

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
McCall, Idaho
July 22, 2010
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, July 22, 2010 at 9:00 AM with Chair Monte Warwick, CPA presiding. The Board adjourned to Executive Session at 9:05 AM and returned to Regular Session at 10:35 AM. A break was taken from 10:25 to 10:35 AM. The Board adjourned at 12:15 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 telephonically
Lynn Smith, CPA, CPA Member
Barbara Porter Executive Director, Sue Lenon Board Secretary, and Larry Hunter Legal Counsel were present as Board staff.

1. CONVENE REGULAR SESSION

Ms. Krueger moved, and Ms. Jagels seconded, to accept the minutes of the May 6, 2010 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. Wood seconded, to approve the minutes of the May 6, 2010 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2010-01 Ms. Krueger moved, and Mr. Condie seconded, to dismiss the complaints and close the docket. Motion carried.

(C) Cease & Desist: The Board was informed of the status of new Cease and Desist docket.

(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Wood moved, and Mr. Smith seconded, to ratify the acceptance of nine special consideration applications. Motion carried. Ms. Jagels moved, and Ms. Krueger seconded, to approve the CPA Examination scores from April - May 2010. Motion carried.

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(E) Ratify Approval of License Special Considerations/License Renewal Disclosures: There were no initial-licensure Special Considerations for the Board's review. Ms. Krueger moved, and Ms. Jagels seconded, to refer the license-reinstatement Special Consideration application back to Staff for administrative action. Motion carried. Ms. Krueger moved, and Ms. Jagels seconded, to ratify approval of renewing the licenses of thirteen individuals who had disclosures during the renewal process. Motion carried.

4. REPORTS TO THE BOARD

(A) Director Report: Ms. Porter reported to the Board that approximately 90% of this year's license renewals and firm registrations completed to date have been done online. Ms. Krueger moved, and Mr. Condie seconded, to appoint Stan Wood, CPA as the Chair of the Investigation Committee beginning once his term on the State Board is concluded. Motion carried.

(B) Treasurer Report: Mr. Condie presented the year end summary for FY 2010. Revenues were approximately 25% lower than the previous fiscal year, caused by the timing between fiscal years of when license renewal and firm registration fees are received. Fines were \$8,000 lower. Expenses were held to 95% of the previous year's costs, and are expected to remain relatively level for the foreseeable future. The free-fund balance remains adequate to address the Board's cash-flow needs and enforcement concerns.

5. EXAMINATION

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

04/28/2010 to 07/13/2010

| Name | Application Date |
|------------------------------|-------------------------|
| ALLBRIGHT, CHRISTOPHER ALLEN | 5/26/2010 |
| BLACK, CHAD EDWIN | 6/9/2010 |
| BONADIES, ABIGAIL L | 6/24/2010 |
| BROWN, JUDY CAROL | 6/9/2010 |
| CAFARELLI, WILLIAM SAMUEL | 6/17/2010 |
| CICRICH, WADE JOSEPH | 5/6/2010 |
| COOK, STEVEN JOHN | 5/26/2010 |
| CORNELL, DANIAL JOSEPH | 5/12/2010 |
| DILLON, LUKE ANSON | 6/7/2010 |
| DUNCAN, JORIE DEANE | 4/29/2010 |
| DUNCANSON, CHRISTINA MARIE | 5/5/2010 |
| ELLIS, BRIAN THEODORE | 6/7/2010 |
| ESPELAND, PATRICK LEE | 5/26/2010 |
| GOUGH, CODY JASON | 6/7/2010 |
| GUZMAN, ANGELICA | 5/26/2010 |
| HARRISON, VICTOR TREVIER | 6/9/2010 |

