

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 8, 2009
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, October 8, 2009 at 8:30 AM with Chair Monte Warwick, CPA presiding. The Board adjourned to Executive Session at 8:45 AM and returned to Regular Session at 10:15 AM. A break was taken from 10:00 AM to 10:15 AM. The Board recessed for lunch from 12:30 to 1:00 PM. The Board adjourned at 2:00 PM.

ROLL CALL The following members of the Board were present:
Monte Warwick, CPA, Chair
Louann Krueger, Public Member, Vice-Chair attended until 11:00 AM
Joan Jagels, CPA, Secretary
Dean Condie, CPA, Treasurer
Stanley Wood, CPA, Past Chair
Brady Panatopoulos, CPA, CPA Member
Lynn Smith, CPA, CPA Member participated via conference call until 9:00

AM
Barbara Porter Executive Director, Sue Lenon Board Secretary, and Larry Hunter Legal Counsel were present as Board staff. Melissa Nelson Executive Director of the ISCPA, and Terry Bayless, CPA and IAPA Representative were present as guests during portions of the Regular Session.

1. CONVENE REGULAR SESSION

Ms. Krueger moved, and Mr. Condie seconded, to accept the minutes of the July 30, 2009 Board Meeting. Motion carried.

2. EXECUTIVE SESSION

Monte Warwick, Chair, citing *Idaho Code* Section 67-2345, called for a vote to adjourn to Executive Session. The Board voted as follows: Brady Panatopoulos, yes; Dean Condie, yes; Joan Jagels, yes; Lynn Smith, 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 July 30, 2009 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2008-02 Ms. Krueger moved, and Mr. Wood seconded, for Staff to initiate a stipulated consent agreement. Motion carried. On another issue discussed, Ms. Jagels moved, and Mr. Condie seconded, for Staff to file a complaint. Motion carried.

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

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(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Wood moved, and Ms. Krueger seconded, to ratify approval of the special consideration applicants. Motion carried. Mr. Wood moved, and Ms. Jagels seconded, to accept the Uniform CPA Examination scores reported for June and July 2009. Motion carried.

(E) Ratify Approval of License Special Consideration: Mr. Wood moved, and Ms. Krueger seconded, to ratify approval of the special consideration applicant. Motion carried.

4. REPORTS TO THE BOARD

(A) Director Report: Ms. Porter apprised the Board that: the proposed rule changes appear to be moving through the process as anticipated for the 2010 Legislative Session; the online license renewal process for 2009 had a nearly 90% utilization rate and few problems; and Brown Mackie College has a campus in Boise and has inquired about their accreditation body's equivalence to other recognized bodies.

(B) Treasurer Report: Mr. Condie presented financial information for August and September 2009. Fiscal year 2010 is anticipated to see a modest decline in free fund balance from the prior fiscal year. Staff will be furloughed to accommodate the personnel cost reductions imposed during the 2009 Legislative Session.

(C) Legal Counsel Report: Mr. Hunter presented a confidentiality statement for the Board's consideration. Ms. Jagels moved, and Mr. Panatopoulos seconded, that all Board, committee, staff members, as well as outside consultants and counsel sign the statement. Motion carried.

5. EXAMINATION

(A) Examination Candidates: Ms. Jagels moved, and Mr. Condie seconded, to ratify the following list of first-time examination candidates approved since the last Board meeting, which includes the special consideration applicants considered in Executive Session. Motion carried.

7-21-09 to 9-29-09

Examinee	Number	Type	Application
BANKA, JEFFREY CHAD	EC-003528	FT	9/10/2009
BARTON, MICHAEL LAWRENCE	EC-003462	FT	6/8/2009
BAUMANN, JON THOMAS	EC-003515	FT	8/25/2009
BINGHAM, QUINN TYLER	EC-003505	FT	7/21/2009
BIRKELAND, MATTHEW THOMAS	EC-003529	FT	9/10/2009
BUCK, DEBRA LEE	EC-003524	FT	8/31/2009
CHRISTENSEN, BRYCE R	EC-003493	FT	7/7/2009
CLARK, MENDY BROOKE	EC-003503	FT	7/21/2009
CLARK, NEIL ROBERT	EC-003506	FT	7/21/2009
COHEN, JOEL ASHER	EC-003527	FT	9/10/2009
FARFAN, BERNARDO	EC-003497	FT	7/10/2009

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FLOYD, LIXUAN	EC-003521	FT	8/26/2009
GARNER KIDD, JENNIFER E	EC-003496	FT	7/10/2009
GOETTSCHKE, MICHAEL DAVID	EC-003516	FT	8/25/2009
GREEN, CHAD STEVEN	EC-003494	FT	7/10/2009
HEPNER, MARY HELEN	EC-003490	FT	7/7/2009
KNUDSON, KEIKO IMAIZUMI	EC-003459	FT	6/2/2009
LASLEY, ANDREA LENA E	EC-003525	FT	8/31/2009
LYON, CAROLYN ELIZABETH	EC-003520	FT	8/26/2009
MIYASAKO, KC	EC-003504	FT	7/21/2009
REYNOLDS, PRISCILLA HARRISON	EC-003518	FT	8/25/2009
RUDD, BRANDEN MATTHEW	EC-003499	FT	7/14/2009
SWINDELL, ANN REGINE	EC-003502	FT	7/21/2009
TUIA, MELINDA DAWN SIMMS	EC-003510	FT	8/17/2009
WOOD, KIM ELIZABETH	EC-003517	FT	8/25/2009
WORKMAN, BRADY NEIL	EC-003530	FT	9/10/2009

Total Applications: **26**

(B) Uniform CPA Examination Statistics: The Board discussed the most recent examination results and the number of candidates, as well as upcoming changes to the examination at the national level. The Board intends to tour the new Prometric center in Meridian.

