

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 26, 2012
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, April 26, 2012 at 9:10 AM with Chair Joan Jagels, CPA presiding. The Board adjourned to Executive Session at 9:12 AM and returned to Regular Session at 10:40 AM. The Board recessed for lunch from 12:25 PM to 1:10 PM. Meeting adjourned at 1:30 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,
Kent Absec Executive Director, Sue Lenon Board Secretary, and Larry Hunter Legal Counsel were present as Board staff. Melissa Nelson, as representative of the ISCPA and Terry Bayless, as representative of IAPA attended the Regular Session.

1. CONVENE REGULAR SESSION

Ms. Krueger moved, and Mr. Lewis seconded, to accept the minutes of the December 8, 2012 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; Lynn Smith, 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. Condie moved, and Ms. Krueger seconded, to approve the minutes of the December 8, 2011 Board Meeting Executive Session and the January 13, 2012 Special Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2011-06 Mr. Panatopoulos moved, and Mr. Lewis seconded, to accept that stipulations have been met and close the docket. Motion carried.

2011-05 Ms. Krueger moved, and Mr. Lewis seconded, to dismiss the complaint and close the docket. Motion carried.

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2011-08 Mr. Condie moved, and Mr. Panatopoulos seconded, to accept the recommendation of the Investigative Committee which is based upon the investigator's report, which addresses whether or not the licensee is in compliance with Idaho Accountancy Act and Rules and applicable AICPA Audit Standards for work described in the complaint. The investigation does not address the processes and procedures of the complainant's former employer as that is beyond the scope of the complaint and the Board's jurisdiction and to dismiss the complaint and close the docket. Motion carried.

2011-10 Mr. Smith moved, and Ms. Guiddy seconded, to close the docket. Motion carried.

2009-08 Mr. Condie moved, and Ms. Krueger seconded, to send a Letter of Stipulation to the licensee and give authority to the Boards Counsel to negotiate a settlement. Motion carried

(C) Cease & Desist: The Board was informed of the resolution of three Cease and Desist dockets.

(D) Ratify Approval of Exam Special Considerations and Exam Scores: Ms. Krueger moved, and Ms. Guiddy seconded, to ratify the acceptance of fourteen special consideration applications and to ratify the CPA Examination scores from the October – November 2011 and January – February 2012 test windows. Motion carried.

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

4. REPORTS TO THE BOARD

Director Report: Mr. Absec discussed how the Board Office counts courses towards the Accounting requirement to sit for the exam or licensing if the course is identified with an Accounting prefix or courses from another area of study which have been cross referenced to the Accounting program in an official publication by the schools Registrar's Office.

Mr. Absec made a recommendation that Initial Licensees take the 2 hour Idaho State Specific Ethics class before they are issued their initial license. Ms. Krueger moved, Mr. Panatopoulos seconded, to ratify the addition of adding the Idaho State Specific Ethics course requirement to the Initial License Application form. Motion carried.

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

Legal Counsel Report: Mr. Hunter reviewed and discussed information he received while at the NASBA Annual Conference for State Board Legal Counsel in San Antonio, TX.

