

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 8, 2015
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, January 8, 2015 at 9:13 AM with Chair Bradley Lewis, CPA, presiding. The Board adjourned to Executive Session at 9:16 AM and returned to Regular Session at 12:00 PM. Meeting adjourned at 3:23 PM.

ROLL CALL The following members of the Board were present:
Bradley Lewis, CPA, Chair
Cheryl Giddy, CPA, Vice Chair
Terry Bayless, CPA, Secretary arrived at 10:55 AM
David Westfall, CPA Treasurer
Layne VanOrden, CPA Member
Jae Hallett, CPA Member
Kay Bradford, Public Member was absent and excused
Kent Absec, Executive Director, Sue Lenon, Board Secretary, and Kirk Houston, Legal Counsel were present as Board staff. Ms. Lenon and Mr. Houston were excused from 11:00 AM to 11:45 AM.

1. CONVENE REGULAR SESSION

Ms. Giddy moved, and Mr. VanOrden seconded, to accept the minutes of the October 16, 2014 Board Meeting. Motion carried. Mr. Hallett moved, and Ms. Giddy seconded, to accept the minutes of the October 17, 2014 Board Meeting. Motion carried.

2. EXECUTIVE SESSION

Bradley Lewis, Chair, citing *Idaho Code* Section 67-2345 (1), called for a vote to adjourn to Executive Session. The Board voted as follows: David Westfall, yes; Layne VanOrden, yes; Jae Hallett, yes; Cheryl Giddy, 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. VanOrden moved, and Ms. Giddy, seconded to approve the minutes of the October 17, 2014 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2014-08 Mr. VanOrden moved, and Mr. Westfall seconded, to reject the Stipulation and Consent Agreement to the licensee and refer the docket back to Staff and the Investigative Committee. Motion carried.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 8, 2015
REGULAR SESSION

(C) Cease & Desist:

2014-06 Mr. Hallett moved, and Mr. VanOrden seconded to rescind the signed Cease & Desist. Motion carried.

(D) Approval of Exam Special Considerations and Exam Scores: Mr. Hallett moved, and Mr. Bayless seconded, to ratify the special consideration exam applications. Mr. Hallett withdrew his motion in order for ratifications on the candidates to take place separately. Ms. Guiddy moved, and Mr. Bayless seconded to ratify the Exam Special Consideration candidate #1. Motion carried. Mr. Bayless moved, and Mr. Hallett seconded to ratify Exam Special Consideration candidate #2. Three votes yes and three members abstained. Motion did not pass. Mr. Hallett recommended that Staff and Legal Counsel lead a discussion around Special Consideration applicants and what a member should look to as guidelines when voting on these issues. Mr. Hallett moved, and Mr. Westfall seconded to approve exam special consideration candidate #3 be allowed to sit for the exam while on Supervised Probation but that a license will not be granted unless such Supervised Probation is completed and the candidate has gone before the Board as a Special Consideration License applicant for Board approval. Four votes yes, 1 vote nay, 1 abstention. Motion carried. Board provided guidance on what correspondence should say to candidate #3 particularly that the Board's decision to allow to sit for the exam should not be construed as any type of preliminary approval for licensure. The Board reserves the right to reconsider an application for licensure in full at a future time. Ms. Guiddy moved and Mr. Bayless seconded, to approve the CPA Exam Scores and Pass List for the October/November 2014 testing window. Motion carried.

(E) License Reinstatement Special Consideration: Ms. Guiddy moved, and Mr. Hallett seconded to remand the application for License Reinstatement back to Board Staff for a decision. Motion carried.

(F) Performance Evaluations and Merit Pay Increases: Mr. Absec updated the Board on salary administration plans for the year ahead. No action needed at this time.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec led a discussion around the Uniform CPA Exam Candidate performance for Idaho candidates from information provided by NASBA for 4th quarter of 2014. 2) Mr. Absec provided the Board with a draft of the recommended changes to the Professional Code of Conduct within the Idaho Accountancy Rules. These recommendations came out of the October 17, 2014 discussion led by Dr. Ray Johnson from NASBA as a result of the AICPA's Ethics Codification Project. The Board agreed with Mr. Absec's recommendation to have Dennis Stevenson of the Idaho Department of Administration's Rules Coordinator to provide assistance with the undertaking as well as make a presentation at the April board meeting. 3) Mr. Absec updated the Board on the status of the two Pending Rule changes submitted by the Board of Accountancy to the 2015 Idaho Legislature for review and approval. Presentation of the Pending Rules will occur during the month of January. 4) Mr. Absec provided the Board information and

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 8, 2015
REGULAR SESSION

invited them to provide comment to the AICPA regarding the Peer Review Program for the Future. All comments need to be submitted by June 15, 2015. 5) Mr. Absec provided updates on the status of Wi-fi at the Board office, the installation of a backup generator at the office, the Boards new DFM analyst, and Idaho Criminal Code 19-2604 and how it relates to our Accountancy Rules. Mr. Houston provided insight and suggested we ask if the current Code 19-2604 is in conflict with Accountancy Rule 020.03. Staff to follow. 6) Mr. Absec reviewed his activities since the July Board meeting.

