

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

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, July 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 10:30 AM to 10:45 AM. The Board recessed for lunch from 12:00 Noon to 1:00 PM. The Board adjourned at 2:00 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  
Dean Condie, CPA Member  
Barbara Porter Executive Director and Larry Hunter Attorney were present as Board staff.

**1. CONVENE REGULAR SESSION**

Ms. Krueger moved, and Mr. Clark seconded, to accept the minutes of the April 30, 2009 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: Sam Cotterell, yes; Dean Condie, yes; 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:** Mr. Warwick moved, and Mr. Clark seconded, to approve the minutes of the April 30, 2009 Board Meeting Executive Session. Motion carried.

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

2009-01, 02 & 03 (handled as one) and 2009-06: Ms. Jagels moved, and Ms. Krueger seconded, to accept the stipulations entered into by Staff and to close the dockets. Motion carried. 2008-05 and 2009-09: Ms. Jagels moved, and Ms. Krueger seconded, to dismiss and close the dockets. Motion carried. Mr. Warwick moved, and Ms. Jagels seconded, to appoint Mr. Charles Clark as 2009/2010 Chair of the Investigative Committee. Motion carried. The Board directed Staff to publish disciplinary actions in newspaper(s) that provide the most effective notice to the public where the licensee provides services, as determined by the Board. The Board also provided direction to Staff regarding imposition of fines and recovery of fees. The Board stated that dockets with multiple, egregious, and/or repeat violations should warrant higher fines and recovery of costs.

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**(C) Cease & Desist:** The Board was notified that there were no new Cease and Desist dockets since the April 2009 Board meeting.

**(D) Ratify Approval of Exam Special Considerations and Exam Scores:** Ms. Krueger moved, and Mr. Clark seconded, to ratify approval of eight special consideration applicants, and directed Staff to notify the ninth individual that no applications are approved while the applicant is on probation. Motion carried. Mr. Clark moved, and Mr. Warwick seconded, to accept the Uniform CPA Examination scores reported for April and May 2009. Motion carried. The Board provided direction to Staff by reaffirming that they will not consider applications from individuals while they are on probation.

**(E) Ratify Approval of License Renewal Disclosures:** Mr. Clark moved, and Ms. Krueger seconded, to approve the renewals of eleven licensees with renewal disclosures for 2009/2010. Motion carried.

**(F) Ratify Approval of FY2009 Bonus:** Mr. Clark moved, and Mr. Condie seconded, to ratify approval of the \$500 bonus granted to the Executive Director in June 2009. Motion carried.

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

**(A) Director Report:** Ms. Porter notified the Board of the Governor's directive to Boards and Commissions not to grant salary increases to agency directors. The Board reviewed the agency's strategic plan as submitted July 1, 2009. The Board will review the plan next year for any updates. Ms. Porter discussed rule changes to be introduced in the 2010 Legislative Session. One change will make the age for retirement the same in the rules as it is in the act. The other will be to remove the reference to the year in standards that are incorporated by reference. The Board brainstormed ideas to introduce for discussion for future changes to the act and rules including: a time limit for candidates to finish their education after passing the CPA Examination if they sat with less than 150 hours; eliminating the ability of licensees to issue plain paper financial statements used for third-party reliance; updating the grandfather clause; and increasing licensing fees.

**(B) Treasurer Report:** Ms. Jagels presented fiscal-year-end financial information for FY 2009. The free fund balance is higher than FY 2008 because of the timing of license renewal fees. The Executive Director will develop the FY 2011 budget request according to the Governor's directions and get approval from the Board Chair and Treasurer before submitting by the September 1 deadline.

#### **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 seven special consideration applicants considered in Executive Session. Motion carried.

