

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
December 8, 2011  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, December 8, 2011 at 10:00 AM with Chair Joan Jagels, CPA presiding. The Board adjourned to Executive Session at 10:10 AM and returned to Regular Session at 11:00 AM. The Board recessed for lunch from 12:05 PM to 12:50 PM. Meeting adjourned at 1:20 PM.

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

**1. CONVENE REGULAR SESSION**

Ms. Krueger moved, and Mr. Lewis seconded, to accept the minutes of the October 6, 2011 Board Meeting. Motion carried.

**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 Giddy, yes; Brad Lewis, yes; Louann Krueger, 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:** Ms. Krueger moved, and Mr. Lewis seconded, to approve the minutes of the October 6, 2011 Board Meeting Executive Session. Motion carried.

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

2010-07 Mr. Panatopoulos moved, and Mr. Condie seconded, to ratify the final order and close the docket. Motion carried.

2011-10 Ms. Krueger moved, and Mr. Lewis seconded, to accept the stipulated agreement and issue a final order. Motion carried.

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

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**(D) Ratify Approval of Exam Special Considerations and Exam Scores:** Mr. Panatopoulos moved, and Ms. Guiddy seconded, to ratify the acceptance of two special consideration applications. Motion carried. The Board was notified that scores from the October - November 2011 test window would be available for the review and approval at the April 2012 meeting.

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

**(F) Succession Planning:** Ms. Krueger updated the Board on task force activities.

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

**Director Report:** The Board discussed an exposure draft from the Professional Ethics Executive Committee on network firm names; the Blue Ribbon Panel's recommendation on a recent proposal from the Financial Accounting Foundation; and a PCAOB exposure draft on auditor rotation.

**Treasurer Report:** The Board reviewed the FY 2012 year-to-date numbers.

#### **5. EXAMINATION**

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

Approved October 6, 2011 – November 29, 2011

<i>Name</i>	<i>Application</i> <i>Approval Date</i>
CAROL MARIE BEARCE	11/23/2011
SAMANTHA JOSEPHINE BROWN	10/12/2011
AMY LUCILLE HANSFORD	10/27/2011
JEFF DEAN KIDD	11/23/2011
ALEX WILLIAM KLING	10/20/2011
KIM YOUNGHA LIGHTNER	11/02/2011
KIMBERLY ANN MANGEAC	10/06/2011
TYLER S MORTON	10/06/2011
ASHLEY ANNE PETERSON	10/12/2011
JUSTIN DAVID POWELL	10/27/2011
KIRSTEN LYNN PRUETT	10/27/2011
TRAVIS VIRGIL SCHAAT	10/27/2011
LYDIA NICOLE SCHEUERMANN	10/12/2011
ABEL SOARES	10/27/2011
ULISES TREJO	10/27/2011
JORDAN ALLEN ZWYGART	10/27/2011

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**6. NEW LICENSEES**

*New Licensees:* CP-5164 through CP-5193 9/29/2011 to 11/23/2011

Mr. Lewis moved, and Ms. Krueger seconded, to ratify the new licensees. Motion carried.