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

Legal Counsel Report: Mr. Houston reviewed and discussed his interpretation of the interplay between Idaho Code 19-2604 and Accountancy Rule 020.03 and recommended further discussion on this topic with Andrea Rosholt. Mr. Houston also provided information regarding firms interested in ownership of an LLC Interest by an S-Corporation. The Board did not make any motion or pronouncement on policy regarding this type of structure at this time.

5. EXAMINATION

Examination Candidates: Mr. VanOrden moved, and Mr. Bayless seconded, to ratify the first-time examination candidates approved since the last Board meeting. Mr. VanOrden withdrew his motion. Mr. Hallett moved, and Mr. Bayless seconded to ratify the first time examination candidates approved since the last Board meeting. Ms. Guiddy, Mr. VanOrden and Mr. Westfall abstained. Motion not carried..

Tony Dell Brown
Alton Matthew Stoker
Rachel Lynn Woodbury
Kati Jo Taryole
Jared Dean Reiman
Rachel Lynn Burch
Becky Sue Finney
Dallin Van Walker
Jordan Bradley Reynolds
Timothy D Vancura
Bethany Anne Chartier
James Albert Hackett
Cathy Sue Barfield
Timothy Patrick McGree
Mark William F Harris

Leah Danielle Greenwood
Alexi Page Hash
Christina Nicole Hays
Elizabeth (Ruth) Basanti Bail
Troy Michael Cunningham
Kevin Robert Burkhart
Kimberly Christine Nelson
Julie Lynn Leonard
Latecia Rene Howell
Jonathan Curtis DeBard
Jason Roland Woolsey
Kirby Christopher Sandberg
Scott Allen Spalding
Tina Jo Leishman

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 8, 2015
REGULAR SESSION

6. NEW LICENSEES

New Licensees: CP-5528 through CP- 5550

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

Name	License #	License		Issue Date
		Method	State	
Michael Jay Rowley	CP-5528	Exam	ID	10/08/2014
Jennifer Marie Bennett	CP-5529	Reciprocity	OR	10/21/2014
Anthony Mulamba Mukuna	CP-5530	Exam	ID	10/21/2014
Ann Wadsworth Packard	CP-5531	Reciprocity	CA	10/21/2014
Wendy Sue Cockerham	CP-5532	Reciprocity	AR	10/30/2014
Juliana Jackson Tucker	CP-5533	Exam	ID	10/30/2014
Wyatt Lee Sutton	CP-5534	Exam	ID	11/10/2014
Aaron Lee Bivens	CP-5535	Reciprocity	WA	11/10/2014
Jordan Patrick Alvey	CP-5536	Exam	ID	11/17/2014
Kirstin Marie Anderson	CP-5537	Reciprocity	NV	11/17/2014
Jennifer Lee Clark	CP-5538	Exam	ID	11/20/2014
Paul McKenna Broadbent	CP-5539	Reciprocity	WA	11/20/2014
Ahmed Talaat Elgamal	CP-5540	Reciprocity	CO	12/01/2014
Brittany Maree Gunderson	CP-5541	Exam	ID	12/16/2014
David Matthew Beier	CP-5542	Exam	ID	01/01/2015
Kathryn Bennett	CP-5543	Exam	ID	12/23/2014
Travis Dylan Wheeler	CP-5544	Exam	ID	01/01/2015
Michael Hugh Bergey	CP-5545	Exam	ID	01/01/2015
Gregory Steven Johnson	CP-5546	Exam	ID	01/01/2015
Garr Randy Webb	CP-5547	Reciprocity	WA	01/01/2015
Margaret A Flowers	CP-5548	Reciprocity	WA	01/01/2015
Danielle Krista Stephens	CP-5549	Exam	ID	01/01/2015
Andrei Nikolaevich Cornell	CP-5550	Exam	ID	01/01/2015

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 latest PROC meeting. The PROC Committee would like to see complaints expedited for those out of compliance and for Staff and Board to take more immediate action against licensees. Ms. Guiddy moved, and Mr. Bayless seconded to appoint Scott J. Dockins, CPA to the PROC Committee for a five year period. Motion carried.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 8, 2015
REGULAR SESSION

8. CONTINUING PROFESSIONAL EDUCATION

Ms. Lenon updated the Board on the current CPE reporting period. As of the date of the meeting there were 1,691 licensees who had submitted their 2014 CPE reports. There are currently 2,742 licensees who must submit a CPE report for 2014. One hundred thirteen audit notices have been sent for the upcoming CPE audit.

9. NASBA

Mr. Absec provided the Board members with the answers to the latest NASBA Quarterly Focus Questions which were completed by the Board Chair and Executive Director in December. Mr. Absec also informed the Board he granted NASBA permission to utilize the Accountancy Licensee Database (ALD) to gather data for the 2014 Uniform CPA Exam Practice Analysis & permission to access the National Candidate Database for an AICPA research study.

10. UPCOMING MEETINGS.

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

Thursday, April 23, 2015
Thursday, July 23, 2015
Thursday, October 22, 2015
Thursday, January 7, 2016

There being no further business before the Board the meeting was adjourned at 3:23 PM.

Bradley Lewis, CPA, Chair

Cheryl Guiddy, CPA, Vice Chair

Terry Bayless, CPA, Secretary