

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
May 6, 2010
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, May 6 2010 at 9:30 AM with Chair Monte Warwick, CPA presiding. The Board adjourned to Executive Session at 9:40 AM and returned to Regular Session at 11:40 AM. A break was taken from 11:40 to 11:55 AM and a lunch break from noon to 12:40 PM. The Board adjourned at 2:20 PM.

ROLL CALL The following members of the Board were present:
Monte Warwick, CPA, Chair
Louann Krueger, Public Member, Vice-Chair
Joan Jagels, CPA, Secretary
Dean Condie, CPA, Treasurer
Stanley Wood, CPA, Past Chair
Brady Panatopoulos, CPA, CPA Member
Lynn Smith, CPA, CPA Member
Barbara Porter Executive Director, Sue Lenon Board Secretary, and Larry Hunter Legal Counsel were present as Board staff. Terry Bayless, CPA attended the Regular Session as an IAPA Representative.

1. CONVENE REGULAR SESSION

Ms. Krueger moved, and Mr. Smith seconded, to accept the minutes of the December 4, 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; Stan Wood, yes; and Monte Warwick, 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. Condie seconded, to approve the minutes of the December 4, 2009 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2006-09 Mr. Hunter notified the Board that we won the Idaho Supreme Court case that arose out of this complaint. The reprimand and enforcement fine were upheld, as well as being awarded costs. 2009-07, 2010-03 and 2010-04 Mr. Wood moved, and Ms. Jagels seconded, to dismiss the complaints and close the dockets. Motion carried. 2009-08 Mr. Wood moved, and Ms. Jagels seconded, to formally ratify the Final Order issued in January 2010. Motion carried.

(C) Cease & Desist: The Board was notified there were no new Cease and Desist dockets.

(D) Ratify Approval of Exam Special Considerations and Exam Scores: Ms. Jagels moved, and

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Mr. Panatopoulos seconded, to ratify the acceptance of five special consideration applications. Motion carried. Ms. Krueger moved, and Mr. Panatopoulos seconded, to accept the special consideration application of a sixth candidate. Motion carried. Ms. Jagels moved, and Mr. Condie seconded, to approve the CPA Examination scores from October-November 2009 and January-February 2010. Motion carried.

(E) Ratify Approval of License Special Consideration: There were none for the Board's review.

(F) Annual Performance Evaluations and Merit Pay: Ms. Krueger moved, and Ms. Jagels seconded, to grant the Executive Director a \$600 bonus and \$300 bonuses to each of the classified staff members for FY 2010. Additionally, the Board Chair and Vice Chair will work with the Executive Director to address FY 2011 staff merit pay and/or administrative leave. Motion carried.

(G) Certified Public Bookkeepers: Board directed staff to write letters of inquiry regarding this organization that is based out of Utah.

4. REPORTS TO THE BOARD

(A) Director Report: Ms. Porter apprised the Board on the cost of issuing newsletters and the cost cutting experiences of other regulatory boards in Idaho. The Board felt that issuing hard copy newsletters twice annually, in May and November, would keep licensees and candidates adequately informed, while saving the Board on printing and mailing expenses.

(B) Treasurer Report: Mr. Condie presented fiscal year-to-date information for FY 2010. The Board discussed the free fund balance and future fee increases. The Board did not feel that license renewal fees needed to be increased yet. However, the fees have not been increased since 1992, and a hike within the next two to four years is highly likely.

(C) Legal Counsel Report: Mr. Hunter updated the Board on information he gained by attending the NASBA Legal Counsel Conference in March 2010. He noted that Idaho is a step ahead of many states because we do not operate under an umbrella agency, and because our Peer Review oversight activities have been in place for over a decade and they follow the national model that NASBA hopes all states will implement. Mr. Hunter mentioned that if International Financial Reporting Standards (IFRS) becomes required, Idaho will need to become versed in how to handle IFRS-based complaints. The Supreme Court case, and the precedence it sets in Idaho, will be a large topic of discussion in next year's meeting.

5. EXAMINATION

(A) Examination Candidates: Mr. Smith moved, and Mr. Condie seconded, to ratify the following list of first-time examination candidates approved since the last Board meeting. Motion carried.

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11/24/2009 to 4/27/2010

Name	Application Date
HYRUM SHUPE STEED	11/23/2009
WINSTON HUANG	12/2/2009
TONI A COOPER	12/8/2009
LESLIE ANN MILLER	12/15/2009
KEVIN DEMECIO HARO	12/15/2009
CATHERINE RENEE CRITES	12/16/2009
JOHN CHRISTIAN SALMON	12/21/2009
MAIKO MUROMACHI RUEFF	12/22/2009
TYLER DEAN HARRIS	12/22/2009
JAMES DARRELL BIRD	1/4/2010
STEVEN LEWIS RAEDER	1/5/2010
DAVID R COLLINS	1/5/2010
THOMAS D GWINN	1/5/2010
CHRISTINE PEREZ	1/11/2010
LISA JANET MCCANN	1/11/2010
NIKOLE KATHARINE MARKLEY	1/13/2010
JARROD WAYNE STEVENS	1/13/2010
TERRI LOU HUDSON	1/13/2010
JOSHUA WINN SEARLE	1/25/2010
ISRAEL MONTANO PENA	2/1/2010
CHANSON HEBER JONES	2/1/2010
TIMOTHY JOHN NORRIS	2/1/2010
KEVIN L VEDDER	2/1/2010
DERRICK ANTHONY WILLIAMS	2/9/2010
MISSY DIANE COLYER	2/11/2010
TYLER RICHARD CARRINGER	2/22/2010
JORDAN MICHAEL WHITE	2/22/2010
EMILY LINN SHOEMAKER	2/23/2010
JESSICA MARIE MCDONALD	2/23/2010
DANIEL LYNN PACKARD	2/25/2010
JORDAN BURKE HANSEN	3/3/2010
KARI LEANNE LAWRENCE	3/16/2010
ANASTASIA V KOROBENNIKOVA	3/16/2010
RICHARD WESLEY MCALLISTER	3/18/2010
JUSTIN MICHAEL READER	3/23/2010
CRAIG CURTIS JEPPESEN	3/23/2010
LOUANN CAROL KRUEGER	4/1/2010
RINAL NANALAL GAJERA	4/5/2010
RACHELLE RENEE CASE	4/12/2010

(B) Examination Statistics: Idaho's pass rates in comparison to national numbers were shared with the Board.

