

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 30, 2009
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, April 30, 2009 at 8:30 AM with Chair Stanley Wood, CPA presiding. The Board adjourned to Executive Session at 8:40 AM and returned to Regular Session at 10:45 AM. A break was taken from 10:15 AM to 10:25 AM. The Board recessed for lunch from 11:45 AM to 12:15 PM. The Board adjourned at 1:15 PM.

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 from 9:05 AM until 12:45 PM
Dean Condie, CPA Member was absent and excused
Barbara Porter Executive Director and Larry Hunter Attorney were present as Board staff, with presentations from Sue Lenon and Sandy Bly, Board Staff.

1. CONVENE REGULAR SESSION

Ms. Krueger moved, and Mr. Clark seconded, to accept the minutes of the December 4, 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: Joan Jagels, yes; Charles Clark, yes; Louann Krueger, 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 Ms. Jagels seconded, to approve the minutes of the December 4, 2008 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2009-04: Ms. Jagels moved, and Ms. Krueger seconded, to close the docket. Motion carried. 2004-05: Ms. Jagels moved, and Mr. Warwick seconded, to ratify approval of the Final Order and close the docket. Motion carried. 2008-07: Ms. Jagels moved, and Ms. Krueger seconded, to dismiss the complaint, to issue a letter to the firm, and to close the docket. Motion carried, with Mr. Warwick recused. 2007-05: A hearing was held based upon violation of an earlier stipulated consent agreement. Mr. Clark moved, and Ms. Jagels seconded; to issue a Final Order detailing the suspension of Mr. Thurston's CPA license. Motion carried.

(C) Cease & Desist: The Board was notified of a resolved Cease and Desist docket.

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(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Warwick moved, and Ms. Jagels seconded, to ratify approval of five special consideration applicants, and to accept the application of a sixth special consideration applicant who was interviewed by the Board. Motion carried. Mr. Clark moved, and Ms. Krueger seconded, to accept the Uniform CPA Examination scores reported for October 2008 through February 2009. Motion carried.

(E) Ratify Approval of License Special Considerations: Mr. Cotterell moved, and Mr. Clark seconded, to ratify approval of two special consideration licensure applicants, and to accept the application of a third special consideration applicant who was interviewed by the Board. Motion carried.

4. REPORTS TO THE BOARD

(A) Director Report: Ms. Porter updated the Board on recent activities.

(B) Treasurer Report: Ms. Jagels presented fiscal year-to-date financial information for FY 2009. She pointed out that the free fund balance is \$56,000 lower than the prior year.

(C) Legal Counsel Report: Mr. Hunter updated the Board on issues addressed at the NASBA Legal Counsel Conference in March 2009. Of particular interest are approaches to handling disciplinary matters and national trends regarding open meeting laws.

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	ATT Uploaded
ANDERSON, ALYSON MARIE	12/9/08
ANDERSON, JERRY STEVE	3/19/09
ANDERSON, PAUL HENRY	4/15/09
BECKER, HEATH C	12/23/08
BRADEN, ANDREA MARIE	12/23/08
BROSIER, MELISSA A	12/2/08
DALRYMPLE, KIMBERLY C	2/12/09
DAVIDSON, SHERRI	12/9/08
DOBBINS, LORI ANN	12/9/08
DOBBS, DALLAS PORTER	1/22/09
DORMAN, RYAN HILL	12/2/08
DUNCAN, WENDY LYNN	12/2/08
EDWARDS, MISTY H	3/3/09
EICHNER, NATHANIEL CLAUS	1/28/09
GOODY, LYNDSAY	4/21/09
GUTHRIE, KIMBERLY LYNN	1/8/09

