

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
December 5, 2013
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, December 5, 2013 at 9:00AM with Chair D. Lynn Smith, CPA, presiding. The Board adjourned to Executive Session at 9:03 AM and returned to Regular Session at 10:15 AM. Meeting adjourned at 12:20 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

Cheryl Guiddy, CPA, Secretary

Brady Panatopoulos, CPA Member

Kay Bradford, Public Member

David Westfall, CPA 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 and Patricia Davis representative for the IAPA attended the Regular Session.

1. CONVENE REGULAR SESSION

Mr. Panatopoulos moved, and Mr. Bayless seconded, to accept the minutes of the October 10, 2013 Board Meeting. Motion carried.

2. EXECUTIVE SESSION

D Lynn Smith, Chair, citing *Idaho Code* Section 67-2345 (1), 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, Cheryl Guiddy, 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. Lewis moved, and Mr. Bayless, seconded to approve the minutes of the October 10, 2013 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2013-11 Mr. Panatopoulos moved, and Mr. Lewis seconded, to accept Investigative Committee recommendation to dismiss the complaint and to close the docket. Motion carried.

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

(C) Cease & Desist: There were no Cease & Desist dockets to review.

(D) Approval of Exam Special Considerations and Exam Scores: Mr. Lewis moved, and Ms. Bradford seconded, to approve the interviewed candidate to sit for the exam with a letter providing him notice of the approval to sit for the exam however this does not provide guarantee of being licensed and that all information will become part of his permanent record and can be considered during future applications. Motion carried.

No exam scores were available for this meeting.

(E) License Special Consideration and Educational Requirement Exception: Mr. Panatopoulos moved, and Mr. Lewis seconded, to approve the Licensure Special Consideration application. Motion carried.

(F) Performance Evaluations and Merit Pay Increases: Mr. Absec updated the Board on salary administration plans for the year ahead. Mr. Panatopoulos moved, and Mr. Lewis seconded, to approve Mr. Absec's recommendations for staff salary administration based on approval of the Idaho Department of Financial Management and the Department of Human Resources. Motion carried.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec led a discussion around the issue of exam and licensing candidates who are on Supervised versus Unsupervised probation. Mr. Panatopoulos moved, and Ms. Guiddy seconded, to amend the July 2013 motion to clarify that existing licensees applying for renewal be brought to the Board's attention for approval at the discretion of the Board Staff. Motion carried. 2) Mr. Absec updated the Board on the number of exam and license candidates that formerly went through the Special Consideration process but due to the nature of the indiscretion can be approved by the Board Staff. There were three exam candidates and one license candidate which have been approved at the Board Staff level since July. 3) Mr. Absec updated the Board on the AICPA's Ethics Codification Project. The AICPA anticipates they will bring a final product back to the committee for approval in January 2014 with an effective date targeted for December 15, 2014. 4) Mr. Absec reviewed his activities since the July Board meeting.

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

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5. EXAMINATION

Examination Candidates: Mr. Lewis moved, and Ms. Guiddy seconded, to ratify the first-time examination candidates approved since the last Board meeting. Motion carried. List does not include the Special Consideration applicant.

	10/03/201		10/17/201
Charla Alisha Homer	3	Merissa Lee Douglas	3
	10/08/201		10/21/201
Gregory Steven Johnson	3	Andrew Richard Nelson	3
	10/09/201		10/21/201
Mark Senner Corson	3	Rhonda Lynn Apsley	3
	10/09/201		10/21/201
Kelin John Kozlowski	3	Jeffrey Craig Lewis	3
	10/09/201		10/23/201
Nicole Lauren Browning	3	James Gerhard Chalin	3
	10/09/201		11/04/201
Courtney Elizabeth Hiersche	3	Kevin Eric Kirkendall	3
	10/09/201		11/06/201
Joshua Clyde Gwynn	3	Amy Patrice Latkovich	3
	10/10/201		11/13/201
Courtney Elizabeth Hiersche	3	David Matthew Beier	3
	10/16/201		11/13/201
Elise Marie Burton	3	Bridger Quinton Hill	3
	10/16/201		11/13/201
Aaron Kyle Kunde	3	Jennifer Maglasang Morenas	3
	10/16/201		11/20/201
Philip Joseph Matos	3	Samantha Anne Teigen	3

6. NEW LICENSEES

New Licensees: CP-5416 through CP- 5424

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

Name	License #	License Method	State	Issue Date	Status
Eric Lee Wilkins	CP-5416	Exam	ID	10/09/2013	Active
Alex William Kling	CP-5417	Exam	ID	10/09/2013	Active
Ashley Gale Sindlinger	CP-5418	Exam	ID	10/16/2013	Active
Jessica Lynn Jaskowski	CP-5419	Exam	ID	10/21/2013	Active
Chad David DeCoursey	CP-5420	Grade Transfer	WA	10/23/2013	Active
Marisela R Luna	CP-5421	Reciprocity	NE	11/06/2013	Active

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John Barrett Lamm	CP-5422	Exam	ID	11/13/2013	Active
Ekaterina Principali	CP-5423	Grade Transfer	IL	11/19/2013	Active
Maegan Lynn Harris	CP-5424	Exam	ID	11/20/2013	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Ms. Lenon updated the Board on the recent activity regarding Firm Registration and gave a summary of the recent PROC meeting. There are currently 292 firms registered in Idaho.

8. CONTINUING PROFESSIONAL EDUCATION

Ms. Lenon updated the Board on the current CPE reporting period. As of the date of the meeting there were 210 licensees who had submitted their 2013 CPE reports.

9. NASBA

Mr. Absec recognized the individuals from the Idaho Board who are currently serving on NASBA committees for the upcoming year. Cheryl Guiddy, Accountancy Licensing Database (ALD), Lynn Smith, Continuing Professional Education, Terry Bayless, Education and Kent Absec, CBT Exam Administration Committee.

10. UPCOMING MEETINGS.

The Board's next four meeting dates were scheduled for:

- Thursday, April 24, 2014
- Thursday, July 24, 2014
- Thursday, October 16, 2014
- Thursday, January 8, 2015

Ms. Nelson updated the Board on activities involving the Idaho Society of CPA's and discussed the upcoming Legislative Dinner they will be sponsoring in January 2014.

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

D. Lynn Smith, CPA, Chair

Bradley Lewis, CPA, Vice Chair

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Cheryl Guiddy, CPA, Secretary