

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 22, 2015
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, October 22, 2015 at 8:35 AM with Chair Cheryl Guiddy, CPA, presiding. The Board adjourned to Executive Session at 8:39 AM and returned to Regular Session at 9:44 AM. The meeting adjourned at 1:18 PM.

ROLL CALL

The following members of the Board were present:

Cheryl Guiddy, CPA, Chair
Terry Bayless, CPA, Vice-Chair
David Westfall, CPA, Secretary
Layne VanOrden, CPA, Treasurer
Kay Bradford, Public Member
Jae Hallett, CPA Member
Scott Dockins, CPA Member
Kent Absec, Executive Director, Tami Helton, Board Staff, and Andrea Rosholt, Legal Counsel were present as Board staff. Gideon Tolman, from the Department of Financial Management for the state of Idaho attended the Regular Session from 10:15am to 11:45am.

1. CONVENE REGULAR SESSION

Mr. VanOrden moved, and Mr. Bayless seconded, to accept the minutes of the July 23, 2015 Board Meeting. Motion carried.

2. EXECUTIVE SESSION

Cheryl Guiddy, 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; Scott Dockins, yes; and Cheryl Guiddy, 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. Hallett moved, and Mr. Westfall, seconded to approve the minutes of the July 23, 2015 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2015-06 Mr. Bayless moved, and Mr. Hallett seconded, to accept the Stipulation and Consent agreement, issue a Final Order and close the docket. 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 Mr. Westfall seconded to ratify and approve the Uniform CPA Exam Scores as presented. Motion carried. Mr. Bayless moved, and Mr. Hallett seconded to approve the Exam pass list as presented. Motion carried.

(E) License Special Consideration: Mr. Van Orden moved, and Ms. Bradford seconded, to approve the licensure special consideration. Motion carried.

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(F) Performance Evaluations and Merit Pay Increases: Mr. Absec updated the Board on current staff on the hiring process the agency is currently undergoing.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec provided the Board with a report on the CPA Exam practice analysis currently being undertaken by the AICPA. 2) Mr. Absec provided the Board with an update on the federal anti-trust immunity for state agencies as a result of the Supreme Court case, *North Carolina Board of Dental Examiners v. Federal Trade Commission*. 3) Mr. Absec advised the Board members of the amended state travel policies and its impact on the members when they travel for Board business. 4) Mr. Absec provided the Board with an exam performance summary for Idaho exam candidates for third quarter of 2015. 5) Mr. Absec along with Mr. Tolman from the Department of Finance reviewed the FY2017 budget submission. 6) Mr. Absec updated the Board on his activities since the July Board meeting.

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

Legal Counsel Report: Ms. Rosholt discussed items of interest which included a recent meeting with a representative from Governor Otter's office around the North Carolina Dental Board Supreme Court case and other legal matter which are being faced by other state boards including firm names and Active & Retired statuses.

5. EXAMINATION

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

Fred Ivanovich Vilensky	Joseph Paul Tocco	Kitrick Galloway
Nicole Christine Redd	Joel Philip Lamm	Steven Taylor Kirkham
Vance Garth Rogers	Jeffrie Douglas Mason	Tyrel Garner
Vance Richard Green	Alana BreAnn Moore	Kyle Norman Harris
Megan Lyn Walker	Andrew James Maxwell	Kiley Michelle MacDonald
Gregg Asay Sagers	Kheang Chea	Glenn Itong Capeding
Adam Michael Crossingham	Emily Ann Blum	Marc Alexander Brown
Kaylee Marie Anderson	Sean Alexander Haire	Matthew Michael Bayly
Samuel David Knittel	Crystal Fay Ray	John Curtis Westbroek
Amanda Tew	Robert Dean Gilbert	Derek Tyler Schwabedissen
Christopher Edward Henderson	Carly Elizabeth Behler	Nathan-Wilson Ramangmow
Emily Diane Meppen	Katherine Milligan Daugharty	Rogers
Kari Jane Porter	Zixiang Zhao	Jonathan Price Davenport
Yijun Tuo	Benjamin John Teare	Benjamin Lee Woodward

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6. NEW LICENSEES: CP-5611 through CP-5643

Mr. Bayless moved, and Mr. Westfall seconded, to ratify the list of new licensees from CP-5611 through CP-5643 as presented. Motion carried.