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HANNA, ADAM JOSEPH	2/9/09
HARTWIG, LAURA ANN	12/2/08
HAURUNEN, JONATHAN	4/21/09
HEGSTROM, KRISTA DIANE	12/2/08
HOLMES, JAY JOHANNES	12/2/08
JANSON, JEREMY SCOTT	3/19/09
KELLEY, JACK A	1/8/09
KUNZ, CASSIE DAWN	3/19/09
LANE, ANGELA LOUISE	2/9/09
LARSON, RYAN MICHAEL	1/22/09
MILLER, DANIEL RAY	2/3/09
O'BOSKY, MARIA LUISA G	1/22/09
PEARSON, JUSTIN LANE	1/22/09
ROMAN, ELIZABETH MARIA	3/12/09
ROURKE, LEAH MARIE	3/19/09
SCOTT, KIMBERLY JANELLE	4/15/09
SMITH, AMBER MARIE	3/19/09
SMITH, LUCUS ROY	4/9/09
SPARKS, JASON WYNN	4/9/09
SPAULDING, ANGELA MARIE	1/8/09
STAMPER, AMANDA	4/21/09
STRAYER, ALAN PAUL	12/23/08
STURGIS, LYNN CHERI	1/8/09
TOBLER, NICHOLAS ALLEN	12/18/08
TRACY, TAMARA	5/4/09
TUFT, NATHAN NEAL	4/9/09
VANHOOZER, HUIDAN	2/25/09
WHIPPLE, JOSEPH DEREK	3/3/09
WHITE, MISTY DAWN	12/2/08

(B) Uniform CPA Examination Statistics: The Board discussed the most recent examination results and the number of candidates. Idaho continues to see an increase in the number of candidates, which is reflective of national trends.

6. NEW LICENSEES

New Licensees: CP-4840 through CP-4890 December 23, 2008 to April 29, 2009

Mr. Cotterell moved, and Mr. Warwick seconded, to ratify the new licensees. Motion carried.

Name	Number	Method	State	Effective	Status
ATANASOV, IVAN STEFANOV	CP-4871	Exam	ID	2/18/2009	Active
BLAKEMORE, KERRY	CP-4883	Exam	ID	4/9/2009	Active
BROWN, DARIA K	CP-4859	Reciprocal	AK	1/22/2009	Active
BYCZEK, ELIZABETH JOSEPHINE	CP-4886	Exam	ID	4/9/2009	Active
CALL, CHRISTOPHER WESLEY	CP-4873	Exam	ID	3/10/2009	Active
CHIPMAN, ERIC JAMES	CP-4877	Exam	ID	3/12/2009	Active
CZARNIECKI, THOMAS JOHN	CP-4853	Exam	ID	1/1/2009	Active

