

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 25, 2013
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, April 25, 2013 at 9:04 AM with Chair Dean Condie, CPA presiding. The Board adjourned to Executive Session at 9:05 AM and returned to Regular Session at 10:44 AM. The Board recessed for a working lunch from 12:07 PM to 12:22 PM. At 2:37 PM the Hearing was held for William Van Engelen and called to order. The Board adjourned to Executive session at 3:01 PM and returned to Regular session at 3:16 PM. Meeting adjourned at 3:27 PM.

ROLL CALL

The following members of the Board were present:

Dean Condie, CPA, Chair

Lynn Smith, CPA, Secretary

Brad Lewis, CPA, CPA, Treasurer

Cheryl Giddy, CPA, CPA Member

Terry Bayless, CPA Member

Kay Bradford, Public Member

Kent Absec Executive Director, Tami Helton Board Secretary, and Larry Hunter Legal Counsel were present as Board staff. Melissa Nelson, as representative of the ISCPA attended the Regular Session.

Brady Panatopoulos, CPA, Secretary - excused absence

1. CONVENE REGULAR SESSION

Mr. Lewis moved, and Mr. Bayless seconded, to accept the minutes of the December 6, 2012, the January 18, 2013 and January 29, 2013 Board Meetings. 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: Terry Bayless, yes; Cheryl Giddy, yes; Brad Lewis, yes; Kay Bradford, 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 Mr. Bayless seconded, to approve the minutes of the December 6, 2012 Board Meeting Executive Session and the two (2) January 18, 2013 Special Executive Sessions as well as the January 29, 2013 Special Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2012-02 Mr. Smith moved, and Mr. Lewis seconded, to dismiss the complaint and close the docket. Ms. Giddy recused herself. Motion carried.

2013-01 Mr. Smith moved, and Mr. Bayless seconded, to dismiss the complaint and close the

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docket. Motion carried.

Suspension Reinstatement: Ms. Guiddy motioned, Mr. Lewis seconded, to accept the submission of CPAs to conduct pre-issuance reviews of a suspended licensees work as part of their stipulation requirements for reinstatement. Motion carried.

(C) Cease & Desist: The Board was informed of the resolution of two Cease and Desist dockets. Mr. Smith moved, Mr. Lewis seconded, to close dockets CD2013-01 & 2013-02. Motion carried. The Board was also informed of the status of CD2013-03.

(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Lewis moved, and Ms. Guiddy seconded, to ratify the acceptance of eight exam special consideration applications. Motion carried. Ms. Guiddy moved, and Ms. Bradford seconded to approve the CPA Examination scores from the October – November 2012 and January – February 2013 test windows. Motion carried.

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

(F) Performance Evaluations and Merit Pay Increases: Mr. Smith moved, Mr. Lewis seconded to approve the Performance Evaluations and Merit Pay increases for staff as requested by the Executive Director. Motion passed.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec shared 2012 NASBA Candidate Performance numbers for the Board to review. Mr. Absec was asked to confirm with NASBA what information can be shared particularly information referring to individual performance per institute. 2) Mr. Absec covered his activities since the last Board meeting and highlighted the Boards involvement with the Governor's Zero-Based Budgeting initiative and Fiscal Year End activities. 3) The Board was informed that the offices will remain at their current location as a new 5-year lease was entered into with the assistance of the State Department of Administration. 4) The Board was updated on the status of the definition of 'attest'. The UAA Committee of NASBA will speak to this issue at the upcoming NASBA Regional meeting. 5) Mr. Absec discussed the possibility of changing how the Idaho Ethics requirement was named in the rules of the Idaho Accountancy Act & Rules. The Board concurred that the current wording was sufficient and no changes would be made at this time. 6) Mr. Absec shared his concerns with the listing of CPA's and non-CPAs in the Boise and other Yellowbook publications. Board staff and Legal Counsel will reach out to NASBA to see what's happening on the national scene with this area of concern and what support they may be able to offer. 7) Mr. Absec informed the Board of the AICPAs Professional Code of Conduct Exposure Draft and the deadline to respond by August 15, 2013.

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Treasurer Report: The Board reviewed the FY 2013 year-to-date numbers as reported by Mr. Lewis.

