

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
December 6, 2012
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, December 6, 2012 at 9:00 AM with Chair Dean Condie, CPA presiding. The Board adjourned to Executive Session at 9:02 AM and returned to Regular Session at 9:40 AM. The meeting adjourned at 12:20 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. Melissa Nelson, as representative of the ISCPA joined at 10:25AM.

1. CONVENE REGULAR SESSION

Mr. Lewis moved, and Mr. Bayless seconded, to accept the minutes of the October 4, 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. Smith moved, and Ms. Bradford seconded, to approve the minutes of the October 4, 2012 Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

The Board was updated on open dockets 2009-08, 2011-09 and 2012-02.

(C) Cease & Desist: The Board was informed of the resolution of one open Cease and Desist docket. Mr. Smith moved, and Mr. Lewis seconded, to close docket CD2012-07. Motion carried.

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(D) Ratify Approval of Exam Special Considerations and Exam Scores: There were no Exam Special Consideration to ratify. There were no Exam Scores reported at this meeting.

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

(F) Rule Change Special Consideration: Mr. Panatopoulos moved and Mr. Lewis seconded to ratify the approval of the proposed rule change for Rule 004.02. Motion carried.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec presented to the Board a proposal which would add NASBA's International Evaluation Services as an option for candidates when an international transcript evaluation is needed. Mr. Absec also informed the Board the office would accept foreign evaluation credits that come from Chartered Accountant associations only if they are academic based and can be shown they share our academic equivalency standards. Mr. Smith moved, Mr. Panatopoulos seconded to approve NASBA's International Evaluation Services as an international transcript evaluator for the Board and the presented evaluation report. Motion carried. 2) Mr. Absec shared his activities since the last Board meeting.

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. Board staff will continue to share the monthly Treasurers report for Mr. Lewis to review and share with the Board.

Legal Counsel Report: 1) Mr. Hunter reviewed with the Board the role of Hearing Officers in relation to the Board of Accountancy. The Board authorized Mr. Hunter to begin working on a list of potential Hearing Officers the Board could use in the future. Mr. Hunter will work with the Board staff once that list is created for review and selection. 2) Mr. Hunter reported to the Board what other jurisdictions are doing in the event of a deceased CPA. Mr. Hunter reported this will be a topic which may be discussed at the March NASBA Legal Counsel conference. Mr. Hunter will provide the Board with an update on that discussion at the April Board meeting.

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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.

Lin Jin	10/04/2012
Anthony Mulamba Mukuna	10/04/2012
Roman Kenneth Ybarlucea	10/04/2012
Curtis James Lannen	10/04/2012
Sydney Jordyn Chatterton-Cuttlers	10/04/2012
Stacy Lee Scott	10/15/2012
Kristee Lyn Bryant	10/15/2012
Kerry Cole Casperson	10/15/2012
Jessica Lee Stoltzfus	10/15/2012
Andrew Charles-Nevin Campbell	10/15/2012
B Russell Mower	10/16/2012
Thomas Andrew Heffelfinger	10/16/2012
Justin Clay Murdoch	10/25/2012
Scott Kevin Allred	11/01/2012
Admir Nezirevic	11/08/2012
Jordan Patrick Alvey	11/19/2012
Stephanie Diane Helms	11/19/2012
Larry Dwayne Gibbons	11/19/2012
Ryan David Lee	11/19/2012
Suzanne Freeman	11/19/2012
Casey Alan Chandler	11/19/2012

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

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6. NEW LICENSEES

New Licensees: CP-5292 through CP-5310

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

Micheal Troy Preston	CP-5292	Exam	ID	10/04/2012	Active
Ryan Joseph Marquez	CP-5293	Exam	ID	10/04/2012	Active
Amy L Hansford	CP-5294	Exam	ID	10/04/2012	Active
Holli Ann Fackrell	CP-5295	Exam	ID	10/16/2012	Active
Clarence William Robison	CP-5296	Exam	ID	10/16/2012	Active
Heidi Danae Hammerquist	CP-5297	Grade Transfer	OR	10/16/2012	Active
Alaina Bonnie Schrenk	CP-5298	Exam	ID	10/16/2012	Active
Melanie Elise Strasser	CP-5299	Exam	ID	10/16/2012	Active
Ana Camarena-Osborn	CP-5300	Reciprocity	CA	10/16/2012	Active
Marcus Neal Stuart	CP-5301	Exam	ID	10/23/2012	Active
Carmen Beth Weyland	CP-5302	Reciprocity	WA	10/24/2012	Active
Becky Ann Oberlander	CP-5303	Reciprocity	MN	11/01/2012	Active
Christy Jean Stephenson	CP-5304	Grade Transfer	UT	11/06/2012	Active
Bradley Allen White	CP-5305	Reciprocity	WA	11/08/2012	Active
Justice Oliver Wolcott	CP-5306	Reciprocity	UT	11/08/2012	Active
Chris Walter Olsen	CP-5307	Reciprocity	CO	11/19/2012	Active
Sherri Sue Parkin	CP-5308	Reciprocity	AZ	11/19/2012	Active
Gary Grant Jensen	CP-5309	Reciprocity	FL	11/19/2012	Active
Michelle Ranae Yankovich	CP-5310	Reciprocity	AK	11/28/2012	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Lenon updated the Board on the status of Peer Review for Firms. Ms. Lenon updated the Board on a Firm in relation to the status of their Peer Review requirements. Ms. Lenon asked the Board to authorize Mr. Hunter to begin the process of filing a complaint on behalf of the Board. Mr. Panatopoulos moved, and Mr. Lewis seconded to authorize Mr. Hunter to begin the complaint proceeding. Motion carried.

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8. CONTINUING PROFESSIONAL EDUCATION

Ms. Lenon updated the Board on the current filing of Continuing Professional Education reports. There are currently 160 licensees who have filed their 2012 reports.

9. NASBA

The Board discussed and completed the NASBA Quarterly Focus Questions which will be submitted by staff to the Regional Director. The Board also agreed to send a recommendation to the NASBA Nominating Committee on behalf of Walter Davenport in support of his candidacy for Vice-Chair of NASBA 2013-2014.

10. UPCOMING MEETINGS

The Board set their meeting dates for the 2013 calendar year:

Thursday, April 25, 2013

Thursday, July 25, 2013

Thursday, October 10, 2013

Thursday, December 5, 2013

There being no further business before the Board, the meeting was adjourned at 12:20 PM.

Dean Condie, CPA, Chair

Brady Panatopoulos, CPA, Vice-Chair

D. Lynn Smith, CPA, Secretary