

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 23, 2015
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, April 23, 2015 at 8:10 AM with Chair Bradley Lewis, CPA, presiding. The Board adjourned to Executive Session at 8:20 AM and returned to Regular Session at 10:58 AM. The hearing for Scott H. Beggs was conducted between 1:09 PM to 1:52 PM. Meeting adjourned at 3:55 PM.

ROLL CALL

The following members of the Board were present:

Bradley Lewis, CPA, Chair

Cheryl Guiddy, CPA, Vice Chair

Terry Bayless, CPA, Secretary

David Westfall, CPA Treasurer

Layne VanOrden, CPA Member

Jae Hallett, CPA Member

Kay Bradford, Public Member

Kent Absec, Executive Director, Tami Helton, Board Secretary, and Andrea Rosholt, Legal Counsel were present as Board staff. Melissa Nelson as representative of ISCPA and Patricia Davis representing IAPA joined the meeting at 11:15 AM. Dennis Stevenson from the Idaho State Department of Administration attended the meeting from 11:15 AM to 12:00 PM.

1. CONVENE REGULAR SESSION

Mr. Bayless moved, and Mr. Westfall seconded, to accept the minutes of the January 8, 2015 Board Meeting. Motion carried. Mr. Bayless moved, and Mr. VanOrden seconded, to accept the minutes of the January 28, 2015 Board Meeting. Motion carried. Mr. Bayless moved, and Mr. VanOrden seconded to accept the minutes of the February 20, 2015 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: Terry Bayles, yes; David Westfall, yes; Layne VanOrden, yes; Jae Hallett, yes; Cheryl Guiddy, yes; Kay Bradford, 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: Ms. Guiddy moved, and Ms. Bayless, seconded to accept the minutes of the January 8, 2015 Board Meeting Executive Session. Motion carried. Ms. Guiddy moved, and Mr. Bayless seconded to accept the minutes of the January 28, 2015 Board Meeting Executive Session. Motion carried. Ms. Guiddy moved, and Ms. Bayless seconded to accept the minutes of the February 20, 2015 Board Meeting Executive Session. Motion carried.

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(B) Status Reports on Complaint Dockets:

2011-09 Ms. Guiddy moved, and Mr. Bayless seconded to accept the Investigative Committee's recommendation to dismiss the complaint and close the docket. Motion carried.

2014-01 Ms. Guiddy moved, and Mr. Westfall seconded to accept the Investigative Committee's recommendation to dismiss the complaint and close the docket but to give the licensee knowledge that should similar complaints be brought forth to the Board, this information will remain a matter of record for future considerations. Motion carried.

2014-02. Ms. Guiddy moved, and Mr. Westfall seconded to accept the Investigative Committee's recommendation to dismiss the complaint and close the docket but to give the licensee knowledge that should similar complaints be brought forth to the Board, this information will remain a matter of record for future considerations. Motion carried.

2014-07. Ms. Guiddy moved, and Mr. Westfall seconded to accept the Investigative Committee's recommendation to dismiss the complaint and close the docket. Motion carried.

2014-08 Ms. Guiddy moved, and Mr. Bayless seconded to reject the Investigative Committee's recommended Stipulation & Consent Agreement and directed Staff and Legal Counsel to draft a new Stipulation & Consent Agreement removing the requirement of a Peer Review and amending the amount of the fine. Motion carried.

2014-10 Ms. Guiddy moved, and Mr. VanOrden seconded to accept the Stipulation & Consent Agreement offered by the Investigative Committee, to issue a Final Order and close the docket. Motion carried.

2015-03 Ms. Guiddy moved, and Mr. Westfall seconded to accept the Investigative Committee's recommendation to dismiss the complaint and close the docket. Motion carried.

2015-04 Ms. Guiddy moved, and Mr. Hallett seconded to accept the Investigative Committee's recommendation to dismiss the complaint and close the docket. Motion carried.

(C) Cease & Desist:

2015-01 Ms. Guiddy moved, and Mr. Bayless seconded to close CD2015-01.. Motion carried.

(D) Approval of Exam Special Considerations and Exam Scores: Mr. Bayless moved, and Mr. Hallett seconded to ratify the Exam Special Consideration candidates from the January meeting. Motion carried. Ms. Guiddy moved, and Mr. VanOrden seconded to ratify the Exam Special Consideration candidates for the April meeting. Motion carried. Ms. Guiddy moved, and Mr.

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Bayless seconded to approve the Exam Special Consideration candidate who appeared before the Board. Mr. Hallett abstained. Motion carried. Mr. Bayless moved, and Ms. Guiddy seconded to approved the CPA Examination scores from the January – March window as presented. Motion carried. Ms. Guiddy moved and Mr. Westfall seconded to ratify the Exam Pass list for Q1 2015. Motion carried.

