

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
August 11, 2011  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, August 11, 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 10:30 AM. A break was taken from 10:35 AM to 11:00 AM. The Board recessed for lunch from 12:10 PM to 1:00 PM. A hearing was held from 1:00 to 2:00 PM. The Board returned to Executive Session from 2:00 to 2:20 PM, at which time the Board returned to Regular Session. Meeting adjourned at 2:25 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 April 21, 2011 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:** Ms. Jagels moved, and Mr. Lewis seconded, to approve the minutes of the April 21, 2011 Board Meeting Executive Session. Motion carried.

**(B) Status Reports on Complaint Dockets:**

2009-08 Ms. Jagels moved, and Mr. Smith seconded, to approve the stipulated consent agreement and issue the final order which, in part, suspends Mr. Hamblin's CPA license for no less than two years. Motion carried.

2010-07 Ms. Jagels moved, and Mr. Warwick seconded, to close the docket. Motion carried.

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
August 11, 2011  
**REGULAR SESSION**

2011-01 Mr. Warwick moved, and Ms. Jagels seconded, to dismiss the complaint and close the docket. Motion carried.

2011-02 and 2011-04 Ms. Jagels moved, and Mr. Lewis seconded, to dismiss the complaints and close the dockets. Motion carried.

2011-06 Mr. Panatopoulos moved, and Ms. Jagels seconded, to approve the stipulated consent agreement and issue the final order which, in part, reprimands Ms. Stith. Motion carried.

**(C) Cease & Desist:** The Board was informed of the resolution of one Cease and Desist docket.

**(D) Ratify Approval of Exam Special Considerations and Exam Scores:** Ms. Jagels moved, and Mr. Condie seconded, to ratify the acceptance of twelve special consideration applications, one of which was a re-examination application. Motion carried. Mr. Warwick moved, and Mr. Condie seconded, to accept the special consideration application from an individual who is on unsupervised probation. Motion carried. Mr. Warwick moved, and Mr. Lewis seconded, to adopt a Board directive for Staff to put applicants on non-supervised probation through the special consideration process and to issue denials only in cases where applicants are under supervised probationary conditions. Motion carried. Ms. Jagels moved, and Mr. Panatopoulos seconded, to ratify the CPA Examination scores from the April - May 2011 test window. Motion carried.

**(E) License Special Consideration:** Ms. Jagels moved, and Mr. Panatopoulos seconded, to ratify the acceptance of one special consideration application. Motion carried. Ms. Jagels moved, and Mr. Condie seconded, to ratify the approval of license renewal for four individuals who disclosed minor violations during the renewal cycle. Motion carried. In an effort to ensure licensees are reporting truthfully, the Board directed Staff to begin researching a random sample of licensees each renewal cycle for arrest records. Ms. Jagels moved, and Mr. Lewis seconded, to ratify the list of Board Lapsed individuals. Motion carried.

**(F) Staffing:** The Board and Staff recognized Ms. Annette Johnston, Administrative Assistant, for her years of service to the Board. Ms. Johnston is retiring after working for the Board for six years.

#### **4. REPORTS TO THE BOARD**

**(A) Director Report:** Ms. Porter reported that nearly 94% of the individual license and firm registration renewals done to date have been done through the online system. This was the first year licensees could pay late CPE reporting fines online. Ms. Jagels moved, and Mr. Panatopoulos seconded, to appoint Mr. Warwick as chair of the Investigative Committee for one year after his State Board term is completed. Motion carried.

**(B) Treasurer Report:** Mr. Panatopoulos presented FY 2011 fiscal year-end numbers and FY 2012 year-to-date numbers. Revenues remain steady and costs have been held to minimal increases. It

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
August 11, 2011  
**REGULAR SESSION**

appears the Board will be financially stable without a fee increase for at least one more year. The FY 2013 budget request will be developed by the Executive Director and reviewed by Mr. Panatopoulos prior to submitting by the September 1, 2011 deadline.

