

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
July 19, 2012
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, July 19, 2012 at 8:45 AM with Chair Joan Jagels, CPA presiding. The Board adjourned to Executive Session at 8:47 AM and returned to Regular Session at 10:00 AM. The Board recessed for lunch from 12:03 PM to 12:45 PM. Meeting adjourned at 1:25 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 April 26, 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: Ms. Krueger moved, and Mr. Condie seconded, to approve the minutes of the April 26, 2012 Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

The Board was updated on open dockets 2009-08 and 2011-09.

(C) Cease & Desist: The Board was informed of the resolution of two Cease and Desist dockets. Mr. Condie moved, and Ms. Krueger seconded, to close dockets CD2012-04 and CD2012-05. Motion carried.

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(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Lewis moved, and Mr. Condie seconded, to ratify as written six special consideration applications. Motion carried. Ms. Krueger moved, and Ms. Guiddy seconded, to ratify the CPA Examination scores from the April/May window. Motion carried.

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

(F) License Renewal Disclosures: Mr. Lewis moved, and Mr. Panatopoulos seconded, to ratify license renewal disclosures and to direct Board staff to follow up and monitor and advise Board at October meeting. Motion carried.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec reported that 96.9% of license renewals were completed via the online renewal system. 2) Mr. Absec discussed the CPAVerify program. Ms. Krueger moved, and Mr. Panatopoulos seconded, to have the Idaho Board of Accountancy participate in the CPAVerify program. Motion carried. 3) The Board discussed clarification around Rule 300, Accreditation and also Rule 403, on the Release of Client Records. 4) Mr. Absec updated the board on potential rule changes to be brought during the next Legislative session

Treasurer Report: Mr. Smith presented the FY 2012 year-to-date numbers. Income levels were lower than in the previous year while expenses were similar to the prior year. The timing of renewals during the fiscal year contributed to the revenue differences.

Legal Counsel Report: There was no new information reported to the Board.

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5. EXAMINATION

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

First Time and Transfer
Candidates: April 26 - July 3

Name	ATT Export Date
Johan Evariste Kalala-Kasanda	04/25/2012
Isaac Lamarr Brunson	04/25/2012
ELSIE MARTHA CRIGER	04/25/2012
Ryan Krc Heiser	05/03/2012
Jessica Noel Lucas	05/03/2012
Brooks Tracy Bodily	05/03/2012
Brian M Heim	05/03/2012
Kimberly Ann Campbell	05/10/2012
Christy Jeanne Stein	05/10/2012
Cole Sullivan Duberow	05/10/2012
Jacob Andrew Darrington	05/10/2012
Tyson Jody Weekes	05/10/2012
Kendra Marie Nelson	05/10/2012
Justin Dudley Tucker	05/10/2012
Raymond Frederick Furlong	05/10/2012
Wyatt Lee Sutton	05/17/2012
Chelayne Marie Molck	05/17/2012
Christine McCarthy Smith	05/17/2012
Karris Akia Kimball	06/06/2012
Jordan Blair Briggs	06/06/2012
John William Bankhead	06/06/2012
Jonathan Philip Scobby	06/07/2012
Kerri M Ohse	06/07/2012
Alex Dale Yeggy	06/07/2012
Joshua Thomas Alvey	06/13/2012
Burke James Kunz	06/13/2012
Jordan Matthew Beehner	06/13/2012
Dason Taft Hatch	06/13/2012
Ryan Eugene Durham	06/13/2012

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Tyler Bryan Freeman	06/13/2012
Brandon Dennis Smith	06/13/2012
Becky Sue Granden	06/13/2012
Kara Nicole Lemons	06/13/2012
Terri Janel Hunter	06/14/2012
Han-Yi X Kuo	07/02/2012
Tessa Marie Baker	07/02/2012
Rebecca Dawn Danley	07/02/2012
Laurel Atalie Lane	07/02/2012
Brittany Maree Chambers	07/02/2012
Amanda Lynn Yergler	07/02/2012
Danielle Dawn Ricco	07/02/2012
Thomas James Golden	07/02/2012
Andrew Lincoln Wasdahl	07/03/2012
Berkley Vaughn Olmstead	07/03/2012
Eric Scott Schuler	07/03/2012
Christopher Portillo	07/12/2012
Ryan Paluso	07/12/2012
Travis Johnston	07/12/2012

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6. NEW LICENSEES

New Licensees: CP-5247 through CP-5273 4/26/2012 to 7/3/2012

Ms. Krueger moved, and Mr. Lewis seconded, to make the correction for CP-5257 from a License Method of Reciprocity to Grade Transfer and that the Board treat all Transfer of Grade applicants who took and passed the exam prior to the Implementation of the Computerized Exam who were not required to sit for all parts of the exam not yet passed with parity to candidates who have passed the computerized exam and ratify the new licensees. Motion carried.

