

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
April 24, 2014  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, April 24, 2014 at 8:34 AM with Chair D. Lynn Smith, CPA, presiding. The Board adjourned to Executive Session at 8:35 AM and returned to Regular Session at 9:53 AM. The Board returned to Executive Session at 1:40 PM and returned back to Regular Session at 1:53 PM. Meeting adjourned at 2:27 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, Tami Helton, Board Secretary, and Larry Hunter, Legal Counsel was present as Board staff. Melissa Nelson, as representative of the ISCPA, and Chris Ross, DFM Analyst attended the Regular Session. Ryan Ballesterio, Elijah Watt Sells award winner attended from 11am to 1pm.

**1. CONVENE REGULAR SESSION**

Mr. Lewis moved, and Mr. Bayless seconded, to accept the minutes of the December 5, 2013 & January 14, 2014 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 Ms. Guiddy, seconded to approve the minutes of the December 5, 2013 & January 14, 2014 Board Meeting Executive Session. Motion carried.

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

2013-03 Mr. Bayless moved, and Mr. Lewis seconded, to accept the Investigative Committee recommendation to dismiss the complaint and to close the docket. Motion carried.

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2013-10 Mr. Panatopoulos moved, and Mr. Bayless seconded, to accept the Investigative Committee recommendation to approve the Stipulation offered to the licensee on the condition that all monies owed the Board are paid by the deadline stated in the Stipulation and close the docket. Motion carried.

**(C) Cease & Desist:** The Board was informed of the resolution of one open Cease & Desist docket. Mr. Lewis moved, and Mr. Panatopoulos seconded, to close docket 2013-07. Motion carried.

**(D) Approval of Exam Special Considerations and Exam Scores:** Mr. Lewis moved, and Mr. Panatopoulos seconded, to ratify the approval of an Exam Special Consideration. Motion carried. Ms. Guiddy moved, and Mr. Lewis seconded to approve the CPA Examination scores from the October/November 2013 & the January/February 2014 test windows. Motion carried.

**(E) License Special Consideration:** There were no License Special Consideration applications to consider.

**(F) Performance Evaluations and Merit Pay Increases:** Mr. Lewis moved, and Mr. Bayless seconded, to approve Mr. Absec's recommendations for staff salary administration based on the current directive from the recent Legislative session and approval of the Idaho Department of Financial Management and the Department of Human Resources. Motion carried. Mr. Panatopoulos moved, Mr. Bayless seconded to have a performance evaluation reviewed and performed on the Executive Director by the July board meeting and to make this an annual responsibility of the board between the April and July meetings. Motion carried.

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

**Director Report:** 1) Mr. Absec provided the Board with the 2013 NASBA Summary of Performance in regards to the CPA Examination. The 2014 1<sup>st</sup> quarter results were also presented to the Board. 2) Mr. Absec updated the Board on the AICPA's CPA Exam Practice Analysis providing information on the current status and timeline for the project. Mr. Absec also notified the Board the AICPA is still accepting applications for positions on various Exam related committees. 3) Mr. Absec update the Board on the AICPA's new Definition of Attest including what other state boards are doing in regards to updating state statutes. 4) Mr. Absec reviewed the rule changes the Board previously approved to be submitted to the Idaho Department of Finance for Legislative Review during the 2015 session. 5) The Board discussed the issue of the disclosing by a CPA during the renewal process of whether they may have had litigation or discipline brought against them during the license period. Mr. Panatopoulos moved, Mr. Lewis seconded to change the language of the second question on the License Renewal application to read, "Have you had any disciplinary action against or the denial, restriction, revocation or suspension of a license by any state or federal agency or governing or licensing bodies since filing your last renewal form?" Motion carried. 6) Mr. Absec updated the Board on his activities since the December board meeting.

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**Treasurer Report:** The Board reviewed the FY 2014 year-to-date numbers as reported by Mr. Bayless, Treasurer.

**Legal Counsel Report:** Mr. Hunter reviewed and discussed information he received while attending the recent NASBA Legal Counsel conference and information gathered through his interactions with Legal Counsel representatives from other State Boards of Accountancy. Information was provided and discussed included issues of using the term CPA by individuals who are non-licensed, formerly licensed, or licensed in other states, succession planning for firms, the UAA exposure drafts on firm mobility and definition of attest, information regarding a DOL report on ERISA audits, and updates on various court cases involving regulatory board issues throughout the country.

**5. EXAMINATION**

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

Aaron Matthew Marquette  
Jessica R Pearson  
Madison Nicole Schwartz  
Spencer Charles Ward  
Marcie Lynn Harper  
Jessica Margaret Wintch  
Andrey A Boyarchuk  
Melissa Marie Kaae  
Jonathan Peter Gibbs  
Bridger Quinton Hill  
Levi Paul Gruver  
Adam Foster Smith  
Ellaina Dayani Laurino  
Juan-Carlos Javier Herrera  
Tsega Feleke  
Jill Kay Jones  
Ryan Allessandro Loveday  
Ellen Marie Kharrl  
Mason Duane Sessions  
Darin Joseph Fullmer  
Robert Neil Mortensen  
Steven Lansing Gabrielsen  
Andrew Nathan Chiles

Jaymi Lynn Farley-Long  
Christopher Allan Burks  
David Vern Walquist  
Evan Paul Johnson  
Peter Thomas Ritter  
Timothy Kent Wessman  
Andrea Michele Harmon  
Drake Jordan Baker  
Troy Jason Earl  
Michael Aaron Howe  
Samuel Lee Richter  
Varsha Sawant  
Niquel Elizabeth Toevs  
Zachary Blake Atkinson  
Joshua Wayne Sedgwick  
Andrew Lloyd Olson  
Jesse Nathaniel Johnson  
Ryan Wayne Garrett  
Lindsay Marie Andrysiak  
Brian Cannon Gillenwater  
Matthew Patrick Morrissey  
Sin Ting Lau  
Owen William Yeager

