

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 4, 2012
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, October 4, 2012 at 8:30 AM with Chair Dean Condie, CPA presiding. The Board adjourned to Executive Session at 8:33 AM and returned to Regular Session at 9:20 AM. The Board recessed for lunch from 11:38 AM to 12:10 PM. Meeting adjourned at 1:00 PM.

ROLL CALL The following members of the Board were present:
Dean Condie, CPA, Chair
Brady Panatopoulos, CPA, Co-Chair
Lynn Smith, CPA, Secretary
Brad Lewis, CPA, Treasurer
Cheryl Guiddy, CPA, CPA Member
Terry Bayless Sr., CPA, CPA Member
Kay Bradford, Public Member
Kent Absec Executive Director, Sue Lenon Board Secretary, and Larry Hunter Legal Counsel were present as Board staff. Mr. Hunter joined via conference call. Melissa Nelson, as representative of the ISCPA.

1. CONVENE REGULAR SESSION

Mr. Panatopoulos moved, and Mr. Smith seconded, to accept the minutes of the July 19, 2012 Board Meeting. Motion carried.

2. EXECUTIVE SESSION

Dean Condie, 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; Kay Bradford, yes; Terry Bayless, yes; Lynn Smith, yes, and Dean Condie, 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. Lewis moved, and Ms. Guiddy seconded, to approve the minutes of the July 19, 2012 Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

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

2012-01 Mr. Panatopoulos moved, and Mr. Lewis seconded, to close the docket. Motion carried.

(C) Cease & Desist: The Board was informed of the resolution of one open Cease and Desist docket. Mr. Lewis moved, and Mr. Bayless seconded, to close docket CD2012-06. Motion carried.

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(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Smith moved, and Mr. Panatopoulos seconded, to ratify three special consideration applications. Motion carried. Ms. Guiddy moved, and Mr. Lewis seconded, to ratify the CPA Examination scores from the July/August window. Motion carried.

(E.1) License Special Consideration: Mr. Panatopoulos moved, and Mr. Lewis seconded, to ratify the acceptance of two special consideration applications as printed. Motion carried.

(E.2) License Renewal Disclosures: Mr. Hunter updated the Board on the status of a License Renewal Disclosure which was discussed at the July 19, 2012 meeting.

(E.3) License Renewal Fee Waiver Special Consideration: Mr. Panatopoulos moved, and Mr. Lewis seconded, to ratify the denial of one special consideration license renewal late fee waiver. Motion carried.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec provide the Board with reporting on 2011 CPA Exam, Institution performance. 2) Mr. Absec shared with the Board a report showing the recent trends in Idaho's number of applications, pass rate, and annual number of successful exam candidates. 3) The Board discussed the direction the Executive Director could take in cases where a CPA who is a sole proprietor passes away without a plan for succession. Mr. Hunter is going to reach out to legal counsel teams in other jurisdictions to see what is happening in those jurisdictions and will report back to the Board at the December meeting. 4) Mr. Absec updated the Board on a fee increase on background checks for candidates being paid by the Board. Mr. Panatopoulos moved, and Mr. Lewis seconded, to direct the staff to use the Idaho State Repository for future background checks. Motion carried.

Treasurer Report: Mr. Lewis presented the FY 2013 year-to-date numbers. Income levels remained stable with expense levels similar to the prior year time period.

