

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
January 7, 2016
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, January 7, 2016 at 8:31 AM with Chair Cheryl Guiddy, CPA, presiding. The Board adjourned to Executive Session at 8:33 AM and returned to Regular Session at 9:45 AM. They went back into Executive Session at 10:05 AM and returned to Regular Session at 11:20 AM. The meeting adjourned at 2:45 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. David Petty was in attendance between 9:45 AM to 10:05 AM. Mr. Dockins, CPA Member, joined the meeting at 9:45 AM.

1. CONVENE REGULAR SESSION

Mr. VanOrden moved, and Mr. Bayless seconded, to accept the minutes of the October 22, 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; and Cheryl Guiddy, yes. Scott Dockins was absent from this vote.

3. ACTION ITEM FROM THE EXECUTIVE SESSION

When the Regular Session resumed, the Board addressed the following item from the Executive Session. In the matter of David Neil Petty, ISBA Docket No. 2015-07, Mr. Westfall moved and Mr. Bayless seconded that the Board issue a Final Order as follows: that 1) The Hearing Officer's December 11, 2015 Recommended Order is adopted in its entirety and the factual findings and legal conclusions contained therein shall constitute the Board's own reasoning supporting the Board's decision in this matter. 2) Specifically, the Board find and conclude that Mr. Petty has demonstrated that he meets the "good moral character" requirement for reinstatement set forth in Idaho Accountancy Act, Idaho Code 54-211(1)(b) and (f), and the Board's rules, specifically Rule 020, IDAPA 01.01.01.020 and 3) that the staff of the Board be directed to process Mr. Petty's application for reinstatement consistent with this order.

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4. ACTION ITEMS FROM THE EXECUTIVE SESSION

When the Regular Session resumed, the Board addressed items from the Executive Session.

(A) Approve Minutes: Mr. Bayless moved, and Mr. Westfall, seconded to approve the minutes of the October 22, 2015 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets: There was no action needed from the remaining open Dockets. A motion on Docket 2015-07 was made earlier in the meeting.

(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. Hallett seconded to ratify the Exam Special Consideration application. Motion carried. Mr. VanOrden moved, and Ms. Bradford seconded, to approve the Uniform CPA Exam Scores as presented. Motion carried. Mr. Bayless moved, and Mr. Dockins seconded to approve the Exam pass list as presented. Motion carried.

(E) License Special Consideration: There were no Licensure Special Considerations.

(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 discussed with the Board the current Exposure Draft for 'Retired' status put out by the UAA. The comment period for the Exposure Draft ends on February 2, 2016 with the Idaho Board deciding not to comment at this time. 2) Mr. Absec updated the Board on the potential changes to the Accountancy Act & Rules which may occur during the 2017 Idaho Legislative session. Mr. Absec will continue to have conversations with the ISCPA about changes to the Act & Rules. 3) Mr. Absec briefed the Board on issues pertaining to requests the Board has been getting relating to what constitutes a business administration courses. Mr. Absec said he has been working with past Board members and academia's to address some of the requests. 4) Mr. Absec gave the Board an overview of CPE Reciprocity and asked the Board to begin thinking about this issue as it will be discussed during the upcoming year within the profession and at NASBA meetings. Mr. Absec stated that nearly half of all states now have adopted some form of CPE reciprocity although some states' language varies from the UAA Model Rule. 5) Mr. Absec provided the Board members with the state of Idaho's Amendment of the State Mileage Reimbursement Rate. 6) Mr. Absec updated the Board on his activities since the last 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 gave a presentation to the Board in regards to the Investigatory and Disciplinary Role of the state Board.

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5. EXAMINATION

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

10/22/2015 to 12/29/2015

Brandon Michael Bush	Ashley Blair Montgomery	Christpoher John Matika
Kyle Lee Kaye	Rachael Rae Siddoway	Jacqueline Kellee Martinson
Jennifer Jeane Hochstetter	Mark Richard Hagen	Vanesa Celeste Braun
Corey Jordan Smith	Martha Alyce Wadley	Ada Victoria Beall
Isaac Theodore Dorscher	Jacob Michael Parish	Steffany Dawn Colpron
Raigen Shea Powell	Nicholas Albert Miller	
Megan Zitlau Duckett	Matthew Delos Fritz	

6. NEW LICENSEES: CP-5644 through CP-5682

Mr. Bayless moved, and Mr. Westfall seconded, to ratify the list of new licensees from CP-5644 through CP-5682 as presented. Motion carried.

