

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 7, 2010
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, October 7, 2010 at 8:30 AM with Chair Louann Krueger, Public Member presiding. The Board adjourned to Executive Session at 8:35 AM and returned to Regular Session at 9:20 AM. A break was taken from 9:30 to 10:00 AM. The Board recessed for lunch from 11:50 AM to 1 PM. A hearing was held from 1:00 to 3:45 PM. A break was taken from 3:00 to 3:10 PM. The Board returned to Executive Session from 3:45 to 4:15 PM. They returned to Regular Session at 4:15 PM. Meeting adjourned at 4:20 PM.

ROLL CALL The following members of the Board were present:
Louann Krueger, Public Member, Chair
Joan Jagels, CPA, Vice-Chair
Dean Condie, CPA, Secretary
Brady Panatopoulos, CPA, Treasurer
Monte Warwick, CPA, Past Chair
Lynn Smith, CPA, CPA Member
Brad Lewis, CPA, CPA Member, absent and excused
Barbara Porter Executive Director, Sue Lenon Board Secretary, and Larry Hunter Legal Counsel were present as Board staff. Melissa Nelson, ISCPA Executive Director was present for a portion of the regular session.

1. CONVENE REGULAR SESSION

Mr. Warwick moved, and Mr. Panatopoulos seconded, to accept the minutes of the July 22, 2010 Board Meeting. Motion carried.

2. EXECUTIVE SESSION

Louann Krueger, 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; Monte Warwick, yes; and Louann Krueger, 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. Jagels moved, and Mr. Condie seconded, to approve the minutes of the July 22, 2010 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2006-06 Ms. Jagels moved, and Mr. Panatopoulos seconded, to close the docket. Motion carried.
2010-02 Ms. Jagels moved, and Mr. Warwick seconded, to accept the stipulation and issue a Final Order. Motion carried. The Board provided Staff with direction on the amount of fines to be assessed when violations have occurred. Violations of administrative procedures can start at \$500. Other violations should start at \$2,500, with a lower amount being implemented if justified.

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

(D) Ratify Approval of Exam Special Considerations and Exam Scores: Ms. Jagels moved, and Mr. Panatopoulos seconded, to ratify the acceptance of four special consideration applications. Motion carried. Ms. Jagels moved, and Mr. Condie seconded, to approve the CPA Examination scores from July – August 2010. Motion carried.

(E) License Renewal Special Consideration: There were no initial-licensure Special Consideration applications for the Board’s review. Ms. Jagels moved, and Mr. Smith seconded, to allow Mr. Chapman to renew without paying a late fee or completing additional CPE hours. Motion carried.

(F) Staff Requests: Mr. Panatopoulos moved, and Mr. Warwick seconded, to approve Mr. Hunter’s request for an hourly fee rate increase. Motion carried. Mr. Condie moved, and Mr. Smith seconded, to grant each Staff member one day of administrative leave between now and December 31, 2010.

4. REPORTS TO THE BOARD

(A) Director Report: Ms. Porter reported to the Board that she will ask them to formalize an appointment to the Investigative Committee at the December meeting. Ms. Porter also updated the Board on the progress being made with the licensing software and the new Facebook site developed by Ms. Bly.

(B) Treasurer Report: Mr. Panatopoulos presented the year-to-date information for FY 2011 and the cash flow comparison for the past fourteen years. The most interesting item was that the number of licensees regulated during that time period has grown by 140%, while staffing levels have remained constant. It has primarily been computer enhancements that have allowed staff to handle the increased work load.

5. EXAMINATION

(A) Examination Candidates: Mr. Panatopoulos moved, and Mr. Warwick seconded, to ratify the first-time examination candidates approved since the last Board meeting. Motion carried.

July 14, 2010 to September 29, 2010

Name	Application Date
JOSHUA KNOWLTON BALL	9/13/2010
JARED THOMAS BLACKHAM	9/13/2010
WILLIAM SAMUEL CAFARELLI	6/17/2010
JOEL CHRISTOPHER CLARK	6/30/2010
JESSICA LYNN COOPER	8/24/2010
CODY MICHAEL CORBRIDGE	7/20/2010
WILLIAM MATTHEW COX	7/20/2010