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Name	Date
ADSITT, LYNETTE ANN	6/11/09
ANDERSON, KENNETH LYNN	6/10/09
ARMSTRONG, CLINTON TRAVIS	6/11/09
BALL, MICHAEL JARVIS	6/24/09
BARKER, ELIZABETH BENDER	6/25/09
BERG, TYSON RAY	6/25/09
BIRD, BENJAMIN RAY	5/19/09
BLALOCK, TERESA LEE C	6/24/09
BURBANK, HEATHER ANN	4/23/09
CHANG, SHIH-SHAN	6/2/09
CHRISTENSEN, BRIGIT IRENE	6/10/09
CHRISTOPHERSON, AARON GRANT	6/17/09
CLACK, AMY KATHRYN	6/24/09
COLLINS, DEVIN RADLEY	6/25/09
COTTLE, DAVIN LEE	6/2/09
EMERY, JACOB SAMUEL	6/24/09
FERNANDEZ, BONNIE DACIA	5/19/09
FUGAL, NICHOLAS LOWELL	6/25/09
GENTRY, RANDY CURTIS	7/15/09
GILLETT, AMY TERESA	6/2/09
GRIFFITH, DOUGLAS TROY	5/19/09
HOANG, KEN	6/10/09
HOCKMAN, DAVID WAYNE	6/8/09
HOUSER, DONALD STEVEN, II	6/17/09
HUTCHINGS, CHRISTOPHER MICHAEL	7/10/09
IRISH, TAMMY LOUISE	5/19/09
JACK, DONALD MORRISON	5/19/09
KUNZ, PHILLIP MERLE	5/4/09
LUPER, THOMAS JAMES	6/11/09
MARTIN, KIMBERLY JEAN	6/10/09
MEI, XIAOWEN	7/10/09
MILLER, JAMES RYAN	6/11/09
ORNER, CYDNI ELIZABETH	6/17/09
PARKER, RICHARD COLE	6/24/09
PARSONS, JOHN LESLIE	7/10/09
PENDERGAST, GAVIN WADE	6/24/09
PRESTON, MICHEAL TROY	6/10/09
RICH, MELISSA	6/17/09
ROSANBALM, KATHLEEN MARIE	5/19/09
SCHNEIDER, THOMAS WILLIAM	5/4/09
SCHRENK, ALAINA BONNIE	6/11/09
SISSON, RICHARD C	7/10/09
SJOREN, ESTHER JOY	6/17/09
SMITH, JASON MATTHEW	5/4/09
STALEY, JULIA LEA	6/17/09
STEELE, ALYSSIA COLLEEN	4/23/09
STREET, LOUISE MARSHALL	6/2/09

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TRACY, TAMARA JEAN	5/4/09
WALKER, ROBERT PRES	6/11/09
WALKER, WENDY D	6/10/09
WAMHOFF, JILLIAN MARIE	5/19/09
WARWICK, MELISSA ANN	6/10/09
WATANABE, BLAKE	7/7/09
WHYTE, DEVIN ANDERSON	6/25/09
WOODWARD, MICHELLE ARLENE	4/23/09
YOUNG, BRUCE ALLEN	6/17/09

**(B) Uniform CPA Examination Statistics:** The Board discussed the most recent examination results and the number of candidates. They noted Idaho candidate pass rates in Audit are still lower than the national rate. Staff apprised the Board that the current Prometric site in Boise is closing at the end of August 2009. A new site with the same number of seats will be opening at the ISU-Boise campus, which is relocating to Meridian. The Board gave Staff the authority to waive deadlines on notices to schedule or the eighteen-month pass window for candidates who are negatively impacted if the new site does not open by October 1<sup>st</sup>.

**6. NEW LICENSEES**

**(A) New Licensees:** CP-4891 through CP-4924 May 4, 2009 to July 15, 2009  
 Mr. Cotterell moved, and Mr. Clark seconded, to ratify the new licensees. Motion carried.

Name	Number	Method	State	Effective
ALLRED, TRAVIS NOEL	CP-4902	Exam	ID	7/1/2009
BANNER, KENT EVAN	CP-4906	Exam	ID	7/1/2009
BOND, ERIC JAMES	CP-4891	Exam	ID	39937
BURKHART, NANCY LEA	CP-4916	Exam	ID	7/10/2009
CHADD, JEFFERY SCOTT	CP-4895	Exam	ID	7/1/2009
COURTIAL, STACY ANN	CP-4907	Exam	ID	7/1/2009
CRANDALL, ROBERT PARKINSON	CP-4903	Exam	ID	7/1/2009
CRIDDLE, RUSSELL S	CP-4900	Reciprocal	AZ	7/1/2009
DONNELL, JENNIFER N	CP-4896	Grade Transfer	WA	7/1/2009
DUGGER, REBECCA KATHERINE	CP-4908	Exam	ID	7/1/2009
GAILEY, CHRISTOPHER STEVEN	CP-4924	Exam	ID	7/15/2009
GARRETT, JULIE	CP-4909	Exam	ID	7/1/2009
HERNQUIST, JENNIFER LYNN	CP-4917	Grade Transfer	CA	7/10/2009
HOWARD, BREANNA MARIE	CP-4892	Exam	ID	7/1/2009
HUBBLE, GEFFERY STERLING	CP-4918	Exam	ID	7/10/2009
HYATT, JAMES BRIAN	CP-4910	Exam	ID	7/1/2009
JOHNSON, TAMAR	CP-4899	Reciprocal	OR	7/1/2009
KERBER, SCOTT M	CP-4905	Reciprocal	WA	7/1/2009
KRAUS, KADE JEFFREY	CP-4893	Exam	ID	7/1/2009

