

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 21, 2011
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, April 21, 2011 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 10:05 AM. A break was taken from 10:15 AM to 10:45 AM. The Board recessed for lunch from Noon to 12:15 PM. Meeting adjourned at 12:45 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 Ms. Jagels seconded, to accept the minutes of the December 9, 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; 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. Condie moved, and Mr. Panatopoulos seconded, to approve the minutes of the December 9, 2010 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2010-09 Ms. Jagels moved, and Mr. Smith seconded, to dismiss the complaint and close the docket. Motion carried.

(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. Warwick seconded, to ratify the acceptance of four special consideration applications. Motion

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carried. Mr. Smith moved, and Mr. Panatopoulos seconded, to ratify the CPA Examination from the October -November 2010 and January – February 2011 test windows. Motion carried.

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

(F) Staff Compensation: Mr. Condie moved, and Mr. Panatopoulos seconded, to ratify the employee compensation plan for FY2011 as presented. Motion carried. Mr. Warwick moved, and Mr. Panatopoulos seconded, to grant the Executive Director an on-going three percent merit increase based upon performance for FY2012. Motion carried.

4. REPORTS TO THE BOARD

(A) Director Report: Ms. Porter reported that the Legislative Audit for FY2008 through 2010 was completed in March 2011. There were no findings or recommendations. No significant conditions or weaknesses were identified. Ms. Porter also reported that the Idaho Society of CPAs will be putting forth the names of Cheryl Giddy and Gene Marchioro at their annual meeting in June as recommendations for the Governor’s consideration when he names Mr. Warwick’s successor.

(B) Treasurer Report: Mr. Panatopoulos presented year-to-date revenue and expenses for FY 2011. Year-to-date projections are being met. The Board’s free fund balance is healthy, but not excessive.

(C) Legal Counsel Report: Mr. Hunter thanked the Board for allowing him to attend the NASBA Legal Counsel Conference in March 2011. He updated the Board on national issues of interest. Mr. Hunter also provided a comparison and contrast between Idaho’s enforcement cases and other State Boards.

5. EXAMINATION

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

Approved 12/1/2010 to 04/13/2011

Name	Application Date
RANDIE MARIE ADAMS	11/30/2010
ADAM BRENT YOUNG	11/30/2010
THOMAS JOHN MUGUIRA	11/30/2010
CHRISTOPHER REED WYNN	12/14/2010
ERIC LEE WILKINS	12/14/2010
DENNIS KEITH RICHARDS	12/08/2010
ELI JUSTIN ALDRIDGE	01/04/2011
JACOB ROBERT RIDDLE	01/04/2011

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VANESSA FAITH CHAVEZ	10/28/2010
BLAKE WAYNE MANTOOTH	12/08/2010
VINCENT ANTHONY D'ORAZI	01/11/2011
ROBERT HENRY SMITH	01/19/2011
RYAN JOSEPH MARQUEZ	01/24/2011
TROY SCOTT BRAGA	01/24/2011
LUKE MICHAEL WILCOMB	01/25/2011
JOSHUA JAE HALLETT	01/25/2011
ESAU MEDINA	01/25/2011
ADAM JOSHUA HEISLER	01/25/2011
ADAM WYANT	01/26/2011
KATHERINE ALEX MARCK	02/03/2011
PAUL MICHAEL HERNDON	02/02/2011
LEO EFREM BRANDT	11/17/2010
TYLER SCOTT WEBB	06/09/2010
MIRANDA LYNN DES JARLAIS	02/16/2011
RONALD GEORGE ANDERSON	02/22/2011
BRADLEY STEPHEN WINN	02/22/2011
NOAH DEAN NICHOLS LULL	02/28/2011
JESSICA ELIZABETH MOON	03/03/2011
CLINTON EDWARD ALLEN	02/28/2011
MARGARET ESTHER FOX	03/21/2011
JOHN DOUGLAS WHEELER	02/28/2011
AMANDA MARIE GREIF	03/28/2011
SARAH ANN HOWK	03/31/2011
PATRICK JOSEPH CASEY	03/31/2011

(B) Examination Statistics: The Board reviewed the last four testing window statistics. Idaho had a large increase in the number of candidates sitting in the last window of 2010. They chose to do so because the CPA Examination had significant changes beginning in January 2011. It appears many of the candidates were not prepared, and the scores for Idaho candidates were much lower than the national average in the last window of 2010.