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Derrick Latroy Jackson  
Summer Rose Allison  
Hongjie Qu  
Kellan William Bateman  
Taisia Vladimirovna  
Tuzhinova

Calixta Maralyn Stahler  
Heather Marie Russell  
Matthew David Barker  
Elizabeth Mary Harden

***Elijah Watt Sells Award***

The Board recognized Idaho Exam Candidate Ryan Ballestero as a recipient of a 2013 AICPA Elijah Watt Sells Award winner for his performance on the Uniform CPA Examination.

**Ballestero Exam Scores**

AUD	10/04/2013	99	Pass
BEC	08/23/2013	97	Pass
FAR	08/01/2013	98	Pass
REG	07/02/2013	94	Pass

**6. NEW LICENSEES**

***New Licensees: CP-5443 through CP- 5466***

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

Bo Youn Lee	CP-5443	Grade Transfer	CA	01/28/2014
Tyler Bryan Freeman	CP-5444	Exam	ID	02/05/2014
Dustin Trent Siddoway	CP-5445	Reciprocity	UT	02/05/2014
Scott Kevin Allred	CP-5446	Exam	ID	02/13/2014
Grant Daniel Band	CP-5447	Exam	ID	02/20/2014
Cade Benjamin Norman	CP-5448	Exam	ID	02/20/2014
Craig Alan Roisum	CP-5449	Grade Transfer	NC	02/26/2014
William Allan Southworth	CP-5450	Reciprocity	CA	02/26/2014
Sara Jane Hogue	CP-5451	Exam	ID	02/26/2014
Hank Layton Toone	CP-5452	Reciprocity	NY	02/27/2014
Joel Asher Cohen	CP-5453	Reciprocity	OR	03/12/2014
Eric Matthew Jessa	CP-5454	Exam	ID	03/12/2014
Kristen Dawn Ovitt	CP-5455	Exam	ID	03/17/2014
Douglas Arthur Schelk	CP-5456	Reciprocity	WI	03/18/2014
Carl Edward Sutton	CP-5457	Reciprocity	CA	03/18/2014
Leslie Diane Lopes	CP-5458	Exam	ID	03/25/2014
Javier Adalberto Bucheli	CP-5459	Grade Transfer	TX	03/25/2014

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Yujia Teng	CP-5460	Grade Transfer	IL	03/31/2014
Michael John Peterson	CP-5461	Reciprocity	AZ	04/02/2014
Joseph Cameron Clark	CP-5462	Exam	ID	04/02/2014
Kevin Gram Breard	CP-5463	Reciprocity	CA	04/08/2014
Ariel Patricia Johnson	CP-5464	Grade Transfer	WA	04/08/2014
Richard Totorica Wilson	CP-5465	Exam	ID	04/09/2014
Martha Dansie Chappell	CP-5466	Exam	ID	04/10/2014

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

No new information was provided to the Board at this time.

**8. CONTINUING PROFESSIONAL EDUCATION**

The CPE committee met in March and recommended two rule changes for the Board to consider. 1) The CPE committee recommended that the due date for extension for both general CPE hours and ethics CPE hours be changed from May 31 to April 30. Ms. Guiddy moved, and Mr. Bayless seconded to put forth a rule change that would move the due for extensions in Rule 502.01.b from May 31 to April 30. Motion carried. 2) The CPE also recommended adding a rule which include a fine structure for repeat extensions of CPE for non-medical reasons. In reviewing the Accountancy Act, the statutes do not allow for fees as high as the CPE committee recommended. Mr. Hunter recommended that Rule 703.02 could be interpreted as an extension fee but would require some research and work by Board staff to see how that could be accomplished. Mr. Panatopoulos moved, and Mr. Westfall seconded to give Board staff the task of how the change could be made to interpret Rule 703.02 as a fee structure for extensions and to have staff work with the database vendor to see what would need to be done on the vendors part to have a fee structure set up in the database system. Motion carried. 3) The Board heard an appeal from licensee David Hunter regarding a decision made by the CPE committee pertaining to credits Mr. Hunter submitted for his 2013 CPE requirement. After deliberating in Executive Session, Mr. Panatopoulos moved, and Mr. Lewis seconded to ratify the decision of the CPE committee to not accept an Ethics credit submitted by Mr. Hunter. Motion carried. Mr. Bayless, as the CPE committee liaison, recused himself from the vote.

**9. NASBA**

Mr. Absec reviewed the candidates for NASBA Director At Large which will be selected by NASBA's nominating committee in May. Mr. Absec also shared the NASBA Quarterly Focus questions he submitted on behalf of the Board in March. The Board was also reminded of the NASBA Western Regional meeting in June and gave the dates for the NASBA Annual meeting in November.

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**10. UPCOMING MEETINGS.**

The Board's next three meeting dates:

Thursday, July 24, 2014

Thursday, October 16, 2014

Thursday, January 8, 2015

Ms. Nelson reminded Board members that the ISCPA's annual meeting would be held in Boise on June 13th.

There being no further business before the Board the meeting was adjourned at 2:27 PM.

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D. Lynn Smith, CPA, Chair

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Bradley Lewis, CPA, Vice Chair

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Cheryl Giddy, CPA, Secretary