Name	License #	License Method	State	Issue Date	Status
ESAU MEDINA	CP-5247	Exam	ID	04/26/2012	Active
DOMINIQUE JOY ELLIOTT	CP-5248	Exam	ID	05/03/2012	Active
ANDREA M HASENOEHRL	CP-5249	Exam	ID	05/03/2012	Active
DENNIS M SCHNEIDER	CP-5250	Reciprocity	CA	05/03/2012	Active
JESSICA WILLIAMS	CP-5251	Exam	ID	05/03/2012	Active
MARK D WILKINS	CP-5252	Grade Transfer	UT	05/09/2012	Active
MICHAEL TIM MONTGOMERY	CP-5253	Exam	ID	05/09/2012	Active
JUDE P DAMASCO	CP-5254	Reciprocity	CA	05/09/2012	Active
Hale Lawrence Fields	CP-5255	Exam	ID	05/10/2012	Active
ROBERT P SANDERS	CP-5256	Reciprocity	WA	06/04/2012	Active
PATRICIA ANN HOLLEY	CP-5257	Reciprocity	TX	06/04/2012	Active
Dennis M Tucker	CP-5258	Reciprocity	CA	06/07/2012	Active
CHERISH LADELL ROONEY	CP-5259	Exam	ID	07/02/2012	Active
TROY SCOTT BRAGA	CP-5260	Exam	ID	07/02/2012	Active
Joshua Shane Bolin	CP-5261	Exam	ID	07/02/2012	Active
Tara Ann Pichette	CP-5262	Exam	ID	07/02/2012	Active
Jared Thomas Blackham	CP-5263	Exam	ID	07/02/2012	Active
ANGELA MARKER SMITH	CP-5264	Reciprocity	CA	07/02/2012	Active
WADE JOSEPH CICRICH	CP-5265	Exam	ID	07/02/2012	Active
QI LI	CP-5266	Exam	ID	07/02/2012	Active
CHRISTINE ANN MOE	CP-5267	Exam	ID	07/02/2012	Active
DANIELLE ALISE PHILLIPP	CP-5268	Exam	ID	07/02/2012	Active
MELINDA DAWN SIMMS TUIA	CP-5269	Exam	ID	07/02/2012	Active
JORDAN MICHAEL WHITE	CP-5270	Exam	ID	07/02/2012	Active
CHAD DALLEY WINWARD	CP-5271	Exam	ID	07/02/2012	Active
XIAOWEN MEI	CP-5272	Exam	ID	07/03/2012	Active
NATHAN EADS	CP-5273	Reciprocity	CA	07/03/2012	Active

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7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

There were no items for Board discussion.

8. CONTINUING PROFESSIONAL EDUCATION

Mr. Smith updated the Board on the new 2012 Statement of Standards which are now in effect. Mr. Smith also discussed the issue of self-study within CPA. Ms. Lenon reported that 6 licensees have not completed their CPE extension. Ms. Nelson, ISCPA Executive Director, reported that the ISCPA will be sponsoring a CPE Conference on August 16, 2012 in Boise.

9. NASBA

The Board discussed their attendance and takeaways from the NASBA Regional Conference in Anchorage, AK which was held in June. Mr. Lewis reported on the Communications breakout session he attended at the regional meeting.

10. UPCOMING MEETINGS, ELECTION OF OFFICERS, AND RECOGNITION OF OUTGOING MEMBERS

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

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

Thursday, December 6, 2012

Mr. Condie, Mr. Smith, Mr. Lewis and Ms. Guiddy indicated they would tentatively attend the NASBA national conference in Orlando, FL in October 2012.

Mr. Guiddy moved, and Mr. Krueger seconded, the following slate of officers: Mr. Condie as Chair, Mr. Panatopoulos as Vice-Chair, Mr. Smith as Secretary and Mr. Lewis as Treasurer. Motion carried.

Ms. Jagels recognized Ms. Krueger for her six years of service with the Board of Accountancy. Ms. Krueger's current term runs through August 2012.

Mr. Condie recognized the contributions of outgoing Board member, Joan Jagels, CPA, who will complete her five-year Board appointment at the end of August 2012.

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There being no further business before the Board, the meeting was adjourned at 1:25 PM.

Dean Condie, CPA, Chair

Brady Panatopoulos, CPA, Vice-Chair

D. Lynn Smith, CPA, Secretary