(C) High Scoring Candidates: Idaho's ten highest scoring candidates for 2010 are listed below and will be recognized in the upcoming newsletter.

PRESTON, MICHEAL TROY	367
WHITELEY, ANTHONY W	366
HARTWIG, LAURA ANN	365
GWINN II, THOMAS D	363

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BIRD, JAMES DARRELL	358
OSS, ANTHONY ALAN	358
STAMPER, AMANDA MARIE	357
RAEDER, STEVEN LEWIS	357
HASENOEHR, ANDREA M	356
SMITH, LUCUS ROY	355

(D) International Administration of the CPA Exam: Ms. Porter reported to the Board that the Uniform CPA Exam will be offered in a select number of foreign countries beginning in August 2011. Idaho has a residency requirement to sit for the examination. Therefore it is most likely that our candidates sitting overseas will be Idaho residents who are temporarily residing outside of the US.

6. NEW LICENSEES

New Licensees: CP-5063 through CP-5114 12/14/2010 to 4/12/2011

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

Name	License Number	License Method	State	Issue Date	Status
NATHAN GRAMMES SCHANZ	CP-5063	Exam	ID	12/14/2010	Active
DEBORAH ANDERSON BELL	CP-5064	Reciprocity	GA	01/01/2011	Active
PATRICK EDWIN JONES	CP-5065	Reciprocity	WA	01/01/2011	Active
TYLER CRAIG	CP-5066	Grade Transfer	CO	01/01/2011	Active
CHRISTOPHER BRUCE BEARD	CP-5067	Reciprocity	NV	01/01/2011	Active
JEFFORIE A KVILHAUG	CP-5068	Reciprocity	NC	01/01/2011	Active
JAMES TODD MADARIETA	CP-5069	Exam	ID	01/01/2011	Active
ERIN KAASA SPRINGMAN	CP-5070	Reciprocity	SC	01/01/2011	Active
ELIZABETH ANN NIELSON	CP-5071	Grade Transfer	AZ	01/01/2011	Active
RHEAD STEVEN HATCH	CP-5072	Exam	ID	01/01/2011	Active
EDWARD J SAVRE	CP-5073	Reciprocity	AK	01/03/2011	Active
DANIEL A NEAGOY	CP-5074	Exam	ID	01/06/2011	Active
MICHAEL PAUL MCMULLIN	CP-5075	Exam	ID	01/06/2011	Active
JOSHUA O TYREE	CP-5076	Reciprocity	CA	01/06/2011	Active
MELODY EVE BERGLOFF	CP-5077	Exam	ID	01/06/2011	Active
NICHOLAS ALLEN TOBLER	CP-5078	Exam	ID	01/13/2011	Active
BRIAN GENGELL CARNEY	CP-5079	Exam	ID	01/13/2011	Active
NATHAN JOHN FISH	CP-5080	Exam	ID	01/13/2011	Active
JUSTIN LANE PEARSON	CP-5081	Exam	ID	01/13/2011	Active
ANGELA MARIE SPAULDING	CP-5082	Exam	ID	01/13/2011	Active
KELLY JEANNE DOWDING	CP-5083	Exam	ID	01/13/2011	Active
RONALD SAXTON JONES	CP-5084	Exam	ID	01/13/2011	Active