				10/22/201
Tyson L Dabell	CP-5644	Reciprocity	TX	5
				10/27/201
Roman Kenneth Ybarlucea	CP-5645	Exam	ID	5
				11/02/201
Niquel Elizabeth Toevs	CP-5646	Exam	ID	5
				11/02/201
Brandon David Fiala	CP-5647	Exam	ID	5
				11/05/201
Ellen Christiansen	CP-5648	Reciprocity	WA	5
				11/05/201
Daniel Robison	CP-5649	Exam	ID	5
				11/05/201
Diane Rigby Kiehn	CP-5650	Exam	ID	5
				11/05/201
Renee Sue Grandinetti	CP-5651	Reciprocity	WA	5
				11/05/201
Mindy Marie Smith	CP-5652	Exam	ID	5
				11/10/201
Summer Rose Elliott	CP-5653	Exam	ID	5
Peter Thomas Ritter	CP-5654	Exam	ID	11/10/201

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				5
				11/10/201
Kim Kelly Fontes	CP-5655	Reciprocity	CA	5
				11/10/201
Vanderlynn Stow	CP-5656	Reciprocity	CO	5
				11/10/201
Hannah May Seeley	CP-5657	Reciprocity	OR	5
				11/16/201
Amber Lee Bratton	CP-5658	Reciprocity	WA	5
				11/17/201
John Leslie Clausen	CP-5659	Reciprocity	CA	5
				11/17/201
Steven Jerry Browning	CP-5660	Reciprocity	WA	5
				11/19/201
Miroslava Johnson	CP-5661	Grade Transfer	WY	5
				11/19/201
Jennifer Lynne Schmerer	CP-5662	Exam	ID	5
				12/03/201
George Preston Turner	CP-5663	Exam	ID	5
				12/03/201
Alexis Eve Baeyen	CP-5664	Exam	ID	5
				12/08/201
Daniel David Hopkins	CP-5665	Exam	ID	5
				01/01/201
Arthur R Tyczka	CP-5666	Exam	ID	6
				01/01/201
Samuel Obiero Nduko	CP-5667	Exam	ID	6
				01/01/201
Cody John Martin	CP-5668	Exam	ID	6
				01/01/201
Jorge Luis Rangel-Gutierrez	CP-5669	Exam	ID	6
				01/01/201
Kristofer Daggett Rudd	CP-5670	Grade Transfer	NM	6
				01/01/201
Ryan Allessandro Loveday	CP-5671	Exam	ID	6
				01/01/201
Katherine Ann Nichols	CP-5672	Reciprocity	CA	6
				01/01/201
Carmen Suzette Willis	CP-5673	Reciprocity	TN	6
				01/01/201
Nicole Lauren Browning	CP-5674	Exam	ID	6
				12/29/201
Kirby Cristopher Sandberg	CP-5675	Exam	ID	5

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Mitchell Kurtis Ririe	CP-5676	Exam	ID	5	12/29/201
					01/01/201
Gian M Gieri	CP-5677	Exam	ID	6	
					01/01/201
David Eugene Coleman	CP-5678	Exam	ID	6	
					01/01/201
Jennifer Maglasang Morenas	CP-5679	Exam	ID	6	
					01/01/201
Heath Aaron Quist	CP-5680	Reciprocity	UT	6	
					01/01/201
Vonn Alan Ruppert	CP-5681	Reciprocity	CO	6	
					01/01/201
Calixta Maralyn Stahler	CP-5682	Exam	ID	6	

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Absec and Mr. Dockins reported on the November PROC meeting. There are currently 254 active firms registered with the state. Mr. Dockins reported to the Board that the PROC is considering meeting twice a year. The Board discussed the current state of Peer Review on a national level and the current issue of DOL audits and the role the those firms who are relatively small but are doing a ERISA audit.

8. CPE

Ms. Helton reported that 1,500 licensees had currently reported their 2015 CPE report. 2015 CPE reports need to be submitted by January 31, 2016. Letters to those selected for the CPE audit have been sent to licensees. Mr. Hallett moved, and Mr. Bayless seconded to appoint Kristi Halford to the CPE Committee for a five year term which will run from 12/31/15 to 12/31/20. Motion carried.

9. NASBA

Mr. Absec updated the Board on a number of issues that came up at NASBA's annual meeting including the AICPA's joint venture with CIMA and the CGMA designation for non-CPA's. Board staff and Legal Counsel will follow this and report back to the Board in April on the impact this would have on the Accountancy Act & Rules if it moves forward. Mr. Absec also previewed the upcoming NASBA meetings including the regional meeting in June and reported Mr. Absec and Ms. Rosholt will be attending the Executive Director and Legal Counsel Conference in March.

The Board's next meeting dates include:

Wednesday, April 27, 2016 Strategic Planning Session
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 2:45 PM.

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Terry Bayless Sr., CPA, Vice Chair

T. Layne VanOrden, CPA, Treasurer