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MANISHA LAMA DONCOUSE	07/08/2010
MARCUS JAMES DUDLEY	9/14/2010
HALE LAWRENCE FIELDS	8/24/2010
CODY JASON GOUGH	6/7/2010
ALEX MERRILL HEINER	9/14/2010
TYSON DEAN HENRICKSON	7/22/2010
BENJAMIN LEA HOEKSTRA	8/24/2010
AMBER DAWN JACKSON	9/13/2010
DAVID NEPHI KEARSLEY	9/14/2010
TIERNAN ROBERT KETCHUM	6/29/2010
OSAMA MAHER MANSOUR	7/8/2010
ELIZABETH RAELYN MCCOY	8/16/2010
BENJAMEN KIMBALL MEFFORD	7/8/2010
WHITNEY LYNN NORMAN	9/2/2010
ANTHONY ALAN OSS	6/29/2010
DANIELLE ALISE PHILLIPP	9/2/2010
GENE LERAY PORTER	8/30/2010
MARK RICHARD RATLIFF	8/19/2010
DANIEL JAMES RENGERT	9/2/2010
BRADLEY JOHN ROBINSON	8/24/2010
REBECCA LOUISE ROOT	7/27/2010
JENNY MARIE RYAN	9/2/2010
KARI SANDERSON	8/3/2010
MICHAL SLAVKOVSKY	8/19/2010
JESSICA GUARINO WALDBILLIG	8/16/2010

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

6. NEW LICENSEES

New Licensees: CP-5014 through CP-5041 8/2/2010 to 9/29/2010

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

Name	License #	Method	State	Issue Date	Status
BURBANK, HEATHER	CP-5018	Exam	ID	8/12/2010	Active
CERVINO, THOMAS	CP-5015	Reciprocity	AZ	8/2/2010	Active
CHRISTENSEN, BRYCE	CP-5019	Exam	ID	8/12/2010	Active
CLARK, BENJAMIN	CP-5024	Grade Transfer	AK	8/12/2010	Active
DE LANGE, TRISHA	CP-5037	Grade Transfer	MT	9/29/2010	Active
EASTMAN, DAVID	CP-5033	Reciprocity	WA	9/22/2010	Active

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FIREBAUGH, MICHAEL	CP-5028	Grade Transfer	MT	8/30/2010	Active
FUGAL, NICHOLAS	CP-5029	Exam	ID	8/30/2010	Active
GUERRICABEITIA, KRISTINA	CP-5020	Exam	ID	8/12/2010	Active
HANSEN, SHANE	CP-5016	Exam	ID	8/2/2010	Active
HANSEN, STEPHANIE	CP-5038	Grade Transfer	GU	9/29/2010	Active
HEGSTROM, KRISTA	CP-5034	Exam	ID	9/22/2010	Active
HOLMES, JAY	CP-5027	Exam	ID	8/17/2010	Active
LEAVITT, RYAN	CP-5035	Exam	ID	9/22/2010	Active
LEE, JANE	CP-5030	Reciprocity	AK	8/30/2010	Active
MINICK, H DAVID	CP-5026	Reciprocity	WY	8/12/2010	Active
PETTY, KATHERINE	CP-5025	Reciprocity	CA	8/12/2010	Active
PHELPS, THEODORE	CP-5032	Reciprocity	CA	9/2/2010	Active
SCHRANDT, NATHAN	CP-5036	Reciprocity	WA	9/22/2010	Active
SEUBERT, TRAVIS	CP-5017	Exam	ID	8/2/2010	Active
SIMMONS, STEPHANIE	CP-5021	Exam	ID	8/12/2010	Active
STARR, BRIAN	CP-5022	Reciprocity	CA	8/12/2010	Active
STEED, HYRUM	CP-5041	Exam	ID	9/29/2010	Active
STEELE, ALYSSIA	CP-5014	Exam	ID	8/2/2010	Active
TAMAKI, FRASER	CP-5031	Exam	ID	8/30/2010	Active
VAN HOUTEN, CALLIE	CP-5039	Exam	ID	9/29/2010	Active
WHITELEY, ANTHONY	CP-5023	Exam	ID	8/12/2010	Active
WROTEN, PAUL	CP-5040	Exam	ID	9/29/2010	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Krueger appointed Mr. Condie to serve as the Board's liaison to the Peer Review Oversight Committee for the upcoming year.

8. CONTINUING PROFESSIONAL EDUCATION

Ms. Krueger appointed Mr. Smith to serve as the Board's liaison to the Continuing Professional Education Committee for the upcoming year. Ms. Nelson discussed the upcoming courses the Idaho Society of CPAs has scheduled to assist licensees in meeting the Ethics component of CPE. Ms. Porter discussed the upcoming computer interface that is being developed for online entry of CPE by licensees.

9. NASBA

The Board developed responses to the NASBA Quarterly Focus Questions. The Board gave Ms. Jagels input and direction on the issues to be voted on at the NASBA Annual Meeting.

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10. UPCOMING MEETINGS

The Board will meet December 9 in Boise, 2010.

11. HEARING

The Board denied the reinstatement application from Mr. Lynn T. Galloway.

There being no further business before the Board, the meeting was adjourned at 4:20 PM.

Louann C. Krueger, Public Member, Chair

Joan Jagels, CPA, Vice-Chair

Dean L. Condie, CPA, Secretary