6. NEW LICENSEES

New Licensees: CP-4960 through CP-4997 12/7/2009 to 4/20/2010

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

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Name	License #	License Method	State	Issue Date	Status
DANIEL RAY MILLER	CP-4960	Exam	ID	12/7/2009	Active
STACIE BRUNO	CP-4961	Grade Transfer	MT	12/9/2009	Active
VIRGIL DEAN LARSON	CP-4962	Exam	ID	1/1/2010	Active
EHREN GRANT VAUGHAN	CP-4963	Exam	ID	1/1/2010	Active
S REESE JENSEN	CP-4964	Reciprocity	AK	1/1/2010	Active
DANIEL TODD COLEMAN	CP-4965	Exam	ID	1/1/2010	Active
JEFFREY RICK HAMILTON	CP-4966	Reciprocity	CA	1/1/2010	Active
CHRISTOPHER LEE FLOYD	CP-4967	Exam	ID	1/1/2010	Active
JASON ALLEN MCKAY	CP-4968	Exam	ID	1/1/2010	Active
GARY WAYNE BRINGHURST	CP-4969	Reciprocity	CA	1/7/2010	Inactive
JULIE CHRISTINE FLOLO	CP-4970	Exam	ID	1/7/2010	Active
JARED CALVIN HEWARD	CP-4971	Exam	ID	1/7/2010	Active
LYNETTE BIRCH	CP-4972	Exam	ID	1/7/2010	Active
ANN JEANETTE LOWE	CP-4973	Exam	ID	1/21/2010	Active
JOHN DUANE GREENTREE	CP-4974	Exam	ID	1/21/2010	Active
ZACHARY SCOTT ANDERSON	CP-4975	Exam	ID	1/21/2010	Active
ROBERT WARREN BUSH	CP-4976	Exam	ID	1/21/2010	Active
DAVIN GARLICK	CP-4977	Grade Transfer	OR	1/21/2010	Active
RANDY CURTIS GENTRY	CP-4978	Exam	ID	1/21/2010	Active
RYAN MICHAEL LARSON	CP-4979	Exam	ID	1/21/2010	Active
CHAD RYAN TRUED	CP-4980	Exam	ID	1/21/2010	Active
JACOB JOHANN ZWYGART	CP-4981	Exam	ID	1/21/2010	Active
ERIC GWILLIAM	CP-4982	Grade Transfer	CA	1/28/2010	Active
CHELSIE WASDEN	CP-4983	Grade Transfer	NV	2/9/2010	Active
BRITNEY ANN JONES	CP-4984	Grade Transfer	MT	2/9/2010	Active
GLAYD COTTRELL HAWKES	CP-4985	Exam	ID	2/9/2010	Active
RUSSELL J MAYER	CP-4986	Exam	ID	2/24/2010	Active
MITCHELL JAMES CLARK	CP-4987	Grade Transfer	MT	2/24/2010	Active
NATHAN MERLE COBURN	CP-4988	Exam	ID	2/24/2010	Active
KELLY ANN MCFARLAND	CP-4989	Exam	ID	2/24/2010	Active
LISA TSCHOERNER PETERSON	CP-4990	Reciprocity	TX	3/4/2010	Active
CARMA CHRISTENSEN	CP-4991	Exam	ID	3/9/2010	Active
YING CHEN	CP-4992	Reciprocity	CA	3/22/2010	Active
VERONICA HAGFELDT	CP-4993	Grade Transfer	MT	3/22/2010	Active
LUKE ALAN STURDY	CP-4994	Exam	ID	3/25/2010	Active
GERALDINE LYNN BULLARD	CP-4995	Grade Transfer	CA	4/7/2010	Active
MICHELLE BRIANA DESORT	CP-4996	Exam	ID	4/7/2010	Active
MERIDITH GENUCHI	CP-4997	Reciprocity	TX	4/20/2010	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

There will be two openings on the PROC later this year. Mr. Wood will make inquiries about interest, and an article asking for volunteers will be placed in the Board's newsletter.

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8. CONTINUING PROFESSIONAL EDUCATION

Ms. Lenon and Ms. Krueger updated the Board on this year's CPE Committee meeting. An article will be placed in the Board's newsletter asking for volunteers for the three openings we have this year. There were over 150 extensions granted in 2009 CPE, primarily because licensees failed to meet the CPE Ethics requirement. The Board discussed regulatory measures to increase timely compliance.

9. NASBA

The Board discussed the upcoming Western Regional meeting and NASBA committee appointments.

10. UPCOMING MEETINGS

The Board will meet July 21 & 22 in McCall and October 7 and December 9 in Boise, 2010.

There being no further business before the Board, the meeting was adjourned at 2:20 PM.

Monte E. Warwick, CPA, Chair

Louann C. Krueger, Public Member, Vice-Chair

Joan Jagels, CPA, Secretary