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LLOYD, WILLIAM EDWARD, III	CP-4894	Grade Transfer	GA	7/1/2009
LUANGAPHAY, JESIKAH MIRIT	CP-4922	Exam	ID	7/15/2009
MATHEWS, RYAN P	CP-4919	Reciprocal	WA	7/10/2009
MCARTHUR, RODNEY LANE	CP-4915	Exam	ID	7/1/2009
MILLER, MARK AARON	CP-4920	Exam	ID	7/10/2009
MILLWARD, WAYNE ANTHONY	CP-4901	Exam	ID	7/1/2009
QUARLES, MARY LOUISE	CP-4911	Exam	ID	7/1/2009
SALI, JASON BENJAMIN	CP-4921	Exam	ID	7/10/2009
SKINNER, CLIFFORD KARL	CP-4904	Exam	ID	7/1/2009
SLOAN, ROBERT PAUL	CP-4923	Exam	ID	7/15/2009
STAHLE, IVAN JISOO	CP-4914	Exam	ID	7/1/2009
STENBERG, CHERYL LYNN	CP-4897	Reciprocal	CO	7/1/2009
THOMPSON, TRENT CHARLES	CP-4912	Exam	ID	7/1/2009
WALLACE, CORY LEE	CP-4913	Exam	ID	7/1/2009
WALTON, JULIE KAY	CP-4898	Exam	ID	7/1/2009

**(B) Licensure Changes as of July 1, 2009:** Staff notified the Board of licensees who elected Lapsed, Inactive, or Retired status during the renewal process. A summary will go in the next newsletter.

**(C) Inquiry on Use of Title:** Board Staff received an inquiry as to whether a non-licensee who is affiliated with the Idaho Association of Public Accountants can cite their membership in an advertisement. The concern is whether or not this is deceptive and misleading to the public. Staff will follow up with IAPA and NASBA as appropriate.

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

**(A) MOU:** The Board reviewed proposed changes from ISCPA on the MOU for ISCPA Peer Review Program Oversight. They directed Staff to clarify one of the proposals and to correct a typo in a code section citation. Staff will follow up with ISCPA to finalize the document for signatures.

**(B) PROC Liaison:** Mr. Wood will serve as the Board’s liaison to the Peer Review Oversight Committee for 2009/2010.

**8. CONTINUING PROFESSIONAL EDUCATION**

Ms. Krueger will serve as the Board’s liaison to the CPE Committee for 2009/2010.

**9. NASBA**

**(A) NASBA’s Response to AICPA Exposure Draft:** The Board discussed the concepts included in the exposure draft on compilation and review standards. They concur with NASBA’s input on the proposal. The Board voiced concern about protection of the public under the conditions of the proposed changes. Staff was directed to respond to the exposure draft.

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*(B) Quarterly Focus Questions:* The Board discussed and drafted responses.

**10. UPCOMING MEETINGS, ELECTION OF OFFICERS, RECOGNITION OF OUTGOING MEMBERS**

The Board confirmed the October 8, 2009 meeting date and directed Staff to attempt to coordinate a December meeting with the ISCPA. The following Board members indicated they would attend the NASBA Annual Meeting: Mr. Wood, Mr. Warwick; Ms. Krueger; Ms. Jagels; and Mr. Condie.

Mr. Cotterell moved, and Mr. Clark seconded, the following slate of officers: Mr. Warwick as Chair; Ms. Krueger as Vice-Chair; Ms. Jagels as Secretary; and Mr. Condie as Treasurer. Motion carried.

Mr. Wood recognized the contributions of outgoing Board members Samuel Cotterell, CPA and Charles Clark, CPA, who complete their five-year Board appointments at the end of August 2009.

There being no further business before the Board, the meeting was adjourned at 2:00 PM.

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Stanley C. Wood, CPA, Chair

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Monte E. Warwick, CPA, Vice-Chair

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Louann C. Krueger, Public Member, Secretary