(E) Mobility/Practice Privileges Special Consideration: Ms. Guiddy moved and Mr. Bayless seconded to allow Oregon licensee Daniel Parr practice privileges under mobility. Motion carried.

(F) Performance Evaluations and Merit Pay Increases: Mr. Absec updated the Board on salary administration plans for the year ahead. Ms. Guiddy moved, and Mr. Hallett seconded to apply salary increases as presented by Executive Director Absec upon review and approval by the Departments of Financial Management and Human Resources with the State of Idaho. Motion carried.

4. REPORTS TO THE BOARD

Director Report: 1) The Board was provided with the 2014 NASBA Summary of performance by state and institute of higher learning. Mr. Absec asked for assistance in getting a contact with the staff advisor for the Alpha Beta Psi Accounting Chapters at both the University of Idaho and Lewis & Clark State College for possible presentations to students. 2) Dennis Stevenson, Administrative Rules Coordinator for the State of Idaho made a presentation to the Board and audience on the rule making process with an emphasis on the process to take a rule from proposed to final, rules incorporated by reference and the timeline in which proposed rules must be submitted. 3) Mr. Absec provided and an update on the AICPA Practice Analysis and the CPA Exam showing the launch of the next version of the exam expected in 2017. 4) Mr. Absec reviewed numerous items from the recent NASBA Executive Director conference including issues of mobility; CPA's with clients in the marijuana industry, national legislation issues and provided a graph of the aging of the Idaho CPA population. 5) 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. Rosholt reviewed items of interest she gathered from the recent NASBA Legal Counsel Conference. Included in the discussion were a recap of investigations and discipline in 2014, an update and potential impact of the decision of the Supreme Court of the United States in the matter of *North Carolina Board of Dental Examiners v. Federal Trade Commission*. Ms. Rosholt also led discussions on firm ownership as written in the Idaho Code, as well as reviewing the Board's disciplinary authority in accordance with the Idaho Accountancy Act.

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5. EXAMINATION

Examination Candidates: Mr. Bayless moved, and Mr. VanOrden seconded to ratify the list of first-time examination candidates approved between the October and January Board meeting as presented at the January meeting. Motion carried.

Tony Dell Brown	Leah Danielle Greenwood
Alton Matthew Stoker	Alexi Page Hash
Rachel Lynn Woodbury	Christina Nicole Hays
Kati Jo Taryole	Elizabeth (Ruth) Basanti Bail
Jared Dean Reiman	Troy Michael Cunningham
Rachel Lynn Burch	Kevin Robert Burkhardt
Becky Sue Finney	Kimberly Christine Nelson
Dallin Van Walker	Julie Lynn Leonard
Jordan Bradley Reynolds	Latecia Rene Howell
Timothy D Vancura	Jonathan Curtis DeBard
Bethany Anne Chartier	Jason Roland Woolsey
James Albert Hackett	Kirby Christopher Sandberg
Cathy Sue Barfield	Scott Allen Spalding
Timothy Patrick McGree	Tina Jo Leishman
Mark William F Harris	

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

Matthew Thomas Larkin	Trent Jacob Cummins
Katie Ann Laws	Kathryn Lynn Curran
Timothy D Vancura	Brandee Jo Lopes
Christian Anthony Thieme	Cara Cathleen Vignale
Colin Drew Redifer	Aurelie Renee Bayer-Boloix
Mulenga Chilanga	Trevor Andrew Seel
Tiffany Marie Carder	Payman Shawn Azadi
Amanda Jo Lipetzky	Guilherme de Almeida Goncalves Brandao
Rebekah Ann Lynne Williams	David Elvin Hegstrom
Phillip Sikochi	Lisa Marie Sharpe
William Robert Boguslawski	Kayla Marie Allison
Kolby K Housley	Leilei Li
Joshua Scott Anderson	Nathaniel Babb

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Steven Daniel Menicucci	Jordan Preston Beckstead
Kimberly Kay Nelson	Christopher Norvil Elliott
Marcus Christensen	Jarek Zatloukal
Michelle Lynn Ammon	Kirsten Broughton Hill
Christopher Thomas Nash	Asim Abdullah Alluhaydan
Daniel Craig Evans	Michael Bronson Funk
Tyson Michael Moore	Audra Anne Stewart
Jennifer Lynne Schmerer	Adam Michael Braden
Bryan Dennis Hansen	Joshua Hale Van Loo
Orrin Don Cellan	Alicia Jeanne Willis
Kevin Seth Haney	Carrie Lee Peterman
Aaron Joseph Wolfley	David James Wendell