6. NEW LICENSEES

(A) New Licensees: CP-4925 through CP-4951 7/21/2009 to 9/30/2009

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

Name	Number	Method	State	Effective	Status
ADAMS, CASEY JOSHUA	CP-4938	Exam	ID	8/26/2009	Active
BELL, ADAM	CP-4944	Grade Transfer	CA	9/17/2009	Active
BELNAP, RICHAEAL TODD	CP-4947	Exam	ID	9/17/2009	Active
BISHOP, DAVID W	CP-4940	Reciprocal	CA	8/27/2009	Active
BRAULICK, SHEENA MARIE	CP-4926	Exam	ID	7/21/2009	Active
COLVARD, JENNIFER LEIGH	CP-4935	Reciprocal	CA	8/25/2009	Active
COON, JENNIFER	CP-4936	Reciprocal	OR	8/25/2009	Active
DAWES, DOUGLAS V	CP-4946	Reciprocal	IL	9/17/2009	Active
HACHTEL, CAYLEY JEAN	CP-4929	Exam	ID	7/23/2009	Active
HARTLEY, BENJAMIN MARK	CP-4949	Exam	ID	9/30/2009	Active
HEDGES, ALICIA ANN	CP-4934	Exam	ID	8/6/2009	Active
HENDRICKS, TONY DONALD	CP-4942	Exam	ID	9/10/2009	Active
HOOLE, GABRIELLE LEA	CP-4931	Exam	ID	7/23/2009	Active
HUTT, MATTHEW ALAN	CP-4937	Exam	ID	8/26/2009	Active
JUDD, MEGAN	CP-4928	Exam	ID	7/23/2009	Active
LENNBERG, RYAN NATHAN	CP-4933	Exam	ID	7/29/2009	Active
NELSON, ANN CECILIA	CP-4925	Reciprocal	OR	7/21/2009	Active
PECK, KYLE DUANE	CP-4930	Exam	ID	7/23/2009	Active

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PRIEBE, DEBRA KAY	CP-4941	Grade Transfer	MN	9/10/2009	Inactive
SAUTTER, AARON BLAIR	CP-4932	Exam	ID	7/23/2009	Active
SOULE, PATRICIA R	CP-4950	Exam	ID	9/30/2009	Active
STITH, SHANNON MARIE	CP-4943	Exam	ID	9/17/2009	Active
TATTERSALL, NATASHA LESA	CP-4927	Exam	ID	7/23/2009	Active
TILLOTSON, JANE C	CP-4951	Reciprocal	CA	9/30/2009	Active
VAN ZANDT, RICHARD C	CP-4939	Reciprocal	WA	8/26/2009	Active
YOUNG, CONNIE CHRISTINE	CP-4948	Reciprocal	WA	9/24/2009	Active
ZUBIZARRETA, KRISTEN M	CP-4945	Exam	ID	9/17/2009	Active

(B) *Inquiry on Use of Title:* The Board discussed the practice of non-licensees advertising their membership in organizations such as the Idaho Association of Public Accountants or the Idaho Society of Certified Public Accountants. As long as the individuals are not using titles prohibited by *Idaho Code*, they are not in direct violation of the Accountancy Act. IAPA is initiating an informational campaign with their members on this issue.

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

(A) *MOU:* The Board Chair and the ISCPA Board President have signed the MOU for ISCPA Peer Review Program oversight. Ms. Lenon and the PROC will develop a process and procedures in coordination with the ISCPA.

(B) *PROC Appointments:* Ms. Jagels moved, and Mr. Panatopoulos seconded, to appoint Mr. Brad Williams, CPA and Mr. Terry Kleinsmith, CPA to serve five-year terms on the Peer Review Oversight Committee. Motion carried.

8. CONTINUING PROFESSIONAL EDUCATION

Staff spoke with the Board about intentions to automate the interface for loading CPE reports into the licensing management software. ISCPA is automating services they offer their members, so they would like to coordinate activities.

9. NASBA

NASBA and AICPA wrote to the IRS regarding how the profession prepares individuals to perform tax work and how we regulate licensees offering these services. This is in response to the IRS initiative on regulation of tax preparers. The issue is still under discussion at the national level.

10. UPCOMING MEETINGS

The Board will meet again December 4, 2009 and will set 2010 dates at that time.

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

Monte E. Warwick, CPA, Chair

Louann C. Krueger, Public Member, Vice-Chair

Joan Jagels, CPA, Secretary