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PATRICIA P CHEESMAN	CP-5085	Reciprocity	WA	01/13/2011	Active
CANDACE MARIE BOESIGER	CP-5086	Exam	ID	01/20/2011	Active
STEPHANIE FITZGIBBONS	CP-5087	Reciprocity	TX	01/20/2011	Active
RICHARD CODY SISSON	CP-5088	Exam	ID	01/20/2011	Active
TIMOTHY RYAN FIXTER	CP-5089	Exam	ID	01/27/2011	Active
KATHLEEN MALONE	CP-5090	Grade Transfer	WA	01/27/2011	Active
NATHAN NEAL TUFT	CP-5091	Exam	ID	01/27/2011	Active
REBECCA LOUISE ROOT	CP-5092	Exam	ID	01/27/2011	Active
HUIDAN VANHOOZER	CP-5093	Exam	ID	01/27/2011	Active
LISA PILCHER	CP-5094	Grade Transfer	WA	3/3/2011	Active
JERRY ANDERSON	CP-5095	Exam	ID	3/3/2011	Active
LAURENA MOREHOUSE	CP-5096	Reciprocity	AK	3/3/2011	Inactive
SCOTT KLITSCH	CP-5097	Reciprocity	IL	3/8/2011	Active
THOMAS SCHNEIDER	CP-5098	Exam	ID	2/7/2011	Active
LISA WATKINS	CP-5099	Reciprocity	WA	2/7/2011	Active
PHILLIP KUNZ	CP-5100	Exam	ID	2/7/2011	Active
BERRET HARRIS	CP-5101	Exam	ID	2/7/2011	Active
LISA MCCANN	CP-5102	Exam	ID	2/7/2011	Active
SCOTT SMITH	CP-5103	Reciprocity	VA	2/10/2011	Active
TONY BASTAR	CP-5104	Exam	ID	2/10/2011	Active
HARRISON SMITH	CP-5105	Grade Transfer	CO	2/16/2011	Active
AARON TONKS	CP-5106	Reciprocity	OR	2/16/2011	Active
PATRICIA ZURFLUH	CP-5107	Reciprocity	OR	2/16/2011	Active
JEFFREY BANKA	CP-5108	Exam	ID	2/16/2011	Active
SAM BOYD	CP-5109	Reciprocity	OR	3/23/2011	Active
ANGELA LOUISE LANE	CP-5110	Exam	ID	3/31/2011	Active
VICTORIA L OWENS	CP-5111	Exam	ID	3/31/2011	Active
SHEENA MARIE MUIR	CP-5112	Exam	ID	4/12/2011	Active
JILL TAYSOM	CP-5113	Reciprocity	CO	4/12/2011	Active
BRADELY STEVEN HOM	CP-5114	Grade Transfer	CA	4/12/2011	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

There were no items for Board discussion.

8. CONTINUING PROFESSIONAL EDUCATION

Mr. Smith, as the Board liaison to the CPE Committee, and Ms. Lenon, as the Board's CPE Reporting Coordinator, updated the Board on the March 2011 CPE Committee Meeting. Extensions for 2010 CPE were one-third of the number of requests processed for 2009. Fifty licensees must complete their extensions by May 31, 2011, compared to 154 last year. One licensee was referred for enforcement activities due to non-compliance with CPE requirements. The Board supported the idea

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of moving the CPE Committee Meeting date from March to April of each year. Mr. Smith reported on the significant issues discussed at NASBA CPE Conference which he attended in March.

9. NASBA

The Board discussed NASBA's proposal for a temporary rule to address a change in auditing standards that becomes effective June 15, 2011, based upon action taken by the Auditing Standards Board. Staff will investigate further to find the best options to handle this situation and report back to the Board before any action is taken.

10. UPCOMING MEETINGS

The Board rescheduled the July 28th meeting date to August 11, 2011.

There being no further business before the Board, the meeting was adjourned at 12:45 PM.

Louann C. Krueger, Public Member, Chair

Joan Jagels, CPA, Vice-Chair

Dean L. Condie, CPA, Secretary