6. NEW LICENSEES

New Licensees: CP-5551 through CP- 5582

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

Samuel Lee Richter	CP-5551	Exam	ID	01/06/2015	Active
Allison Lynn Sarchett	CP-5552	Grade Transfer	CA	01/06/2015	Active
Kody Paul Laggis	CP-5553	Exam	ID	01/13/2015	Active
Tae Jung Kim	CP-5554	Exam	ID	01/13/2015	Active
James Holt Phillips	CP-5555	Exam	ID	01/13/2015	Active
Stephanie Diane Helms	CP-5556	Exam	ID	01/13/2015	Active
Nesmith Peter Nelson	CP-5557	Reciprocity	WA	01/22/2015	Active
Taylor Thomas Schwerman	CP-5558	Reciprocity	CA	01/22/2015	Active
Lisa Taylor Cross	CP-5559	Reciprocity	NV	01/22/2015	Active
Clay Cooper Anderson	CP-5560	Reciprocity	AZ	01/26/2015	Active
Stephen Wayne Snyder	CP-5561	Reciprocity	OK	01/28/2015	Active
Morgan Llewelyn Young	CP-5562	Exam	ID	01/28/2015	Active
Kim Martin Blaugher	CP-5563	Reciprocity	MT	01/28/2015	Inactive
Michael Louis Germone	CP-5564	Reciprocity	CA	01/28/2015	Active
Spencer H Miller	CP-5565	Reciprocity	NE	02/09/2015	Active
Michael David Wright	CP-5566	Exam	ID	02/09/2015	Active
Rena Lou Wear	CP-5567	Reciprocity	NC	02/09/2015	Active
Admir Nezirevic	CP-5568	Exam	ID	02/09/2015	Active
Gregory Alan Puccetti	CP-5569	Exam	ID	02/09/2015	Active
Julie Michele Obermeyer	CP-5570	Exam	ID	02/23/2015	Active

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Daniel James Rengert	CP-5571	Exam	ID	02/23/2015	Active
Cody Michael Corbridge	CP-5572	Reciprocity	NM	02/23/2015	Active
Michael David Pryor	CP-5573	Exam	ID	03/16/2015	Active
Jason Lynn Taylor	CP-5574	Exam	ID	03/16/2015	Active
Laurel Atalie Yergler	CP-5575	Exam	ID	03/16/2015	Active
Nathan Neils Jensen	CP-5576	Exam	ID	03/16/2015	Active
Erin Kimberly Espinosa	CP-5577	Exam	ID	03/16/2015	Active
Derrick Latroy Jackson	CP-5578	Exam	ID	04/02/2015	Active
Robert Tomer Lindsay	CP-5579	Exam	ID	04/07/2015	Active
Jared John Empey	CP-5580	Exam	ID	04/07/2015	Active
Daniel David Robinson	CP-5581	Exam	ID	04/07/2015	Active
Seth Jacob Mattison	CP-5582	Exam	ID	04/15/2015	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Absec updated the Board on the latest activity regarding firm registration and peer review. Ms. Nelson recommended the Board review the latest Concept Paper from the AICPA. Mr. Absec will send to members.

8. CONTINUING PROFESSIONAL EDUCATION

Mr. Absec updated the Board on the current CPE reporting period and most recent audit. The CPE Committee reviewed all 112 audit reports submitted at their March meeting. Currently there are 26 CPE Extensions still needing to be submitted. Only 7 active licensees have not either submitted their 2014 CPE report or notified the Board of their intention for a status change.

Mr. VanOrden moved, and Ms. Guiddy seconded to adopt a policy as authorized within Rule 703.02 to assess a late fine for CPE Extensions filed after the April 30 deadline which goes into effect in 2016. The fine will be \$250 for CPE Extensions submitted in May and \$300 for filing anytime during the month of June. Motion carried.

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 and submitted in March. Mr. Absec also informed the Board he granted NASBA permission to utilize the Idaho candidate data from the national Candidate Database for the Kansas State University survey related to Advance Placement courses and Uniform CPA Exam success. Mr. Absec also updated the Board on upcoming NASBA meeting and made assignments for the break out discussion groups at the June Regional meeting.

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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

11. HEARING FOR SCOTT BEGGS, CP-1764

The Board held a hearing with Molly O'Leary serving as Hearing Officer in the matter of Scott Beggs application for reinstatement.

There being no further business before the Board the meeting was adjourned at 3:55 PM.

Bradley Lewis, CPA, Chair

Cheryl Giddy, CPA, Vice Chair

Terry Bayless, CPA, Secretary