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| | |
|----------------------------|-----------|
| HATCH, RHEAD STEVEN | 4/12/2010 |
| HAYES, ROBB HARRISON | 6/14/2010 |
| HOGUE, SARA JANE | 5/26/2010 |
| HOID, SHERIE LYNN | 5/20/2010 |
| HULET, LATISHA EVE | 4/29/2010 |
| HURLBERT, EDWARD SCOTT | 6/9/2010 |
| HYNDMAN, BARBARA ANN | 6/7/2010 |
| JABLON, PAUL ANTHONY | 4/19/2010 |
| JANSSON, DEREK CHRISTOPHER | 5/5/2010 |
| JENSEN, NATHAN NEILS | 6/29/2010 |
| JENSEN, TODD TYLER | 6/15/2010 |
| JOLLEY, ALESHA KAY | 6/7/2010 |
| JUSTIS, BROOKE RENEE | 6/15/2010 |
| KANG, CHRISTINA LISA | 5/20/2010 |
| KINSEY, ANITA M | 6/14/2010 |
| KLAMT, JOSEPH DAVID | 4/12/2010 |
| KOSKELLA, NEAL ANDREW | 4/29/2010 |
| LEAVITT, ROBERT WAYNE | 6/15/2010 |
| LIVELY, NICOLE JEAN | 5/26/2010 |
| MADSEN, ANDREA JO | 5/12/2010 |
| MARTINET, DUSTEE MRAE | 6/17/2010 |
| MOSES, KELLY ANNE | 5/20/2010 |
| MUIR, SHEENA MARIE | 5/20/2010 |
| NEWELL, HEATHER LYNN | 5/26/2010 |
| OSS, ATHONY ALAN | 6/29/2010 |
| PARISH, MATHEW TURNER | 6/9/2010 |
| PETERSON, BRANDON OLIVER | 5/26/2010 |
| RIPPON, ELIZABETH ANNE | 6/14/2010 |
| ROBINSON, JASON C | 6/9/2010 |
| SCOTT, MELANIE MICHELLE | 5/26/2010 |
| SMITH, JASON KENNETH | 6/14/2010 |
| SPELL, DAWN ELIZABETH | 6/29/2010 |
| STOKER, ROBERT ERICK | 6/9/2010 |
| TALBOT, DOUGLAS WYATT | 6/15/2010 |
| TAYLOR, TIMOTHY JAMES | 6/17/2010 |
| THOMPSON, GARRETT ROBERT | 4/29/2010 |
| WEBB, AUSTIN PAUL | 6/17/2010 |
| WINWARD, CHAD DALLEY | 4/21/2010 |
| WORTLEY, BECKY ANN | 6/9/2010 |

(B) Examination Statistics: Idaho's pass rates in comparison to national numbers were shared with the Board. Idaho's pass rates were higher than the national rates for all four sections in the April-May 2010 testing window.

6. NEW LICENSEES

New Licensees: CP-4998 through CP-5013 4/21/2010 to 7/14/2010

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

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| Name | License # | Method | State | Issue Date | Status |
|---------------------|------------------|----------------|--------------|-------------------|---------------|
| ANDERSON, GREGORY | CP-5005 | Reciprocity | CA | 7/14/2010 | Active |
| CORBETT, DONALD | CP-4998 | Reciprocity | WA | 5/6/2010 | Active |
| DAVIS, ANNA-LISETTE | CP-5004 | Reciprocity | WY | 7/1/2010 | Active |
| DIAZ, FERNANDO | CP-5000 | Exam | ID | 5/27/2010 | Active |
| FREEMAN, MICHAEL | CP-5006 | Exam | ID | 7/14/2010 | Active |
| GIACALONE, GASPARO | CP-5007 | Exam | ID | 7/14/2010 | Active |
| GUTHRIE, JON | CP-5008 | Grade Transfer | WA | 7/14/2010 | Active |
| KOCHERHANS, ANGELA | CP-5009 | Exam | ID | 7/14/2010 | Active |
| NEKL, JENNIFER | CP-5003 | Exam | ID | 7/1/2010 | Active |
| O'BRYAN, PHILIP | CP-4999 | Reciprocity | IL | 5/27/2010 | Active |
| PORTELA, DARIUS | CP-5010 | Grade Transfer | CA | 7/14/2010 | Active |
| ROURKE, LEAH | CP-5011 | Exam | ID | 7/14/2010 | Active |
| SCHROCK, STEVEN | CP-5012 | Reciprocity | OR | 7/14/2010 | Active |
| STAMPER, AMANDA | CP-5013 | Exam | ID | 7/14/2010 | Active |
| STREET, LOUISE | CP-5001 | Exam | ID | 7/1/2010 | Active |
| STROUD, JACKIE | CP-5002 | Exam | ID | 7/1/2010 | Active |

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Jagels moved, and Ms. Krueger seconded, to appoint Jerry Tarter, LPA, and Michelle Hales, CPA, to five-year terms on the Peer Review Oversight Committee running from July 1, 2010 through June 30, 2015. Motion carried.

8. CONTINUING PROFESSIONAL EDUCATION

Mr. Smith moved, and Mr. Condie seconded, to appoint Teresa Christensen, CPA, Cheryl McNeil, CPA, and Bill Gosvenor, CPA to five-year terms on the CPE Committee running from January 1, 2011 through December 31, 2015. Motion carried.

9. NASBA

The Board discussed who would be attending the upcoming Annual meeting. In response to NASBA's inquiry about what they can do for our board, members suggested that ideas for outreach to our stakeholders would be helpful.

10. UPCOMING MEETINGS, ELECTION OF OFFICERS, RECOGNITION OF OUTGOING MEMBER

The Board will meet October 7 and December 9 in Boise, 2010.

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

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Mr. Warwick recognized the contributions of outgoing Board member Stan Wood, CPA, who will complete his five-year Board appointment at the end of August 2010.

There being no further business before the Board, the meeting was adjourned at 12:15 PM.

Monte E. Warwick, CPA, Chair

Louann C. Krueger, Public Member, Vice-Chair

Joan Jagels, CPA, Secretary