

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
October 10, 2013  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, October 10, 2013 at 9:04AM with Chair D. Lynn Smith, CPA, presiding. The Board adjourned to Executive Session at 9:10 AM and returned to Regular Session at 10:55 AM. The Board recessed for lunch from 12:00 PM to 12:40 PM. Meeting adjourned at 1:28 PM.

**ROLL CALL**

The following members of the Board were present:

D. Lynn Smith, CPA, Chair

Bradley Lewis, CPA, Vice-Chair

Terry Bayless, CPA, Treasurer

Brady Panatopoulos, CPA, Member

Kay Bradford, Public Member

David Westfall, CPA, 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 and Dan Dustin of NASBA attended the Regular Session.

Cheryl Guiddy, CPA, Secretary - excused absence

**1. CONVENE REGULAR SESSION**

Mr. Bayless moved, and Mr. Panatopoulos seconded, to accept the minutes of the July 25, 2013 and September 5, 2013 Board Meetings. Motion carried.

**2. EXECUTIVE SESSION**

D Lynn Smith, Chair, citing *Idaho Code* Section 67-2345, called for a vote to adjourn to Executive Session. The Board voted as follows: Terry Bayless, yes; David Westfall, yes; Brady Panatopoulos, yes; Kay Bradford, yes; Lynn Smith, yes, and Bradley Lewis, 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 Ms. Bradford seconded, to approve the minutes of the July 25, 2013 and September 5, 2013 Board Meetings Executive Session. Motion carried.

**(B) Status Reports on Complaint Dockets:**

2013-05 Mr. Panatopoulos moved, and Mr. Lewis seconded, to accept Investigative Committee recommendation of a Stipulation offer with a Letter of Private Reprimand and to close the docket upon acceptance. Motion carried.

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2013-07 Mr. Lewis moved, and Mr. Bayless seconded to dismiss the complaint and close the docket. Motion carried.

2013-09 Mr. Panatopoulos moved, Mr. Lewis seconded to accept Investigative Committee's recommendation to dismiss the complaint and close the docket with a Letter of Admonition being sent to the licensee. Motion carried.

The Board was updated on open dockets 2011-09, 2013-03, 2013-06, 2013-08 and 2013-10.

**(C) Cease & Desist:** The Board was informed of the resolution of three Cease and Desist dockets. Mr. Panatopoulos moved, Mr. Lewis seconded, to close dockets CD2013-04, 2013-05 and 2013-06. Motion carried.

**(D) Ratify Approval of Exam Special Considerations and Exam Scores:** Mr. Lewis moved, and Ms. Bradford seconded, to ratify the acceptance of the special consideration applications. Motion carried. Mr. Lewis moved, and Ms. Bradford seconded to approve the CPA Examination scores from the July – August 2013 test window. Motion carried.

**(E) License Special Consideration and Educational Requirement Exception:** Mr. Panatopoulos moved, and Mr. Bayless seconded to approve Licensure Special Consideration applications. Motion carried. Mr. Lewis moved, and Mr. Bayless seconded to deny a candidate's request for exemption of an educational requirement. Mr. Smith abstained from vote. Motion carried.

**(F) Special Consideration Evaluations:** Mr. Panatopoulos moved, and Mr. Lewis seconded to give authority to Mr. Absec to approve Exam and License Special Considerations applications which involve minor indiscretions. Motion carried.

**(G) Performance Evaluations and Merit Pay Increases:** Mr. Absec updated the Board on salary administration plans for the year ahead. Mr. Panatopoulos moved, and Mr. Bayless seconded to approve Mr. Hunters proposal in regards to his billing for services. Motion carried.

#### **4. REPORTS TO THE BOARD**

**Director Report:** 1) Mr. Absec proposed to the Board that Rule 300.01 (b) (iii) needs to be changed to reflect the name change of the American Assembly of Collegiate Schools of Business to the Association to Advance Collegiate Schools of Business. Mr. Lewis moved, and Mr. Panatopoulos seconded to promulgate the rule change. Motion carried. 2) Mr. Absec updated the Board on the impact the UAA's new definition of attest will have on the Idaho Accountancy Act & Rules. At this moment, 5 sections of the Act and one rule will be impacted. 3) Mr. Absec informed the Board that he will be meeting with John Johnson of NASBA's Legislative Services to compare Idaho's ethical requirements to the recent codification of the AICPA's Code of Professional Conduct to identify any

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potential differences. 4) Mr. Absec asked for and received clarification on Rule 606.01 Firm Registration Form. The Board will be pursuing a change to the rule pertaining to firms which must register with the Board. 5) The Idaho Board is currently providing information to the Accountancy Licensee Database (ALD). Mr. Absec reviewed what type of firm information would be provided to the ALD. Mr. Lewis moved, and Ms. Bradford seconded to give Mr. Absec permission to begin working with NASBA to start reporting firm information to the ALD excluding EIN's. Motion carried. 6) Mr. Absec updated the Board on information received from the Washington State Board of Accountancy relating to Marijuana related Businesses and CPA's. 7) Mr. Absec reviewed his activities since the July Board meeting which included submitting the FY2015 budget for review during the upcoming legislative session.

**Treasurer Report:** The Board reviewed the FY 2013 year-to-date numbers as reported by Mr. Bayless, Treasurer. Mr. Panatopoulos asked staff to provide an accounting of the number of licensees for each status who renew during the licensing renewal period before the end of the fiscal year on June 30. Staff to follow.

**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 July Board meeting.

**5. EXAMINATION**

**Examination Candidates:** Mr. Lewis moved, and Mr. Bayless seconded, to ratify the first-time examination candidates approved since the last Board meeting. Motion carried. \*List includes Special Consideration applicants.