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5. EXAMINATION

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

Approved November 30, 2011 – April 17, 2012

| Name | Application Approval Date |
|---------------------------|------------------------------|
| Toni L Baca-Eike | 04/17/2012 |
| Kellie Ann Bergey | 03/22/2012 |
| Michael Hugh Bergey | 04/17/2012 |
| Brian Randall Carter | 02/08/2012 |
| Theodore Ossai Coleman | 03/01/2012 |
| Calvin Reese Cotten | 04/10/2012 |
| Lollita Zheleznyak Crea | 04/02/2012 |
| Brenda Nadine Cundiff | 01/04/2012 |
| Theresa L Flannery | 12/15/2011 |
| Diana Michelle Gallinger | 12/20/2011 |
| James Robert Hallingshead | 01/26/2012 |
| Brett Matthew Heffner | 01/26/2012 |
| David Michael Heffner | 01/26/2012 |
| Hai Quang Hoang Nguyen | 03/01/2012 |
| Marina Maria Jackman | 04/02/2012 |
| Robert Alan Jackson | 01/04/2012 |
| Michael John Johnson | 01/19/2012 |
| Danielle Nancy Killpack | 02/01/2012 |
| Robert Tyler Klepinger | 04/10/2012 |
| Karen Lynne Koenig | 02/02/2012 |
| Karina Dawn Myles | 01/19/2012 |
| Erin Conard Neal | 02/28/2012 |
| Derik Mclain Nielsen | 03/07/2012 |
| Joshua William Packer | 03/01/2012 |
| Anish Patel | 01/19/2012 |
| Jessica Ilene Rademacher | 4/17/2012 |
| Pembroke Thom Rathbone | 04/02/2012 |
| Stephanie M Reynolds | 02/21/2012 |
| Laura Michele Robichaud | 03/07/2012 |
| Michael Jay Rowley | 02/21/2012 |
| Shevket Selimshayev | 02/21/2012 |
| Ashley Gale Sindlinger | 03/07/2012 |
| Adriana Tapia | 03/01/2012 |
| Scott Michael Taylor | 04/02/2012 |
| George Preston Turner | 03/22/2012 |
| Jennifer Vance | 03/07/2012 |
| Ryan Ray Wheeler | 02/01/2012 |
| Kelsey Estelle White | 01/26/2012 |
| Leland Maclen Wright | 03/22/2012 |
| Abbey Jane Wymond | 02/01/2012 |

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Alexis Ann Yon

01/19/2012

6. NEW LICENSEES

New Licensees: CP-5194 through CP-5246 12/14/2011 to 4/17/2012

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

| Name | License # | License Method | State | Issue Date | Status |
|---------------------------|-----------|---------------------|-------|-------------|----------|
| Morgann Courtney Ahern | CP-5221 | Exam | ID | 01/31/2012 | Active |
| Michael Lawrence Barton | CP-5197 | Exam | ID | 01/04/201 | Active |
| Cody Bryan Birch | CP-5240 | Exam | ID | 04/04/2012 | Active |
| Christopher Albert Black | CP-5238 | Exam | ID | 03/22/2012 | Active |
| Devin Jay Brady | CP-5219 | Reciprocity | UT | 01/26/2012 | Active |
| Randall James Brown | CP-5227 | Exam | ID | 02/21/20 12 | Active |
| Zachary Wayne Brown | CP-5228 | Exam | ID | 02/21/2012 | Active |
| Donald Patrick Campbell | CP-5235 | Reciprocity | CA | 03/15/2012 | Active |
| Brent Theodore Cherne | CP-5208 | Reciprocity | TN | 01/19/2012 | Inactive |
| William Matthew Cox | CP-5206 | Exam | ID | 01/11/2012 | Active |
| Tor Daley | CP-5232 | Reciprocity | AK | 03/01/2012 | Active |
| Randena Port Darpli | CP-5239 | Foreign Reciprocity | AZ | 04/04/2012 | Active |
| Heather Dayley | CP-5210 | Exam | ID | 01/19/2012 | Active |
| Lia Therese Dunne | CP-5196 | Reciprocity | CA | 01/04/201 2 | Active |
| Nathaniel Claus Eichner | CP-5211 | Exam | ID | 01/19/2012 | Active |
| William A Fowler | CP-5214 | Reciprocity | CO | 01/19/2012 | Active |
| Cody Jason Gough | CP-5244 | Exam | ID | 04/10/2012 | Active |
| Eric M Hanson | CP-5241 | Reciprocity | MN | 04/10/2012 | Active |
| Kari Lynn Hein | CP-5236 | Exam | ID | 03/15/2012 | Active |
| Alex Merrill Heiner | CP-5218 | Exam | ID | 01/26/2012 | Active |
| Benjamin Lea Hoekstra | CP-5201 | Exam | ID | 01/11/2012 | Active |
| Lynnette Holstein | CP-5195 | Reciprocity | WA | 12/15/2011 | Active |
| Sarah Ann Howk | CP-5243 | Exam | ID | 04/10/2012 | Active |
| Craig Curtis Jeppesen | CP-5222 | Exam | ID | 01/31/2012 | Active |
| Ammon Cy Kegel | CP-5203 | Exam | ID | 01/11/2012 | Active |
| Lisa M Klein | CP-5229 | Exam | ID | 02/21/2012 | Active |
| Jeffrey Philip Koehler | CP-5223 | Exam | ID | 01/31/2012 | Active |
| Anne Marie Lee | CP-5246 | Reciprocity | NV | 04/17/2012 | Active |
| Jimmy Yuhan Lin | CP-5212 | Exam | ID | 01/19/2012 | Active |
| Kimberly Jean Martin | CP-5213 | Exam | ID | 01/19/2012 | Active |
| Benjamen Kimball Mefford | CP-5237 | Exam | ID | 03/22/2012 | Active |
| Nikole Katharine Ogami | CP-5230 | Exam | ID | 02/21/2012 | Active |
| Jeanne Elizabeth Olsen | CP-5199 | Exam | ID | 01/04/2012 | Active |
| Mathew Turner Parish | CP-5217 | Exam | ID | 01/26/2012 | Active |
| Angela Lynne Pendlebury | CP-5220 | Exam | ID | 01/26/2012 | Active |
| Christina Ashley Peterson | CP-5231 | Exam | ID | 02/21/2012 | Active |
| Mark Richard Ratliff | CP-5200 | Exam | ID | 01/04/2012 | Active |
| Michael Lyman Rich | CP-5198 | Reciprocity | NJ | 01/04/2012 | Active |
| John Christian Salmon | CP-5216 | Exam | ID | 01/26/2012 | Active |
| Louann M Schneidmiller | CP-5194 | Reciprocity | WA | 12/14/2011 | Active |

