

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

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, July 23, 2015 at 8:34 AM with Chair Bradley Lewis, CPA, presiding. The Board adjourned to Executive Session at 8:37 AM and returned to Regular Session at 10:10 AM. The meeting adjourned at 2:55 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

Kay Bradford, Public Member

Layne VanOrden, CPA Member

Jae Hallett, CPA Member

Kent Absec, Executive Director, Tami Helton, Board Staff, Andrea Rosholt, Legal Counsel was present as Board staff. Melissa Nelson, as representative of the ISCPA, Patricia Davis as representative of the IAPA, and Dan Dustin of NASBA attended the Regular Session.

1. CONVENE REGULAR SESSION

Mr. VanOrden moved, and Ms. Bradford seconded, to accept the minutes of the April 23, 2015 and July 8, 2015 Board Meetings. Motion carried.

2. EXECUTIVE SESSION

Bradley Lewis, Chair, citing *Idaho Code* Section 74-206 (1)(d) & (f) called for a vote to adjourn to Executive Session. The Board voted as follows: Terry Bayless, yes; David Westfall, yes; Kay Bradford, yes; Layne VanOrden, yes; Jae Hallett, 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: Ms. Guiddy moved, and Mr. Bayless, seconded to approve the minutes of the April 23, 2015 July 8, 2015 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2014-09 Ms. Guiddy moved, and Mr. Bayless seconded, to uphold the deadline set in the Amended Final Order and not grant the request to have more time to meet all the terms and conditions of the Amended Final Order. Motion carried.

(C) Cease & Desist: No action taken on Cease and Desist dockets.

(D) Approval of Exam Special Considerations and Exam Scores: Mr. Bayless moved, and Ms. Guiddy seconded, to ratify the approval of an Exam Special Consideration. Motion carried. Mr. Hallett moved, and Mr. Bayless seconded to deny the application based on lack of required rehabilitation regarding good moral character. The applicant will not be allowed to apply for exam special consideration for a 2 year period from this date and will need to show that there have been no legal violations during the 2 year time period. Motion carried. Mr. VanOrden moved, and Ms. Bradford seconded, to approve the Uniform CPA Exam Scores as

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

presented. Motion carried.

(E) License and Renewal Special Consideration: Ms. Guiddy moved, and Mr. Hallett seconded, to ratify the decision of the Executive Director and Board Legal Counsel to approve three license renewals with special consideration disclosures. Motion carried.

(F) Performance Evaluations and Merit Pay Increases: Mr. Absec updated the Board on current staffing and the retirement of Sue Lenon from the Board office. The Board also discussed the performance evaluation of Mr. Absec.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec provided the Board with a report on the online renewal utilization during the most current license renewal period. The online utilization rate was 98.3%. Mr. Absec also provided the Board with the yearly fees the Board paid to its payment processor. The fees were \$12,753.50 for fiscal year 2015. 2) Mr. Absec provided the Board with an exam performance summary for Idaho exam candidates for second quarter of 2015. 3) Mr. Absec led the Board in a discussion of the Retired/Inactive license status. 4) Mr. Absec updated the Board on the CPA Exam Practice Analysis. 5) Mr. Absec led a discussion on Firm Names and requests coming into the Board office. The Board did not make any statement of opinion relating to particular firm names. 6) Mr. Absec updated the Board on his activities since the April Board meeting.

Treasurer Report: The Board reviewed the FY 2015 year-to-date numbers as reported by Mr. Westfall, Treasurer.

Legal Counsel Report: Ms. Rosholt reviewed and discussed pertinent information regarding entity ownership, the change in Idaho Code involving corporations, and other legal matters which are being faced by other state Boards.

5. EXAMINATION

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

4/16/2015 – 7/14/2015

Melissa Murar
Noel Awatin Arcayena
Kristin Dawn Van Patten
Matthew Gregory Meyer
Julie Ann Grunzweig
Noel Awatin Arcayena
Jessica Jane Royal
Imari Shayne Tausili Molifua
Brandy Dawn Browning

Brian Eugene Tippetts
Robin Michael Bundy
Harmon Ross Hardy
William VanDyk Gibson
Kimberly Ann Naaf
Heather Marie Schwartz
Jane Frances Panatopoulos
Donald Taylor Streett
Emily Pearl Vanmeter

