

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 6, 2011
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, October 6, 2011 at 8:30 AM with Chair Joan Jagels, CPA presiding. The Board adjourned to Executive Session at 8:45 AM and returned to Regular Session at 9:50 AM. A break was taken from 9:55 AM to 10:10 AM. The Board recessed for lunch from 11:20 AM to 11:55 AM. Meeting adjourned at 12:10 PM.

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

1. CONVENE REGULAR SESSION

Mr. Condie moved, and Mr. Lewis seconded, to accept the minutes of the August 11, 2011 Board Meeting. Motion carried. Ms. Guiddy was introduced and welcomed as the Board's newest member.

2. EXECUTIVE SESSION

Joan Jagels, Chair, citing *Idaho Code* Section 67-2345, called for a vote to adjourn to Executive Session. The Board voted as follows: Brady Panatopoulos, yes; Cheryl Guiddy, yes; Brad Lewis, yes; Lynn Smith, yes; Dean Condie, yes; and Joan Jagels, 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. Panatopoulos moved, and Mr. Lewis seconded, to approve the minutes of the August 11, 2011 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2010-02 Mr. Panatopoulos moved, and Mr. Condie seconded, to close the docket. Motion carried.

2011-03 Mr. Condie moved, and Mr. Lewis seconded, to close the docket. Motion carried.

(C) Cease & Desist: There were no new Cease and Desist dockets since the last Board meeting.

(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Panatopoulos moved, and Mr. Condie seconded, to ratify the acceptance of four special consideration applications. Motion

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carried. Mr. Smith moved, and Mr. Lewis seconded, to ratify the CPA Examination scores from the July - August 2011 test window. Motion carried.

(E) License Special Consideration: There were no special considerations for the Board's review.

(F) Staffing: The Board announced that Ms. Porter will be retiring in the spring of 2012 after working for the Board for over fifteen years. Ms. Krueger is heading a task force for recruitment and selection of Ms. Porter's successor.

4. REPORTS TO THE BOARD

Treasurer Report: Mr. Smith presented the FY 2012 year-to-date numbers. Income levels remain stable. Expense levels are similar to the prior year.

5. EXAMINATION

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

First-Time and Transfer Candidates 7/28/2011 to 9/28/2011

Name	Application Date
SHAUN ROBERT STODDARD	7/26/11
JESSICA ALICE TULLOCH	8/4/11
DANIEL AARON HARRELL	8/9/11
KYLE LEE HOLSTINE	8/9/11
MAEGAN LYNN HARRIS	8/9/11
KATHRYN BENNETT	8/9/11
RAYMOND BORGES HOMEN	8/11/11
CHRISTOPHER JAMES MUI	8/17/11
KELLY MARIE WILEY	8/22/11
JOSEPH T GALLEGOS	8/24/11
CHRISTOPHER WILLIAM STRATTON	8/29/11
COLTER DANE HANSEN	8/30/11
RYAN BENJAMIN HANSEN	9/6/11
DUKE LOGAN DANIELS	9/6/11
MARESA JO BLESSINGER	9/12/11
ASHLEY NICOLE HELEN PUGA	9/12/11
NICHOLAS SHAWN ORGILL	9/12/11
SHAUNTELL MARIE CULLEN	9/12/11
AMANDA MARIE BARNES	9/14/11
KATIE MARIE WILSON	9/15/11
TOEFUATAI AFAMASAGA	9/15/11

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BRIAN BOUDY BASINGER	9/20/11
DOUGLAS BARCLAY	9/21/11
ELIZABETH LITTLE	9/28/11
ELLEN CHRISTIANSEN	9/28/11
ISAAC WAYNE BATEMAN	9/28/11
ANDREW SHERIDAN	9/28/11

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

6. NEW LICENSEES

New Licensees: CP-5152 through CP-5163 8/11/2011 to 9/28/2011

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

Name	License #	License Method	State	Issue Date	Status
TYLER RICHARD CARRINGER	CP-5153	Exam	ID	08/11/2011	Active
JANELLE LYNN CONAWAY	CP-5154	Exam	ID	08/11/2011	Active
PAUL MICHAEL HERNDON	CP-5163	Exam	ID	9/28/2011	Active
CHRISTAL DAWN HOLMES	CP-5162	Exam	ID	09/15/2011	Active
CHRISTINA LISA KANG	CP-5152	Exam	ID	08/11/2011	Active
KEITH DAVID KEMBLE	CP-5155	Exam	ID	08/11/2011	Active
NICOLE JEAN LIVELY	CP-5159	Exam	ID	09/01/2011	Active
JESSICA MARIE MCDONALD	CP-5157	Exam	ID	08/24/2011	Active
ADAM MORRIS	CP-5156	Grade Transfer	NV	08/11/2011	Active
CHRISTINE PEREZ	CP-5158	Exam	ID	08/24/2011	Active
KARI SANDERSON	CP-5161	Exam	ID	09/15/2011	Active
LUCUS ROY SMITH	CP-5160	Exam	ID	09/01/2011	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Jagels, as Board Chair, appointed Ms. Guiddy as the Board’s liaison to the Peer Review Oversight Committee. Ms. Lenon reported that all but one of Idaho’s firms timely renewed their registrations. There are 284 Active firms providing Peer Reviewable services in Idaho.

8. CONTINUING PROFESSIONAL EDUCATION

Ms. Jagels, as Board Chair, appointed Mr. Smith as the Board’s liaison to the Continuing Education Committee. The Board discussed the exposure draft of proposed changes to the existing Joint CPE Standards. The comment period extends past the NASBA Annual Meeting, where Board members will have an opportunity to gather more information on the proposals. A change to Idaho’s rules will be necessary to incorporate the new guidelines once they are effective. Mr. Condie moved, and Mr.

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Panatopoulos seconded, to appoint Jason Peery, CPA to a five-year term on the CPE Committee, filling the vacancy created when Ms. Giddy was appointed to the Board. Motion carried.

9. NASBA

The Board discussed the issue of standard setting for audits of non-public entities. FAF has announced it will soon be issuing a document for public comment.

10. UPCOMING MEETINGS

The Board will meet at the offices of Mofatt Thomas for their December 8, 2011 Board meeting.

There being no further business before the Board, the meeting was adjourned at 12:10 PM.

Joan Jagels, CPA, Chair

Dean Condie, CPA, Vice-Chair

Brady Panatopoulos, CPA, Secretary