**5. EXAMINATION**

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

Name	Application Date
VANESSA FAITH CHAVEZ	10/28/2010
HAI MINH TRAN	04/11/2011
ALEXIS EVE OWEN	04/14/2011
JEREMY SCOTT CORK	04/20/2011
JEREMY CLAUNCH	04/21/2011
LOIS JANE SYMMS	04/21/2011
JASON PAUL CHRISTIANSEN	04/21/2011
CHAD ROBERT PARKINSON	04/27/2011
JOSHUA ALLEN STEWARD	05/02/2011
AARON LOUIS FIFE	05/02/2011
MEGUMI AKASAKA INOUYE	05/05/2011
NATHAN SCOTT HUDSON	05/05/2011
KYLE J MUNK	05/11/2011
JUSTIN RAY ARMSTRONG	05/11/2011
MARCUS NEAL STUART	05/16/2011
MACEY DAWN CROW	05/16/2011
BRENT JAKOBSON	05/16/2011
LESLIE DIANE LOPES	05/16/2011
HEATH MARVIN GARTNER	05/19/2011
SCOTT MATTHEW DEBURGH	05/19/2011
COLIN DAVID LIVINGSTON	05/19/2011
BRETT RAY ZOLLINGER	05/19/2011
KEVIN WHITNEY VAN HOESEN	05/19/2011
JARED WELDON SMITH	05/23/2011
DAVID AARON RUDD	05/24/2011
SUZANNE JONES	05/24/2011
KELSEY JORDAN FRENCH	06/07/2011
DOMINIQUE JOY ELLIOTT	06/07/2011
GRANT DANIEL BAND	06/07/2011
KRISTAL DAWN HUNT	06/07/2011

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
August 11, 2011  
**REGULAR SESSION**

THERESA EVERLY SCHAEFER	06/07/2011
CHRISTOPHER EDWIN CHATWIN	06/07/2011
HOLLI ANN FACKRELL	06/07/2011
HUETTE SUSAN WOERZ	06/07/2011
ANTHONY JOSEPH PIERCE	06/07/2011
REBECCA LYNN GARNER	06/07/2011
DIRK IAN KUNZ	06/07/2011
JARED RANDALL MUSICK	06/13/2011
JAIME RAE JONES	06/13/2011
HAZEN VERNON ARMSTRONG	06/13/2011
BENJAMIN JOEL MARTINEAU	06/13/2011
JACQUELINE DEBORAH BARRETT	06/14/2011
STEVEN TODD FAYLOR	06/15/2011
KAREN ARLINE SKINNER	06/15/2011
AMY SUE ANDERSON	06/15/2011
EVA LUELLE HALE	06/22/2011
DARIN LYNN KEARSLEY	06/22/2011
ERIC DAVID STORY	06/22/2011
KATHLEEN EVANS HURLEY	06/22/2011
MITCHELL KURTIS RIRIE	06/22/2011
KYLIE NOELLE UHLORN	06/28/2011
SHEENA MARIE GARCIA	06/29/2011
LINDSEY NICOLE CREA	06/30/2011
DIRK IAN KUNZ	07/13/2011
JACQUELINE DEBORAH BARRETT	07/13/2011
KYLIE NOELLE UHLORN	07/13/2011
SHEENA MARIE GARCIA	07/13/2011
LINDSEY NICOLE CREA	07/13/2011
CARLY LYNNE COSTELLO	07/14/2011
JOHN MARION TRACY	07/21/2011
MICHAEL MARIE GAYLE PFLIEGER	07/21/2011
KARL ROBERT PEDERSEN	07/21/2011
SUZANNE HUTTAR CONNELLY	07/27/2011