Cassi Elizabeth Gabiola	08/16/2013	Tieran Christine McDermott	09/11/2013
McKay Layne Rogers	08/16/2013	Kathryn Lucille Newman	09/11/2013
Ben James Mueller	08/16/2013	Traci Lin Santillanes	09/11/2013
Devon Lynn Jenks	08/16/2013	James Holt Phillips	09/17/2013
Gregory Steven Johnson	08/16/2013	Todd Andrew Olsen	09/17/2013
Zhu Chu Huang	08/16/2013	Sean Kevin Sanborn	09/24/2013
James Lawrence Peterson	08/28/2013	Jamie Elise Barnett	09/24/2013
Jenai Nicole Jasper	08/28/2013	Brenda Sue McCandless	09/24/2013
Xiang Zeng	08/28/2013	Clark Mathew Baldus	09/24/2013
Danielle Krista Stephens	08/28/2013	Kayla Nicole Petersen	09/25/2013
Robert Jay Wells	09/03/2013	Matthew Phillip Nielsen	09/25/2013
Rachel Marie Pantone	09/03/2013	Joshua Michael Maddox	09/25/2013
Juliana Jackson Tucker	09/06/2013	Daniel Jerald Sorensen	09/26/2013
Kendra Sue Hull	09/06/2013	Scott William Haderlie	10/02/2013
Erin Michelle Warwick	09/10/2013	Shanna Call Munns	10/02/2013

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**6. NEW LICENSEES**

***New Licensees: CP-5391 through CP- 5415***

Mr. Panatopoulos moved, and Mr. Lewis seconded to ratify the list of new licensees as presented.  
Motion carried.

Name	License Method	State	Issue Date	Status
Sandra Lee Walker	CP-5391	Reciprocity	TX 07/29/2013	Active
Joseph Ray Saville	CP-5392	Reciprocity	WA 08/16/2013	Active
Mary Emily Soper	CP-5393	Reciprocity	MD 08/16/2013	Active
Kerry Cole Casperson	CP-5394	Exam	ID 08/16/2013	Active
Brett Matthew Heffner	CP-5395	Exam	ID 08/16/2013	Active
Kirsten Lynn Pruett	CP-5396	Exam	ID 08/29/2013	Active
Barbara Ann Hyndman	CP-5397	Exam	ID 08/29/2013	Active
Roderic Roy Maurant	CP-5398	Exam	ID 08/29/2013	Active
Megan Rachelle Kennedy	CP-5399	Grade Transfer	WA 08/29/2013	Active
Steven Ellsworth Broadbent	CP-5400	Reciprocity	CO 08/29/2013	Active
Karen Keiko Daynes	CP-5401	Reciprocity	CA 08/29/2013	Active
Rachel Marie Tokhi	CP-5402	Reciprocity	UT 08/29/2013	Active
Susan Rae Bullard	CP-5403	Reciprocity	CA 09/06/2013	Active
Jedidiah B. Broadbent	CP-5404	Reciprocity	CA 09/09/2013	Active
Kevin Paul Lott	CP-5405	Exam	ID 09/11/2013	Active
Daniel Craig Owens	CP-5406	Reciprocity	MN 09/17/2013	Active
Jonathan Ryan Warner	CP-5407	Reciprocity	OR 09/19/2013	Active

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	CP-			09/24/201	
Dustin Arthur Liddle	5408	Grade Transfer	OR	3	Active
	CP-			09/25/201	
Vincent Anthony D'Orazi	5409	Exam	ID	3	Active
	CP-			09/25/201	
Larry Sherwood Westfall	5410	Reciprocity	CA	3	Active
	CP-			09/26/201	
Bryan Alan Snarr	5411	Reciprocity	UT	3	Active
	CP-			09/26/201	
Rachel Mary Scott	5412	Exam	ID	3	Active
	CP-			10/01/201	
Jeremy Charles Wonch	5413	Exam	ID	3	Active
	CP-			10/01/201	
Pembroke Thom Rathbone	5414	Exam	ID	3	Active
	CP-			10/01/201	
Michael John Johnson	5415	Exam	ID	3	Active

**7. FIRM REGISTRATION AND PEER REVIEW PROGRAM**

Mr. Absec updated the Board on the recent activity regarding Firm Registration. Mr. Absec also updated the Board on any potential PROC Committee meetings.

**8. CONTINUING PROFESSIONAL EDUCATION**

Mr. Absec reported that licensees are beginning to report their CPE courses for the year. Mr. Absec also mentioned the reporting website for new licensees who report taking the Idaho State Specific Ethics course is changing slightly and should be completed and ready for use in the weeks ahead. Mr. Smith gave the Board an update on the recent NASBA National Registry Summit meeting which he attended.

**9. NASBA**

NASBA Vice President of State Board Relations, Dan Dustin provided an overview of the activities NASBA is currently undertaking as well as the activities of other state boards. Mr. Dustin gave the Board a review of what NASBA is doing in regards to the accreditation of institutes of higher education. Mr. Absec also updated the responses given to NASBA as part of their quarterly Focus Questions as answered by Mr. Smith, Mr. Lewis and Mr. Absec.

**10. UPCOMING MEETINGS**

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NASBA Annual Meeting will be held October 27-30, 2013 in Maui, Hawaii.

The Board's 2013 meeting dates are currently scheduled for:  
Thursday, December 5, 2012

The Board discussed setting their 2014 meeting dates at the upcoming December meeting.

There being no further business before the Board, the meeting was adjourned at 1:28 PM.

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D. Lynn Smith, CPA, Chair

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Bradley Lewis, CPA, Vice Chair

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Terry Bayless Sr, CPA, Treasurer