Dayton Kelly Robison	CP-5611	Reciprocity	CO	07/28/2015
Madison Nicole Ediger	CP-5612	Exam	ID	07/28/2015
Jordan Blair Briggs	CP-5613	Exam	ID	07/28/2015
Jennifer Lynn Cornett	CP-5614	Reciprocity	CO	07/29/2015
Matthew David Barker	CP-5615	Exam	ID	07/30/2015
Carol Ann White	CP-5616	Reciprocity	WA	07/30/2015
Lyn Elaine Huber	CP-5617	Reciprocity	CA	08/06/2015
William Howard Brown	CP-5618	Reciprocity	ME	08/06/2015
Andrew N Richards	CP-5619	Grade Transfer	ND	08/06/2015
Jill Kay Jones	CP-5620	Exam	ID	08/06/2015
Sabrina So-Bing Wilson	CP-5621	Reciprocity	CA	08/06/2015
Nicholas Vincent Gaudio	CP-5622	Exam	ID	08/13/2015
Jason Patrick Smith	CP-5623	Exam	ID	08/13/2015
Connor Robert McCracken	CP-5624	Exam	ID	08/13/2015
Xiang Zeng	CP-5625	Exam	ID	08/13/2015
Adam James Russell	CP-5626	Exam	ID	08/20/2015
Jared Dean Reiman	CP-5627	Exam	ID	08/20/2015
Jessica Alice Tulloch	CP-5628	Exam	ID	08/21/2015
Nathan Scott Hudson	CP-5629	Exam	ID	08/26/2015
Amy Lynn Meredith	CP-5630	Exam	ID	09/02/2015
Paul Allen Winder	CP-5631	Reciprocity	UT	09/02/2015
Jed Skylar Case	CP-5632	Exam	ID	09/09/2015
Ryan Stephen Barnett	CP-5633	Reciprocity	WI	09/09/2015
Paul Daniel Newman	CP-5634	Reciprocity	CO	09/09/2015
Steven Lansing Gabrielsen	CP-5635	Exam	ID	09/10/2015
Jesse Nathaniel Johnson	CP-5636	Exam	ID	09/17/2015
Matthew Phillip Nielsen	CP-5637	Exam	ID	09/17/2015
Mary Kimberly Borland	CP-5638	Reciprocity	CA	09/24/2015
John Austin Irwin	CP-5639	Reciprocity	UT	09/24/2015
LeGrand Boyd Woodward	CP-5640	Exam	ID	09/29/2015
Lauren LeBoeuf Lyons	CP-5641	Reciprocity	CO	10/07/2015
Trenton Jens Anderson	CP-5642	Exam	ID	10/14/2015
Richard Rayal Walker	CP-5643	Exam	ID	10/14/2015

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

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Mr. Absec reported to the Board that all but 3 firms have renewed their registration to date. Mr. Absec and Ms Rosholt discussed with the Board Rule 603, pertaining to Peer Review with the Board directing Mr. Absec and Ms. Rosholt to look into options on how to handle firms who are claiming they no longer provide peer reviewable services and the impact on their next peer review. Mr. Van Orden moved, and Mr. Bayless seconded for Mr. Dockins to be appointed Board Liaison to the PROC committee. Motion carried.

8. CPE

Mr. Bayless moved, and Mr. Westfall seconded to appoint Karen Roberts and Brad Berls to the CPE Committee for a five year term which will run from 12/31/15 to 12/31/20. Motion carried. Ms. Helton reported that 50 people have reported their CPE for 2015.

9. Investigative Committee

Mr. Van Orden moved, and Mr. Dockins seconded to appoint Peggy Runcorn to the Investigative committee for a five year term which will run from 11/1/15 to 10/31/20. Motion carried.

10. NASBA

Mr. Bayless moved, and Mr. Westfall seconded to approve Mr. Absec's recommendation for NASBA International Evaluation services to be the only provider of foreign transcripts accepted by the Board effective December 1, 2015. Motion carried.

The Board's next five meeting dates:

Wednesday, January 6, 2016 Strategic Planning meeting
Thursday, January 7, 2016
Thursday, April, 28, 2016
Thursday, July 14, 2016
Thursday, October 20, 2016

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

Cheryl Guidy, CPA, Chair

Terry Bayless Sr., CPA, Vice Chair

Dave Westfall, CPA, Secretary