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|-------------------------|---------|----------------|----|------------|--------|
| Kari Michelle Schroeder | CP-5202 | Exam | ID | 01/11/2012 | Active |
| Kelli Schwartzenberger | CP-5204 | Reciprocity | WA | 01/11/2012 | Active |
| Joshua Winn Searle | CP-5233 | Exam | ID | 03/01/2012 | Active |
| David Paul Sebastian | CP-5209 | Grade Transfer | MT | 01/19/2012 | Active |
| Amanda Kikueye Shigeta | CP-5205 | Exam | ID | 01/11/2012 | Active |
| Adam Sipherd | CP-5234 | Reciprocity | MA | 03/01/2012 | Active |
| Michal Slavkovsky | CP-5224 | Exam | ID | 01/31/2012 | Active |
| Melissa Jo Stockberger | CP-5242 | Reciprocity | WY | 04/10/2012 | Active |
| Douglas Wyatt Talbot | CP-5245 | Exam | ID | 04/10/2012 | Active |
| Wayne C Taylor | CP-5225 | Grade Transfer | CA | 01/31/2012 | Active |
| Nola Marie Tolk | CP-5226 | Exam | ID | 02/08/2012 | Active |
| Devin Anderson Whyte | CP-5215 | Exam | ID | 01/19/2012 | Active |
| Christina Marie Zwainz | CP-5207 | Exam | ID | 01/11/2012 | Active |

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

There were no items for Board discussion.

8. CONTINUING PROFESSIONAL EDUCATION

Ms. Lenon reported the CPE Committee met on Wednesday, April 25, 2012. The CPE Committee reviewed and audited the randomly selected reports. Fourteen audited reports require follow up by Board staff. Exemptions due to medical reasons were approved for three licensees. The CPE Committee reviewed and approved the list of thirty-three licensees that requested a change in status beginning 7/1/12. The list of fifty-eight licensees requesting an extension for their 2011 CPE was reviewed and approved. Ms. Lenon reported the Committee approved CPE credit for passing all 6 exams and the final exam to obtain the Certified Financial Planner (CFP) designation in the year it is received.

9. NASBA

There were no items for Board discussion.

10. UPCOMING MEETINGS

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

Friday, July 20, 2012

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

Thursday, December 6, 2012

Ms. Nelson, ISCPA Executive Director, invited and reminded the Board of the ISCPA Annual Meeting which will take place in Boise on June 8, 2012.

There being no further business before the Board, the meeting was adjourned at 1:30 PM.

Joan Jagels, CPA, Chair

Dean Condie, CPA, Vice-Chair

Brady Panatopoulos, CPA, Secretary