Legal Counsel Report: Mr. Hunter reviewed and discussed information he received while at the NASBA Legal Conference for State Board Legal Counsel in Tucson, AZ.

5. EXAMINATION

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

Approved November 20, 2012 to April 17, 2013:

Fredrick Thomas Sutton
Kevin Congo
Shawna Wilding Engen
Stephanie Ann Hasler
Diane Rigby Kiehn
Suzette Parsons
Evelyn Christine Kerr
Brandon David Fiala
Ali Ray Goljahmofrad
Timothy Leonard May
James Robert Jones
Hamid Mana Alqirad
Katherine Leigh Swajkoski
Ryan Daniel Ballain
Jennae Leddell Grogan
Keith Edwin Purdy
Matthew Arnold Taylor
Kristin Lee O'Connor
Juline Azina Berning
Kristen Dawn Ovitt
Sean Mitchell Lupton
John Brian Millick

Brian David Smith
Ryan Gregory Morrow
Jennifer Rene Edwards
Lucas Charles Goodman
Michael Taylor Seven
Daniel Lee Leavitt
Laura Anne Ray
Ann Marie Wood
Niel Arthur Youngberg
Martha Dansie Chappell
Joseph Scott Huckbody
Steve William Bates
Brody Dee Fitch
Joshua Aaron Romine
John Russell Wonderlich
Reed Martin Hymas
Julie Rene Collie
Jill Marie Whitesel
Toralyn Hill Jones
Julie Elizabeth Gutierrez

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Brock Glen Searle	Edward Warren Gallagher
Navar Andrew Aga	Richard Totorica Wilson
Daniel David Hopkins	Mark Bradley Konzek
Mindy Marie Ianuzi	David Ryan Merrick
Douglas Laverl Wrigley	Bradford Jay Rowley
Hettihewage Shanaka Ruwan DeSilva	

6. NEW LICENSEES

New Licensees: CP-5311 through CP-5353 12/13/2012 to 4/17/2013

Mr. Smith moved, and Ms. Guiddy seconded, to ratify the new licensees. Motion carried.

Name	License #	License Method	State	Issue Date	Status
Jarrett Scott Rummel	CP-5311	Reciprocity	WA	12/13/2012 2	Active
Karen Jones Mitchell	CP-5312	Exam	ID	12/13/2012 2	Active
Nancy Lu Curotto	CP-5313	Reciprocity	AR	01/02/2013 3	Active
Gregory Victor Stalling	CP-5314	Reciprocity	CA	01/02/2013 3	Active
Lisa Ann Niverson	CP-5315	Reciprocity	WA	01/02/2013 3	Active
Ryan Michael Blume	CP-5316	Reciprocity	NV	01/02/2013 3	Active
Penny Charlene Brown	CP-5317	Reciprocity	WA	01/02/2013 3	Active
Manisha Lama Doncouse	CP-5318	Exam	ID	01/08/2013 3	Active
Breann Renee Klinginsmith	CP-5319	Grade Transfer	WA	01/08/2013 3	Active
Brett Ray Zollinger	CP-5320	Exam	ID	01/08/2013 3	Active
Nicholas Shawn Orgill	CP-5321	Exam	ID	01/08/2013 3	Active
Kyle J Munk	CP-5322	Exam	ID	01/08/2013 3	Active
Denise M Clare	CP-5323	Reciprocity	WA	01/08/2013 3	Active
Gina Louise Vinci	CP-5324	Reciprocity	AZ	01/08/2013 3	Active