Name	License #	License Method	State	Issue Date	Status
JAMES DARRELL BIRD	CP-5167	Exam	ID	10/12/2011	Active
SHUYI CHEN	CP-5193	Exam	ID	11/23/2011	Active
JESSICA LYNN COOPER	CP-5190	Exam	ID	11/23/2011	Active
DANIAL JOSEPH CORNELL	CP-5180	Exam	ID	11/09/2011	Active
DAVIN LEE COTTLE	CP-5179	Exam	ID	10/27/2011	Active
MICHELLE CRIST	CP-5189	Exam	ID	11/23/2011	Active
BRINTON ELLIS CROFF	CP-5172	Exam	ID	10/12/2011	Active
KRISTIN DAHLIN	CP-5175	Reciprocity	OR	10/27/2011	Active
HUGH JACOB EDWARDS	CP-5192	Exam	ID	11/23/2011	Active
THOMAS D GWINN	CP-5178	Exam	ID	10/27/2011	Active
KENNETH ALLAN HILDEBRANDT	CP-5181	Reciprocity	AZ	11/09/2011	Active
EDWARD SCOTT HURLBERT	CP-5182	Exam	ID	11/09/2011	Active
AMBER DAWN JACKSON	CP-5173	Exam	ID	10/13/2011	Active
TODD TYLER JENSEN	CP-5183	Exam	ID	11/09/2011	Active
CHANSON HEBER JONES	CP-5174	Exam	ID	10/27/2011	Active
STACEY LEWIS	CP-5187	Reciprocity	CA	11/23/2011	Active
ALEXIS DAWN LINDBERG	CP-5191	Grade Transfer	MT	11/23/2011	Active
STEPHEN RAY MALLATT	CP-5170	Reciprocity	CA	10/12/2011	Active
MARK MCNABB	CP-5165	Grade Transfer	UT	10/06/2011	Active
PATRICK BRENDAN MEEGAN	CP-5184	Exam	ID	11/09/2011	Active
ANTHONY ALAN OSS	CP-5185	Exam	ID	11/09/2011	Active
DANIEL LYNN PACKARD	CP-5164	Exam	ID	10/06/2011	Active
RICK MATTEO PEREZ	CP-5186	Exam	ID	11/09/2011	Active
LINDSEY M PIERCE	CP-5168	Grade Transfer	MT	10/12/2011	Active
THOMAS R REY	CP-5177	Reciprocity	MD	10/27/2011	Active
RICK ELTON SAGER	CP-5166	Exam	ID	10/12/2011	Active
JOSHUA T SAUNDERS	CP-5188	Grade Transfer	MT	11/23/2011	Active
STEPHANIE ANNE SMITH	CP-5171	Reciprocity	WY	10/12/2011	Active
TAMMY STROMBERG	CP-5176	Reciprocity	AK	10/27/2011	Active
WES VEACH	CP-5169	Reciprocity	AZ	10/12/2011	Active

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

Ms. Lenon reported on the seven firms with “Fail” or “Pass with Deficiencies” results on their Peer Reviews. The committee is considering a letter to the firms putting them on notice of the importance the Board puts on correcting issues raised during the Peer Review process. Mr. Hunter indicated he

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felt having two successive Peer Reviews with poor outcomes would be a basis for Board disciplinary action. The PROC plans to meet in May to discuss the issue.

**8. CONTINUING PROFESSIONAL EDUCATION**

Ms. Lenon reported CPE reporting is underway and over 300 licensees have already reported for 2011. Staff is asking all licensees to use the Board's online system instead of submitting spreadsheets. The system tells licensees the number of CPE regular and ethics hours needed for the current year, and after reporting, how many hours they will owe in the next year. Ms. Nelson asked about requirements for CPE providers to validate licensees' attendance at webinars. The Board indicated such questions should be addressed by the Board's CPE Committee.

**9. NASBA**

The Board developed a response to NASBA's quarterly focus questions.

**10. UPCOMING MEETINGS**

The Board's 2012 meeting dates are currently scheduled for:

Thursday, April 26, 2012

Thursday, July 19, 2012

Wednesday & Thursday, October 3 & 4, 2012 (Strategic Planning Session & Meeting)

Thursday, December 6, 2012

Ms. Jagels on behalf of herself and the Board, and Mr. Hunter on behalf of himself and the firm of Moffatt Thomas expressed their thanks to Ms. Porter for her years of service and presented gifts of their appreciation. Ms. Nelson echoed the sentiments from the Idaho Society of CPAs and indicated their Board would make a contribution to their scholarship fund in Ms. Porter's name. Ms. Porter thanked everyone for their support of her contributions and told them she felt she had gained far more than she received over the past fifteen years.

There being no further business before the Board, the meeting was adjourned at 1:20 PM.

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Joan Jagels, CPA, Chair

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Dean Condie, CPA, Vice-Chair

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Brady Panatopoulos, CPA, Secretary