

MINUTES

IDAHO STATE BOARD OF ACCOUNTANCY

Boise, Idaho

December 9, 2010

REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, December 9, 2010 at 8:50 AM with Chair Louann Krueger, Public Member presiding. The Board adjourned to Executive Session at 9:10 AM and returned to Regular Session at 10:40 AM. A break was taken from 10:20 AM to 10:40 AM. The Board recessed for lunch from 12:15 PM to 1:00 PM. Meeting adjourned at 1:50 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

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. Smith seconded, to accept the minutes of the October 7, 2010 Board Meeting. Motion carried. Mr. Lewis was introduced as the newest member for the Board.

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; Brad Lewis, 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: Mr. Warwick moved, and Ms. Jagels seconded, to approve the minutes of the October 7, 2010 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2010-05 Ms. Jagels moved, and Mr. Condie seconded, to close the docket. Motion carried.

2010-06 Ms. Jagels moved, and Mr. Panatopoulos seconded, to dismiss the complaint and close the docket. Motion carried.

2010-08 Mr. Jagels moved, and Mr. Panatopoulos seconded, to accept the stipulation and issue a Letter of Reprimand and a Final Order. Motion carried.

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

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(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Panatopoulos moved, and Mr. Smith seconded, to ratify the acceptance of four special consideration applications. Motion carried. Exam scores will be available for Board review at the April 2011 meeting.

(E) License Special Consideration: Ms. Jagels moved, and Mr. Condie seconded, to ratify the acceptance of two special consideration applications. Motion carried.

4. REPORTS TO THE BOARD

(A) Director Report: Mr. Smith moved, and Ms. Jagels seconded, to appoint Tori Gray, CPA of Magnuson McHugh in Coeur d'Alene to the Investigative Committee. Her appointment runs from September 1, 2010 through August 31, 2015. Motion carried. Ms. Jagels moved, and Mr. Condie seconded, to authorize the replacement of four PCs and monitors. Motion carried. The Board discussed clarification of Rule 403 on release of client records. Mr. Hunter will draft a statement on the Board's intent.

(B) Treasurer Report: Mr. Panatopoulos presented year-to-date revenue and expenses for FY 2011. The Board's free fund balance is similar to this time last fiscal year.

5. EXAMINATION

Examination Candidates: Mr. Condie moved, and Ms. Jagels seconded, to ratify the first-time examination candidates approved since the last Board meeting. Motion carried.

September 30 - November 30, 2010

| Name | Application Date |
|-------------------------------|------------------|
| BARRETT-SPENCER, JAMES ANDREW | 09/23/2010 |
| BERBERISTANIN, SENAD | 10/18/2010 |
| BLACK, CHRISTOPHER ALBERT | 09/23/2010 |
| BOWER, BLAKE ROBERT | 09/16/2010 |
| BREWER, JOSEPH CLARK | 09/14/2010 |
| BROWN, RANDALL JAMES | 10/21/2010 |
| BROWN, ZACHARY WAYNE | 10/21/2010 |
| CHATTERTON, ZACHARY W A | 09/23/2010 |
| DEJEAN, JENNIFER RENEE | 11/01/2010 |
| DIXEY, TAITUM JOE | 11/23/2010 |
| FRENDT, KEVIN MICHAEL | 11/04/2010 |
| HOLCOMB, JEREMY JAMES | 11/10/2010 |
| JACKSON, AMBER DAWN | 09/13/2010 |

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|---------------------------|------------|
| KANE, JONATHAN NICHOLAS | 10/04/2010 |
| KLEIN, JOHN ROSS | 09/23/2010 |
| KNIEFEL, ANDREA ELIZABETH | 09/16/2010 |
| MARLATT, THOMAS JAMES | 09/22/2010 |
| MOE, CHRISTINE ANN | 10/04/2010 |
| OLSON, LARRY CHAD | 10/18/2010 |
| REILLY, MEGAN ELIZABETH | 09/23/2010 |

6. NEW LICENSEES

New Licensees: CP-5042 through CP-5062 10/6/2010 to 11/30/2010

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

| Name | License # | Method | State | Issue Date | Status |
|--------------------|-----------|----------------|-------|------------|--------|
| BARKER, ELIZABETH | CP-5045 | Exam | ID | 10/27/2010 | Active |
| BIRD, BENJAMIN | CP-5061 | Exam | ID | 11/24/2010 | Active |
| BUTLER, KRISTEN | CP-5060 | Exam | ID | 11/18/2010 | Active |
| COLYER, MISSY | CP-5044 | Exam | ID | 10/27/2010 | Active |
| DALLIMORE, DARIN | CP-5043 | Reciprocity | UT | 10/06/2010 | Active |
| DOBBINS, LORI | CP-5053 | Exam | ID | 10/27/2010 | Active |
| FRANCIS, AMBER | CP-5056 | Exam | ID | 11/04/2010 | Active |
| GOODY, LYND SAY | CP-5052 | Exam | ID | 10/27/2010 | Active |
| HALLOCK, ELDEN | CP-5059 | Exam | ID | 11/10/2010 | Active |
| HARTWIG, LAURA | CP-5057 | Exam | ID | 11/04/2010 | Active |
| HORSLEY, MELISSA | CP-5062 | Exam | ID | 11/30/2010 | Active |
| JORDAN, BOBBY | CP-5042 | Exam | ID | 10/06/2010 | Active |
| JORGENSEN, FRANCES | CP-5051 | Exam | ID | 10/27/2010 | Active |
| PENDERGAST, GAVIN | CP-5055 | Exam | ID | 10/28/2010 | Active |
| PRANGE, LUBOV | CP-5050 | Exam | ID | 10/27/2010 | Active |
| QUENETTE, NIKKI | CP-5058 | Reciprocity | MN | 11/04/2010 | Active |
| RA, MIRI | CP-5054 | Exam | ID | 10/28/2010 | Active |
| RUDD, BRANDEN | CP-5049 | Exam | ID | 10/27/2010 | Active |
| SMITH, CEARA | CP-5046 | Grade Transfer | WA | 10/27/2010 | Active |
| SUTTER, AMY | CP-5048 | Reciprocity | NY | 10/27/2010 | Active |
| TUCKER, SHANE | CP-5047 | Exam | ID | 10/27/2010 | Active |

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7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Lenon updated the Board on the Peer Review Oversight Committee held in November 2010. The committee found two firms that need additional monitoring for compliance with Peer Review requirements.

8. CONTINUING PROFESSIONAL EDUCATION

Ms. Lenon updated the Board on the new interactive CPE reporting system that is available for licensees this year.

9. NASBA

The Board discussed topics of interest from the NASBA Annual Meeting and developed responses to the Quarterly Focus Questions.

10. UPCOMING MEETINGS

The Board tentatively set the 2011 Board meeting dates for April 21, July 28, October 6, and December 8, 2011. All meetings will be held in Boise. The Board will schedule a strategic planning session in conjunction with a 2012 Board meeting date.

There being no further business before the Board, the meeting was adjourned at 1:50 PM.

Louann C. Krueger, Public Member, Chair

Joan Jagels, CPA, Vice-Chair

Dean L. Condie, CPA, Secretary