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Jamie Lynn Duman	CP-5325	Exam	ID	01/10/2013	Active
Mark David Wynn	CP-5326	Reciprocity	OH	01/23/2013	Active
Michelle Mary Teichert	CP-5327	Reciprocity	CA	01/23/2013	Active
Robert Daniel Renna	CP-5328	Exam	ID	01/24/2013	Active
Teresalee C Blalock	CP-5329	Exam	ID	01/29/2013	Active
Aaron Joseph Curti	CP-5330	Reciprocity	CA	01/29/2013	Active
Lorelle Jean Toews	CP-5331	Exam	ID	01/31/2013	Active
Jordan Allen Zwygart	CP-5332	Exam	ID	01/31/2013	Active
Carly Lynne Costello	CP-5333	Exam	ID	01/31/2013	Active
Toefuata'i Afamasaga	CP-5334	Exam	ID	02/05/2013	Active
Brian M Heim	CP-5335	Exam	ID	02/05/2013	Active
Jeffrey M Johnson	CP-5336	Reciprocity	WI	02/11/2013	Active
Rex Carl Marble	CP-5337	Reciprocity	WA	02/12/2013	Active
Ann Regine Swindell	CP-5338	Exam	ID	02/19/2013	Active
Anish Patel	CP-5339	Exam	ID	02/19/2013	Active
Marina Maria Jackman	CP-5340	Exam	ID	02/19/2013	Active
Ronald George Anderson	CP-5341	Exam	ID	02/19/2013	Active
Travis Virgil Schaat	CP-5342	Exam	ID	02/20/2013	Active
Daniel Aaron Harrell	CP-5343	Exam	ID	03/14/2013	Active
David Bradford Reid	CP-5344	Reciprocity	IL	03/14/2013	Active
Alesha Kay Jolley	CP-5345	Exam	ID	03/19/2013	Active
Eric David Story	CP-5346	Exam	ID	03/19/2013	Active

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				3	
				03/26/201	
Dayle Robert Dalling	CP-5347	Reciprocity	GA	3	Active
				03/26/201	
Latisha Eve Hulet	CP-5348	Exam	ID	3	Active
				03/28/201	
Joshua Thomas Alvey	CP-5349	Exam	ID	3	Active
				04/12/201	
Jamie Nielsen Berls	CP-5350	Exam	ID	3	Active
				04/17/201	
Iilir Nina	CP-5351	Exam	ID	3	Active
				04/17/201	
Tiernan Robert Ketchum	CP-5352	Exam	ID	3	Active
				04/17/201	
Terry W Stevens	CP-5353	Exam	ID	3	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

There were no items for Board discussion.

8. CONTINUING PROFESSIONAL EDUCATION

Mr. Bayless and Mr. Absec reported on the CPE Committee which met on Monday, March 18, 2013. 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 reviewed. The committee reviewed the list of 99 licensees requesting a change in status commencing on July 1, 2013. The list of sixty-eight licensees requesting an extension for their 2012 CPE was reviewed and approved.

9. NASBA

The Board authorized the Executive Director to submit a letter of support for Janice Gray, CPA of Oklahoma regarding the NASBA Regional Director At-Large. The Board also approved the nomination of D. Lynn Smith, CPA for the position of NASBA Mountain Region Director. The Board authorized the Executive Director to submit the nomination to the NASBA Nominating Committee.

Dan Dustin, Vice-President, NASBA State Board Relations requested permission to visit the Idaho Board during and upcoming Board Meeting to visit with the Board about current NASBA initiatives and to listen to any concerns or issues in which the Idaho Board may need NASBA's assistance. The Board instructed the Executive Director to inquire about Mr. Dustin's availability to join the Board at an upcoming meeting.

The Board was informed of the upcoming Western Regional Meeting and the topics and breakout

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discussions that will be a part of the meeting. The Board members were asked to make sure that Idaho had representation at each breakout topic.

10. UPCOMING MEETINGS

The Board's 2013 meeting dates are currently scheduled for:

- Thursday July 25, 2013
- Thursday, October 10, 2013
- Thursday, December 5, 2012

HEARING

The Board held a public hearing on William Van Engelen, CP-0672 for failure to comply with the Peer Review Statutes and Rules, Idaho Code Sections 54-219 (1)(b), (d), (o).

Mr. Smith moved to suspend Mr. Van Engelen's CPA license until all required Peer Reviews for 2010 and 2013 were completed and submitted to the Board, for recovery of legal costs of \$1,500 associated with the docket and to assess a fine of \$1,250 per violation. A roll call was taken and the Board voted as follows: Lynn Smith – Yes, Brad Lewis – Yes, Cheryl Guiddy – Yes, Kay Bradford – Yes, Terry Bayless- Yes.

There being no further business before the Board, the meeting was adjourned at 3:27 PM.

Dean Condie, CPA, Chair

D. Lynn Smith, CPA, Secretary

Brad Lewis, CPA, Treasurer