The Board recessed for lunch with the ISCPA Board of Directors from 11:55 AM to 1:30 PM, at which time the Board adjourned.

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

1. CONVENE REGULAR SESSION

Mr. Cotterell moved, and Mr. Condie seconded, to accept the minutes of the October 2, 2008 Board Meeting. Motion carried.

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; Monte Warwick, 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 Mr. Clark seconded, to approve the minutes of the October 2, 2008 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2006-06: Mr. Clark moved, and Ms. Jagels seconded, to implement the Final Order by issuing a letter of reprimand. Motion carried. 2008-06: Mr. Clark moved, and Ms. Jagels seconded, to accept the Investigative Committee's recommendation and to close the docket. Motion carried.

(C) Cease & Desist: The Board was notified of a new Cease and Desist docket that was resolved when the individual applied for a reciprocal license.

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(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Warwick moved, and Mr. Clark seconded, to ratify approval of two special consideration applicants. Motion carried. The Board was notified that scores for October and November 2008 will not be available for Board acceptance until the April 2009 Board meeting.

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

4. REPORTS TO THE BOARD

(A) Director Report: 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 acknowledged the current worldwide economic downturn, and discussed its possible implications for the CPA profession. In an effort to maintain parity with other Idaho state agencies that have General Fund holdback mandates, and to offset the need for fee increases in the near future, the Board discussed options for reducing expenditures.

5. EXAMINATION

(A) Examination Candidates: Ms. Krueger moved, and Mr. Warwick 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.

AHERN, MORGANN COURTNEY	EC-003332	10/28/2008
ANDERSON, NICHOLAS EARL	EC-003312	9/23/2008
FREEMAN, MICHAEL DEAN	EC-003307	9/16/2008
GARRARD, ANGELA KAY	EC-003323	10/8/2008
GILBERT, KEVIN ROBERT	EC-003320	9/30/2008
HARRIS, DAVID TROY	EC-003314	9/23/2008
HOLBROOK, JESS ALLEN	EC-003317	9/30/2008
LEBEAU, CRAIG DANIEL	EC-003329	10/14/2008
MISCHLER, MICHAEL P	EC-003204	4/28/2008
MONTGOMERY, MICHAEL TIM	EC-003328	10/14/2008
PALMER, DALLAS RICHARD	EC-003313	9/23/2008
PETRILLA, KELLY ANN	EC-003310	9/23/2008
SALI, JASON BENJAMIN	EC-003306	9/11/2008
SEUBERT, TRAVIS JACOB	EC-003331	10/22/2008
SHETH, MEGHA PRADEEP	EC-003309	9/22/2008
WARGO, STEVEN MICHAEL	EC-003316	9/30/2008
WELLS, RYAN STUART	EC-003319	9/30/2008

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(B) 120/150 Hour Paper from NASBA - How the Issue has Impacted Idaho Candidates and Protection of the Public: The Board discussed NASBA’s white paper on the subject. Idaho supports allowing candidates to sit with less than 150 hours, which we have done since 2002. There have been no public protection issues arising from this approach. Two issues increase the need for this avenue for our non-traditional students: one, the rural nature of our state, and two, how our smaller schools focus on a four-year accounting program. Allowing candidates to sit with less than 150 hours allows them to complete their education while gaining experience for licensure. Board Staff will expand data collection methods to better track the pass/fail rates for these candidates.

6. NEW LICENSEES

New Licensees: CP-4823 through CP-4839 October 1, 2008 to December 4, 2008

Ms. Krueger moved, and Ms. Jagels seconded, to ratify the new licensees. Motion carried.

Name	Number	License Method	State	Effective	Status
ALLEN, JESSE THOMAS	CP-4827	Reciprocal	WA	10/8/2008	Active
ASHBY, CORY JAMES	CP-4836	Exam	ID	12/2/2008	Active
BEERY, ROBERT M	CP-4837	Reciprocal	OR	12/2/2008	Active
BUCHANAN, TERESA DUNNING	CP-4831	Reciprocal	WA	10/30/2008	Active
COLLIER, DAVID P	CP-4835	Reciprocal	WA	11/13/2008	Active
COOK, RICHARD ADAM	CP-4838	Exam	ID	12/3/2008	Active
CRANE, EVERETT PAUL	CP-4832	Exam	ID	10/30/2008	Active
CZARNIECKI, JOSEPH WALTER	CP-4823	Exam	ID	10/1/2008	Active
GOUCHER, NINETTE LANGSON	CP-4833	Exam	ID	10/30/2008	Active
HAYES, SHONDA RENAE	CP-4826	Reciprocal	CA	10/8/2008	Active
HEIMFORTH, DOUGLAS	CP-4828	Reciprocal	CA	10/9/2008	Active
LAMBSON, DORAN J	CP-4825	Exam	ID	10/8/2008	Active
MECHAM, SCOTT	CP-4839	Reciprocal	NV	12/4/2008	Active
MITTLEIDER, JOSEPH	CP-4830	Grade Transfer	OR	10/30/2008	Active
MURPHY, JOHN M	CP-4829	Reciprocal	SC	10/30/2008	Active
PAFFENDORF, CHRISTINA	CP-4834	Reciprocal	WA	11/5/2008	Active
PARKIN, MCKENNA BLAIR	CP-4824	Exam	ID	10/1/2008	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

(A) PROC Meeting Update: Ms. Lenon updated the Board on the PROC meeting held in November. Out of 304 active firms, only three are non-compliant with this year’s registration. Five firms demonstrated problems with their Peer Reviews. PROC is monitoring their progress to ensure they come into compliance with the program. Mr. Clark pointed out that Idaho’s Firm Registration and Peer Review monitoring program is one of the strongest in the nation.

(B) Approve Administering Organizations: Ms. Jagels moved, and Mr. Condie seconded, to accept PROC’s recommendation to approve all entities authorized by the AICPA to administer Peer Review

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programs, as well as the National Conference of CPA Practitioners, as approved Administering Organizations in Idaho. Motion carried.

(C) MOU for ISCPA Peer Review Program Oversight: Mr. Wood updated the Board on his discussions with the chair of the ISCPA Peer Review Committee to develop a cooperative approach for PROC to monitor ISCPA Peer Review Program oversight activities. A Memorandum of Understanding has been drafted for ISCPA and ISBA consideration.

(D) Fine Waiver Requests: The Board agreed that responsibility and authority should be delegated to the Peer Review Oversight Committee to review and approve or deny Firm Registration and Peer Review non-compliance fine waiver requests. A similar authority is delegated to the CPE Committee.

8. CONTINUING PROFESSIONAL EDUCATION

The Board was updated on the current status of CPE Reporting for 2008. The Board reiterated that CPE Committee and Peer Review Oversight Committee meetings do not qualify for Idaho CPE.

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 confirmed that all 2009 Board meetings will be held in Boise. The Board identified the December 10, 2009 Board meeting as tentatively being held via conference call. The local-area Board members would attend in person and out-of-area members would participate telephonically, provided there are no disciplinary matters that would require all Board members presence.

There being no further business before the Board, the meeting was adjourned at 1:30 PM.

Stanley C. Wood, CPA, Chair

Monte E. Warwick, CPA, Vice-Chair

Louann C. Krueger, Public Member, Secretary