**(B) Examination Statistics:** The Board reviewed the last four testing window statistics.

**6. NEW LICENSEES**

**(A) New Licensees:** CP-5115 through CP-5151 4/13/2011 to 7/27/2011

**MINUTES**  
**IDAHO STATE BOARD OF ACCOUNTANCY**  
Boise, Idaho  
August 11, 2011  
**REGULAR SESSION**

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

<b>Name</b>	<b>License Number</b>	<b>License Method</b>	<b>State</b>	<b>Issue Date</b>	<b>Status</b>
BRANDON SEALS	CP-5115	Exam	ID	04/28/2011	Active
DOUGLAS GODLOVE	CP-5116	Exam	ID	04/28/2011	Active
CODY PERDUE	CP-5117	Reciprocity	CA	04/28/2011	Active
Mr. WILLIAM BRUCKS	CP-5118	Reciprocity	CA	05/17/2011	Active
Mr. GARY MCIVER	CP-5119	Reciprocity	CO	05/17/2011	Active
Mr. WINSTON HUANG	CP-5120	Exam	ID	05/24/2011	Active
KYLE S BLACK	CP-5121	Reciprocity	AK	07/01/2011	Active
KONRAD CAPELLER	CP-5122	Reciprocity	WA	07/01/2011	Active
JORIE DEANE DUNCAN	CP-5123	Exam	ID	07/01/2011	Active
JENNIFER ELIZABETH GERARD	CP-5124	Exam	ID	07/01/2011	Active
MAGAN MARIE HODGE	CP-5125	Exam	ID	07/01/2011	Active
SCOTT P HOOVER	CP-5126	Reciprocity	OR	07/01/2011	Active
KELLIE KAE LAW	CP-5127	Grade Transfer	AK	07/01/2011	Active
MARK ALLEN MURRAY	CP-5128	Reciprocity	MT	07/01/2011	Active
HEATHER LYNN NEWELL	CP-5129	Exam	ID	07/01/2011	Active
ANTHONY VINCENT RINALDI	CP-5130	Exam	ID	07/01/2011	Active
BLAKE TAKASHI WATANABE	CP-5131	Exam	ID	07/01/2011	Active
JOSEPH DEREK WHIPPLE	CP-5132	Exam	ID	07/01/2011	Active
RICHARD COLE PARKER	CP-5133	Exam	ID	07/01/2011	Active
TYSON RAY BERG	CP-5134	Exam	ID	07/13/2011	Active
LIXUAN FLOYD	CP-5135	Exam	ID	07/13/2011	Active
DEE FRANCES FOX	CP-5136	Reciprocity	CA	07/13/2011	Active
STEPHEN HENRY	CP-5137	Grade Transfer	OR	07/13/2011	Active
RHEANON LYNN HUDSON	CP-5138	Exam	ID	07/13/2011	Active
NATHAN ROBERTSON MORIN	CP-5139	Exam	ID	07/13/2011	Active
PETER GERALD SCHINDELE	CP-5140	Exam	ID	07/13/2011	Active
PRASANNA S THIRUVENKATACHARI	CP-5141	Grade Transfer	DE	07/13/2011	Active
BRADY NEIL WORKMAN	CP-5142	Exam	ID	07/13/2011	Active
ADAM BRENT YOUNG	CP-5143	Exam	ID	07/13/2011	Active
MICHAEL RUSSELL DAVIS	CP-5144	Exam	ID	07/15/2011	Active
ERIC M CHANNER	CP-5145	Grade Transfer	WA	07/19/2011	Active
KATHRYN FOWLER	CP-5146	Reciprocity	MO	07/21/2011	Active
PETER GORDON ROBBINS	CP-5147	Reciprocity	TX	07/21/2011	Active
JOHN A ROGERS	CP-5148	Reciprocity	OR	07/21/2011	Active
TWILA JANE LOEWEN	CP-5149	Reciprocity	AZ	07/27/2011	Active
DENZIL RUSSELL ROGERS	CP-5150	Reciprocity	TX	07/27/2011	Active
KIMBERLY JANELLE SCOTT	CP-5151	Exam	ID	07/27/2011	Active

**(B) Late Renewal Fee Waiver Request:** Ms. Jagels moved, and Mr. Panatopoulos seconded, to deny the waiver request from Mr. McGown. Motion carried.

**7. FIRM REGISTRATION AND PEER REVIEW PROGRAM**

Ms. Lenon reported that, to date, nearly two-thirds of Idaho's firms have renewed their registrations.

**MINUTES**

*IDAHO STATE BOARD OF ACCOUNTANCY*

Boise, Idaho

August 11, 2011

**REGULAR SESSION**

**8. CONTINUING PROFESSIONAL EDUCATION**

Ms. Lenon reported that only seven out of nearly 2,600 active licensees failed to complete and/or report their CPE for 2010. Six licensees were granted exemptions for serious medical or other situations. Fifty extensions to complete CPE were completed, and four extensions were not completed. Mr. Warwick moved, and Mr. Panatopoulos seconded, to appoint Peter Robbins, CPA, to a five-year term on the CPE Committee, succeeding Gerron Gibson, CPA. Motion carried.

**9. NASBA**

The Board discussed possible changes to the Idaho Accountancy Act based upon a change in SAS 70 auditing standards by the Auditing Standards Board. Ms. Nelson indicated the Idaho Society of CPAs board discussed sponsoring legislation, the timing of which is still under consideration.

**10. UPCOMING MEETINGS**

Mr. Warwick moved, and Mr. Lewis seconded, to elect Ms. Jagels as Board Chair, Mr. Condie as Vice-Chair, Mr. Panatopoulos as Secretary, and Mr. Smith as Treasurer for the upcoming year. Motion carried.

Ms. Krueger recognized Mr. Warwick, as the outgoing member, for his five-years of service to the Board and the state of Idaho.

Board members, Krueger, Jagels, Condie, Smith, and Lewis, and Staff members, Porter, Lenon, and Hunter will attend the NASBA Annual Meeting.

**GIBBS HEARING**

Mr. Condie moved, and Mr. Lewis seconded, to ratify and hold to the terms of the stipulation, which was introduced for the record as Exhibit 3. Motion carried.

There being no further business before the Board, the meeting was adjourned at 2:25 PM.

---

Louann C. Krueger, Public Member, Chair

---

Joan Jagels, CPA, Vice-Chair

---

Dean L. Condie, CPA, Secretary