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

Xinyu Cao	Billy Rex Beard
Bryan Brazil	John Ross Lamm
Kayla Christine Monroe	Heidi Marie Grad
Thomas Blaine Hennessey	Joshua Ephraim Neely
Zachary Earl Bolen	Gavin Mac Schaat
Haleena Anne Ard	Shane Curtiss Wright
Scott David Babcock	Christopher Dan Wester
Angela Dawn Durick	Kyle Andrew Ramos
Joseph Tyler Bunderson	Ignatius Charles Epkey
Burke T McArthur	Micheal Scott Norby
Kendra Danielle Carpentier	Lisa Romer Keele
Diba Paymon	Darin Todd Lloyd
Kirsten Lynn De Simone	Jaret Kipp Peterson
Daniel James Eckstrom	Jacy Megan Ross
Wade Everett Aldridge	Haven Jerod Werth
Bradley Jack Murphy	Tara Anne Hildreth
Scott Jansen Smith	

6. NEW LICENSEES
New Licensees: CP-5583 through CP-5610

Ms. Guiddy moved, and Mr. Bayless seconded, to ratify the list of new licensees from CP-5583 through CP-5610 as presented. Motion carried.

Jacqueline Deborah Barrett	CP-5583	Exam	ID	04/27/2015	Active
Philip Joseph Matos	CP-5584	Exam	ID	04/30/2015	Active
Nickolas Doug Thiros	CP-5585	Exam	ID	04/30/2015	Active
Jared Randall Musick	CP-5586	Exam	ID	04/30/2015	Active
Daniel Emil Popadics	CP-5587	Exam	ID	05/12/2015	Active
Darin Joseph Fullmer	CP-5588	Exam	ID	05/12/2015	Active
Kristy Nicole Carpenter	CP-5589	Exam	ID	05/12/2015	Active
Diane Ruth Berg	CP-5590	Reciprocity	AZ	05/20/2015	Active
Abbey Jane Wymond	CP-5591	Exam	ID	06/01/2015	Active
Catherine Renee Crites	CP-5592	Exam	ID	06/01/2015	Active
David Ryan Merrick	CP-5593	Exam	ID	06/01/2015	Active
Kevin Douglas Smith	CP-5594	Reciprocity	OR	06/04/2015	Active
Calvin Reese Cotten	CP-5595	Exam	ID	07/01/2015	Active
Chad Steven Green	CP-5596	Exam	ID	07/01/2015	Active
Daniel Paul Stewart	CP-5597	Reciprocity	VA	07/01/2015	Active

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

Steven James Sheffield	CP-5598	Reciprocity	UT	07/01/2015	Active
Daniel Lee Leavitt	CP-5599	Exam	ID	07/01/2015	Active
Steven James Bennett	CP-5600	Exam	ID	07/06/2015	Active
Sharon Rose Poppell	CP-5601	Reciprocity	CA	07/06/2015	Active
Douglas Laverl Wrigley	CP-5602	Exam	ID	07/06/2015	Active
Cody Willis Gamboa	CP-5603	Exam	ID	07/13/2015	Active
David Walden Butler	CP-5604	Exam	ID	07/14/2015	Active
Samantha Anne Teigen	CP-5605	Exam	ID	07/14/2015	Active
Jesse Andrew Cresap	CP-5606	Exam	ID	07/14/2015	Active
Kimberlee Jeppson Lystrup	CP-5607	Exam	ID	07/14/2015	Active
Cole Allen Mueller	CP-5608	Exam	ID	07/14/2015	Active
Erik Todd Hatch	CP-5609	Reciprocity	UT	07/14/2015	Active
David Vern Walquist	CP-5610	Exam	ID	07/14/2015	Active

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Absec reported to the Board there are currently 268 firms registered with the Board, and 132 have renewed their registration. Firm registration deadline in September 30th.

8. CPE

Mr. Absec reported to the Board that three licensees failed to report their 2014 CPE report. Mr. Absec also urged Board members to provide Board staff with the names of individuals who may be willing to volunteer on the CPE Audit committee.

9. NASBA

Mr. Dustin gave a presentation to the Board on some of the products and services available to state Boards thru NASBA. Mr. Dustin also led a discussion surrounding important and timely topics of the CPA profession including Peer Review, the new CPA exam, and UAA Committee projects.

10. ELECTIONS & UPCOMING MEETINGS

Ms. Bradford moved, and Mr. Hallett seconded, the following officers for the upcoming year: Ms. Giddy as Chair, Mr. Bayless as Vice Chair, Mr. Westfall as Secretary, and Mr. VanOrden as Treasurer. Motion carried.

Mr. VanOrden moved, and Ms. Bradford seconded, to elect Mr. Lewis as the Chair of the Investigative Committee for the term from September 1, 2015 to August 30, 2016. Motion carried.

The Board's next two meeting dates:

Thursday, October 22, 2015

Thursday, January 7, 2016

The Board recognized Mr. Lewis for his service with the Board as his term expires August 30, 2015.

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

There being no further business before the Board the meeting was adjourned at 2:55 PM.

Cheryl Guiddy, CPA, Chair

Terry Bayless Sr., CPA, Vice Chair

Dave Westfall, CPA, Secretary