

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

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, July 25, 2013 at 9:05 AM with Chair Dean Condie, CPA presiding. The Board adjourned to Executive Session at 9:08 AM and returned to Regular Session at 10:17 AM. The Board recessed for lunch from 12:00 PM to 12:50 PM. At 2:33 PM the Hearing was held for Patricia Harry and called to order. The Board adjourned to Executive session at 4:58 PM and returned to Regular session at 5:03PM. Meeting adjourned at 5:03 PM.

ROLL CALL The following members of the Board were present:
Dean Condie, CPA, Chair
Brady Panatopoulos, CPA, Vice-Chair
Lynn Smith, CPA, Secretary
Cheryl Guiddy, CPA, CPA Member
Terry Bayless, 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 attended the Regular Session.
Brad Lewis, CPA, Treasurer - excused absence

1. CONVENE REGULAR SESSION

Mr. Smith moved, and Ms. Bradford seconded, to accept the minutes of the April 25, 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 Guiddy, yes; Brady Panatopoulos, 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. Panatopoulos moved, and Mr. Bayless seconded, to approve the minutes of the April 25, 2013 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2009-08 Mr. Panatopoulos moved, and Mr. Smith seconded, to dismiss the complaint and close the docket. Motion carried.

The Board was updated on open dockets 2011-09, 2013-03, 2013-05, 2013-06, 2013-07, 2013-08

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and 2013-09.

(C) Cease & Desist: The Board was informed of the resolution of one Cease and Desist docket. Mr. Smith moved, Ms. Guiddy seconded, to close dockets CD2013-03. Motion carried. The Board was also informed of the status of CD2013-04, CD2013-05 and CD2013-06.

(D) Ratify Approval of Exam Special Considerations and Exam Scores: Mr. Panatopoulos moved, and Ms. Bradford seconded, to ratify the acceptance of the special consideration applications. Motion carried. Mr. Smith moved to retain the policy of the Board of not granting a license to a successful exam candidate on Supervised Probation until they have satisfactorily completed the Supervised Probation period; but, to allow a Special Consideration Exam Candidate who is on Supervised Probation to sit for the CPA exam on a case by case basis. However, the candidate will be given notice that the license will not be granted until such probation is completed and they have gone before the Board as a Special Consideration Initial License applicant for final Board approval. Mr. Bayless seconded. Motion carried. Mr. Smith moved, and Ms. Guiddy seconded to approve the CPA Examination scores from the April - May 2013 test window. Motion carried.

(E) License Special Consideration: There were no Licensure Special Considerations.

(F) License Renewal Disclosure Special Considerations: Ms. Guiddy moved, and Mr. Panatopoulos seconded to ratify the License Disclosures as presented. Motion carried.

(G) Performance Evaluations and Merit Pay Increases: Mr. Absec updated the Board on performance evaluation and salary administration plans for the year ahead.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec reported that 97.8% of license renewals were completed via the online renewal system. Mr. Absec also reviewed the fees associated with the online renewal system. 2) Mr. Absec updated the Board on the new 5 year lease for office space which will begin on September 1, 2013. 3) Mr. Absec discussed the potential expansion of the Investigative Committee to a 5 member committee. Mr. Panatopoulos moved, Ms. Guiddy seconded, to have the staff explore a 5 member Investigative Committee. Motion carried. Mr. Panatopoulos moved, Mr. Smith seconded to reappoint Dan Fox to a five year term on the Investigative Committee to run through August 31, 2018. Motion carried. 4) Mr. Absec led the Board on a discussion of marijuana-related businesses and CPAs. No policy or position by the Board was taken. 5) The Board gave guidance to Mr. Absec in the areas of Retired-CPAs and firms who plan on closing their practice and who provide Peer Reviewable services. 6) Mr. Absec updated the Board on his activities since the April Board meeting.

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

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Absec on behalf of Mr. Lewis, Treasurer.

Legal Counsel Report: Mr. Hunter reviewed and discussed information he received from his own research and gathered from other State Boards of Accountancy regarding important Board issues since the April Board meeting.

5. EXAMINATION

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

Approved April 18, 2013 to July 23, 2013:

Name

Erin Kimberly Gulley	Patrick James Farrell	Brett Tanner Bingham
Jennifer Marie Kuehn	Adam James Russell	Emelie Raquel Rodriguez
Jeff Scott Morton	Manank V Patel	Lawrence Patrick Hughes
Shelby McKenzie	Ryan Curt Ballestero	Sydney Marie Sears
Hendrickson	Kevin Ernest Tallman	Andrei Nikolaevich
Ethan Collin Hendrickson	Nicholas P Burrows-Hall	Cornell
Tamara Lynn Hendricks	Julie Michele Obermeyer	Michael David Wright
Joshua William Schouman	Xia Lou	Samuel Obiero Nduko
Anna Esther Rodriguez	Meighan Victoria Wilson	Ashlee Brooks Lent
Gregory Alan Puccetti	Cammy E Thompson	Alex Dean Vaterlaus
Warren Herbert Young	Kody Paul Laggis	Madison Jean Kolb
Joseph Cameron Clark	Jared Daniel Rucks	Barbara Ann Rudin
Eric Matthew Jessa	Kaycee Leri Holt	Richard Rayal Walker
Jessica Lynn Jaskowski	Junie Anne Elliott	Jessica Christine Riggs
Kari Anderson Cook	Benjamin Thomas Klotthor	
Travis Dylan Wheeler	Bryce Tyler Tarnasky	

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6. NEW LICENSEES

New Licensees:

CP-5354 through CP-5390 12/13/2012 to 4/17/2013

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

Joshua Allen Steward	CP-5354	Exam	ID	04/29/2013	Active
Michael Ryan Montgomery	CP-5355	Reciprocity	CA	3	Active
Trevor Lewis Arnold	CP-5356	Grade Transfer	MO	04/30/2013	Active
Kelsey Estelle White	CP-5357	Exam	ID	3	Active
Devlin Cate Flamm	CP-5358	Reciprocity	WA	04/30/2013	Active
Scott Matthew De Burgh	CP-5359	Exam	ID	3	Active
Justin Dudley Tucker	CP-5360	Exam	ID	05/09/2013	Active
Maria Anne Wren	CP-5361	Exam	ID	3	Active
Louis Pearson Brown	CP-5362	Reciprocity	TN	06/03/2013	Active
Mark Travis Hagedorn	CP-5363	Reciprocity	AZ	06/03/2013	Active
Dianna Burden	CP-5364	Reciprocity	TX	3	Active
Amanda Lynn Yergler	CP-5365	Exam	ID	06/12/2013	Active
Robert Berl Godfrey	CP-5366	Grade Transfer	HI	3	Active
Lydon J Crane	CP-5367	Reciprocity	OR	07/01/2013	Active
Macey Dawn Crow	CP-5368	Exam	ID	3	Active
Larry Chad Olson	CP-5369	Exam	ID	07/01/2013	Active
Hai Quang Hoang Nguyen	CP-5370	Exam	ID	3	Active
Jacob Samuel Emery	CP-5371	Exam	ID	07/01/2013	Active
John William Bankhead	CP-5372	Exam	ID	3	Active
Craig Daniel LeBeau	CP-5373	Exam	ID	07/01/2013	Active
Jacob Andrew Darrington	CP-5374	Exam	ID	3	Active
Alex Dale Yeggy	CP-5375	Exam	ID	07/01/2013	Active
Joshua William Packer	CP-5376	Exam	ID	3	Active
Michael Abraham Kosman	CP-5377	Exam	ID	07/01/2013	Active
Jamie Elizabeth Hanosky	CP-5378	Exam	ID	3	Active
Dallas Porter Dobbs	CP-5379	Exam	ID	07/01/2013	Active
Stacey Aaron Bagley	CP-5380	Exam	ID	3	Active
Derik McLain Nielsen	CP-5381	Exam	ID	07/01/2013	Active
Brian Boudy Basinger	CP-5382	Exam	ID	3	Active
Kelsey Jordan French	CP-5383	Exam	ID	07/01/2013	Active

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Senad Berberistanin	CP-5384	Exam	ID	3	Active
Colter Dane Hansen	CP-5385	Exam	ID	07/01/201	Active
Anthony Raymond Matson	CP-5386	Reciprocity	OR	3	Active
Jordan Matthew Beehner	CP-5387	Exam	ID	07/03/201	Active
Diana Michelle Gallinger	CP-5388	Exam	ID	3	Active
Chad Christian Miller	CP-5389	Reciprocity	WA	07/08/201	Active
Noah Dean Nichols Lull	CP-5390	Exam	WA	3	Active
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7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Lenon presented a form letter to the Board requesting approval of the Board in sending an acknowledgement letter to firms that are not in compliance with Firm Registration and/or have

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received a less than Pass on their last Peer Review. Mr. Panatopoulos moved, Mr. Smith seconded to send the letter to any Firm receiving a Pass with significant deficiencies and to any Firm receiving a Failed rating. Motion carried. Mr. Panatopoulos moved, Ms. Guiddy seconded, to appoint Robert R. Chatters, CPA MBA to the Peer Review Oversight Committee for the term of July 1, 2013 to June 30, 2018.

8. CONTINUING PROFESSIONAL EDUCATION

Mr. Smith updated the Board on the recent NASBA CPE meeting he attended. Ms. Guiddy moved, Mr. Bayless seconded to reappoint Bill Allen, LPA as chair of the CPE Committee for a one year term and to appoint Robert D. Long, CPA and Shannon M. Stith, CPA to the two vacancies for the term of July 1, 2013 to June 30, 2018. Motion carried.

9. NASBA

The Board was updated on the upcoming visit of NASBA Vice President Dan Dustin during the October meeting. The Board also directed the Executive Director to have Mr. Dustin provide a presentation on the Financial Reporting Framework for Small and Medium Sized Entities the afternoon prior to the Board meeting.

10. UPCOMING MEETINGS

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

Thursday, October 10, 2013
Thursday, December 5, 2012

Mr. Panatopoulos moved, and Ms. Bradford seconded, the following officers for the upcoming year: Mr. Smith as Chair, Mr. Lewis as Vice-Chair, Ms. Guiddy as Secretary and Mr. Bayless as Treasurer. Motion carried.

Mr. Smith recognized the contributions of outgoing Board member, Dean Condie, CPA, who will complete his five-year Board appointment at the end of August 2013.

Mr. Panatopoulos moved, Ms. Bradford seconded, to appoint Mr. Dean Condie, CPA, as Chair of the Investigative Committee for the term of September 1, 2013 to August 31, 2014.

HEARING

The Board held a public hearing for Patricia Harry, CP-3358 regarding her application for Reinstatement.

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There being no further business before the Board, the meeting was adjourned at 5:03 PM.

D. Lynn Smith, CPA, Chair

Terry Bayless Sr, CPA, Treasurer

Brady Panatopoulos, CPA, Member