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5. EXAMINATION

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

First Time or Transfer Candidates

Name	ATT Export Date
Christopher Alexander Portillo	07/12/2012
Ryan Wayne Paluso	07/12/2012
Travis Christian Johnston	07/12/2012
Kelli Jacqueline Ringel	07/17/2012
Minyu Yao	07/17/2012
Trenton Jens Anderson	07/23/2012
Tae Jung Kim	07/23/2012
Natasha Weathers	07/23/2012
Zachary Judd Kozel	07/23/2012
Adam Erskine Bland	07/23/2012
Holly Lyn Wisdom	07/23/2012
Andrew Jack Newman	07/23/2012
Kevin Thomas Martin	08/02/2012
Jeremy Charles Wonch	08/02/2012
Julie Dawn Usrey	08/09/2012
Robin Danielle Schmidt	08/09/2012
Jacob Michael Asumendi	08/15/2012
John Barrett Lamm	08/21/2012
Julia A Duty	08/21/2012
Tyler Jon Stewart	08/21/2012
Jacob Michael Asumendi	08/22/2012
Tessa Marie Baker	09/12/2012
Emily Mae Schultz	09/17/2012
Sarah E Butler	09/17/2012
Mikelle Cassidy Oliver	09/17/2012
Emily King Brawley	09/20/2012
Sara Joy Ruyle	09/20/2012
Nurudeen Olawale Adepoju	09/20/2012
Jared Zane Ellison	09/20/2012
Nickolas Doug Thiros	09/20/2012
Sandra Lee Tisdale	09/20/2012

***List includes special considerations, if any, from Executive Session.**

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6. NEW LICENSEES

New Licensees: CP-5274 through CP-5291 7/17/2012 to 9/27/2012

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

NEW LICENSEES					
7/17/2012 to 9/20/2012					
CP-5274 to CP-5287					
Name	License #	License Method	State	Issue Date	Status
Douglas Case Barclay	CP-5284	Exam	ID	08/28/2012	Active
Peter Cary Black	CP-5286	Grade Transfer	NV	08/30/2012	Active
Benjamin J Brown	CP-5287	Reciprocity	UT	09/20/2012	Active
Mendy Brooke Clark	CP-5285	Exam	ID	08/28/2012	Active
Jeremy Claunch	CP-5281	Exam	ID	08/21/2012	Active
Trisa Clemons	CP-5277	Reciprocity	WA	08/06/2012	Active
Samuel Edward Fleetwood	CP-5276	Reciprocity	WA	08/06/2012	Active
Emily Rose Harris	CP-5279	Reciprocity	WA	08/09/2012	Active
Jeffrey Julian Lliteras	CP-5280	Reciprocity	WA	08/15/2012	Active
Thomas John Muguira	CP-5283	Exam	ID	08/22/2012	Active
Randall Ludvic Peterson	CP-5274	Reciprocity	CA	07/17/2012	Active
Jarrold Wayne Stevens	CP-5275	Exam	ID	07/17/2012	Active
Carol Louise Stimpson	CP-5278	Reciprocity	UT	08/09/2012	Active
Kyle Wilmot	CP-5282	Reciprocity	WA	08/21/2012	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Lenon updated the Board on the open Firm Registration period which ran thru September 30th. Ms. Lenon also reported on the Peer Review Oversight Committee (PROC) meeting which is upcoming in November. Mr. Lewis moved, and Mr. Smith seconded to appoint Ms. Guiddy as the Board's liaison to the PROC committee. Motion carried

8. CONTINUING PROFESSIONAL EDUCATION

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Mr. Smith updated the Board on the recent 2012 National Registry Summit Meeting he attended in Nashville, TN. Mr. Smith moved, and Mr. Panatopoulos seconded, to appoint Terry Bayless as the Board's liaison to the Continuing Professional Education (CPE) committee. Motion carried.

9. NASBA

The Board discussed and completed the NASBA Quarterly Focus Questions which will be submitted by staff to the Regional Director.

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

Investigative Committee Chair, Mr. Panatopoulos moved, and Mr. Lewis seconded to appoint Joan Jagels as Chair of the Investigative Committee. Ms. Jagels term will run thru August 2013.

The Board's next 2012 meeting date is currently scheduled for:
Thursday, December 6, 2012

There being no further business before the Board, the meeting was adjourned at 1:00 PM.

Dean Condie, CPA, Chair

Brady Panatopoulos, CPA, Vice-Chair

D. Lynn Smith, CPA, Secretary