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EHLERS, JEFFREY MICHAEL	CP-4880	Exam	ID	3/19/2009	Active
FRIDAY, JEFFREY TODD	CP-4869	Exam	ID	2/12/2009	Active
FUNKE, LYNNE LARAE	CP-4854	Exam	ID	1/21/2009	Active
GOODE, BENJAMIN DAVID	CP-4881	Exam	ID	3/19/2009	Active
GUO, LIN	CP-4843	Exam	ID	1/1/2009	Active
HAUGEN, JASON R	CP-4875	Reciprocal	MN	3/12/2009	Inactive
HAUGEN, JASON R	CP-4875	Reciprocal	MN	4/17/2009	Active
HOLDERNESS, DARIN KIP	CP-4884	Reciprocal	TX	4/9/2009	Active
HOWE, SHAWNA MARIE	CP-4862	Exam	ID	2/3/2009	Active
JOHNSTON, BENJAMIN JAMES	CP-4842	Exam	ID	12/23/2008	Active
JOHNSTON, MICHAEL NICHOLAS	CP-4855	Exam	ID	1/21/2009	Active
KIM, MOONHYANG	CP-4874	Exam	ID	3/10/2009	Active
KIRBY, VICKI LYNN	CP-4872	Exam	ID	2/18/2009	Active
KLINGLER, JENNIFER	CP-4844	Exam	ID	1/1/2009	Active
LANDERS, MEGAN A	CP-4867	Exam	ID	2/12/2009	Active
LANGFORD, ADAM WILLIAM	CP-4849	Exam	ID	1/1/2009	Active
LEWIN, MARY MINTA	CP-4864	Exam	ID	2/3/2009	Active
LITTLE, DAVID ANDREW	CP-4845	Reciprocal	WA	1/1/2009	Active
MALLET, MOLLY LYNN	CP-4846	Exam	ID	1/1/2009	Active
MCCLURE, DENISE	CP-4882	Reciprocal	IN	3/19/2009	Active
MCKENNEY, KIMBERLY EVERETT	CP-4841	Exam	ID	12/23/2008	Active
MILLINGTON, DALLAS FLOYD	CP-4858	Exam	ID	1/22/2009	Active
NICHOLSON, NICHOLAS S	CP-4848	Exam	ID	1/1/2009	Active
PETERSON, EMILY JEAN	CP-4863	Exam	ID	2/3/2009	Active
RASMUSSEN, C MITCHELL	CP-4876	Exam	ID	3/12/2009	Active
REED, ERIC DANIEL	CP-4865	Exam	ID	2/3/2009	Active
SCHAFFER, MICHAEL A	CP-4847	Reciprocal	ND	1/1/2009	Active
SCHILLER, MARK A	CP-4856	Reciprocal	MN	1/8/2009	Active
SIMS, MORGAN LACEY	CP-4866	Exam	ID	2/12/2009	Active
SMART, ANDREW ROBERT	CP-4868	Exam	ID	2/12/2009	Active
SMART, TRAVIS MARLOW	CP-4857	Reciprocal	CO	1/8/2009	Active
SMITH, LYLA ROSE	CP-4878	Exam	ID	3/12/2009	Active
SOMERO, MATTHEW JASON	CP-4879	Exam	ID	3/19/2009	Active
SUKO, ALISON J	CP-4889	Reciprocal	ND	4/29/2009	Active
TATE, RAINY L	CP-4870	Exam	ID	2/12/2009	Active
TILTON, DAVID ROBERT	CP-4851	Exam	ID	1/1/2009	Active
TRENT, JACK EDWARD	CP-4852	Exam	ID	1/1/2009	Active
TSE, HUAN HUAN LIU	CP-4885	Exam	ID	4/9/2009	Active
WANG, LINDA	CP-4850	Grade Transfer	NY	1/1/2009	Active
WEI, DONG	CP-4840	Exam	ID	12/23/2008	Active
WOODS, BRENDA LEE	CP-4860	Reciprocal	CA	1/22/2009	Active
WRIGHT, DANIEL ROGER	CP-4890	Exam	ID	4/29/2009	Active
YEE, JAMES HOWARD	CP-4888	Exam	ID	4/29/2009	Active

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ZHENG, DONG TING	CP-4887	Grade Transfer	AK	4/15/2009	Active
ZHOU, ZHUOLI	CP-4861	Exam	ID	1/22/2009	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Porter updated the Board on the proposed MOU for ISCPA Peer Review Program Oversight. The ISCPA is considering suggestions from the AICPA to incorporate in the proposed MOU. The Board will be updated again at the July meeting. Ms. Lenon pointed out the emphasis the AICPA placed on transparency at their Peer Review Conference in 2008.

8. CONTINUING PROFESSIONAL EDUCATION

Ms. Lenon updated the Board on CPE Reporting for 2008. There was a significant increase in the number of licensees requesting extensions of time to complete their continuing professional education.

9. NASBA

The Board recommended submitting Mr. Clark's name to NASBA for the Mountain Region representative on the Nominating Committee. Ms. Porter provided the Board with an update on mobility, indicating that 39 states have passed mobility legislation and 8 states have pending bills.

10. UPCOMING MEETINGS

The Board confirmed the dates for the remaining 2009 Board meetings, and scheduled a strategic planning session for the afternoon of the July 30th meeting. The following Board members indicated they would attend the NASBA Annual Meeting: Mr. Wood, Mr. Warwick; Ms. Krueger; and Ms. Jagels.

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

Stanley C. Wood, CPA, Chair

Monte E. Warwick, CPA, Vice-Chair

Louann C. Krueger, Public Member, Secretary