

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 28, 2016
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, April 28, 2016 at 8:35 AM with Chair Cheryl Guiddy, CPA, presiding. The Board adjourned to Executive Session at 8:36 AM and returned to Regular Session at 11:40 AM. The meeting adjourned at 2:32 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

David Westfall, CPA, Secretary was absent and excused.

Kent Absec, Executive Director, Tami Helton, Board Staff, and Andrea Rosholt, Legal Counsel were present as Board staff. Legal Counsel, Larry Hunter attended the meeting until 12:30 PM Melissa Nelson, ISCPA, attended the Regular session of the meeting.

1. CONVENE REGULAR SESSION

Mr. VanOrden moved, and Mr. Bayless seconded, to accept the minutes of the January 7, 2016 Board Meeting Regular Session. 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; Scott Dockins, yes; Kay Bradford, yes; Layne VanOrden, yes, Jae Hallett, 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. Bayless moved, and Mr. VanOrden seconded, to approve the minutes of the January 7, 2016 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2015-01 Mr. VanOrden moved, and Mr. Hallett seconded, to accept the Stipulation & Consent Agreement, issue a Final Order and close the docket. Motion carried.

2015-09 Mr. Bayless moved, and Ms. Bradford seconded, to accept the Stipulation & Consent Agreement, issue a Final Order and close the docket. Motion carried.

2016-01 Mr. VanOrden moved, and Mr. Bayless seconded, to accept the Stipulation & Consent Agreement, issue a Final Order and close the docket. Mr. Hallett recused himself from voting. Motion carried.

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2016-02 Mr. VanOrden moved, and Mr. Dockins seconded, to accept the Stipulation & Consent Agreement, issue a Final Order and close the docket. Motion carried.

2016-03 Mr. Hallett moved, Mr. Dockins seconded, to accept the Stipulation & Consent Agreement, issue a Final Order and close the docket. Motion carried.

CPE Extension – Mr. Hallett moved, and Mr. Bayless seconded, to grant a CPE Extension to CPA-5257 regarding their 2015 CPE and to direct Staff & Legal Counsel to draft a letter to the licensee stating parameters around completion deadlines, course requirements, and that no other extension for CPE will be granted in the next five(5) years without the licensee appearing before the Board. Motion carried.

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

(D) Approval of Exam Special Considerations and Exam Scores: Mr. VanOrden moved, and Mr. Hallett seconded to approve the Exam Special Consideration applicant that appeared before the Board to sit for the CPA Examination as an Idaho candidate. Motion carried. Mr. Bayless moved, and Mr. Hallett seconded, to approve the Uniform CPA Exam Scores as presented. Motion carried. Mr. Bayless moved, and Mr. VanOrden seconded to approve the Exam 2016 First Quarter pass list as presented. Motion carried. Mr. Hallett moved, and Mr. Bayless seconded to ratify the decisions of the CPE Committee involving Audits, Extensions and Exemptions. Ms. Guiddy and Mr. Dockins recused themselves from the vote. Motion carried.

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

(F) Performance Evaluations and Merit Pay Increases: Mr. VanOrden moved, and Mr. Bayless seconded to accept the Executive Directors recommendations for staff salary administration. Motion carried. Mr. VanOrden moved, and Mr. Bayless seconded to direct Ms. Guiddy, Board Chair, to submit a request to the Governor for a CEC increase for the Executive Director. Motion carried.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec presented to the Board the 2015 NASBA Summary of CPA Examination results for the Idaho. 2) Mr. Absec led a discussion on the AICPA initiative surrounding the CGMA certification for non-CPAs and the relation to Idaho Code 54-220, Use of Title. Mr. Absec expressed his opinion that the use of the CGMA title or designation by non-licensees would violate Idaho Code 54-220. The Board members attending the 2016 Regional Meeting will be provided more information on this topic. 3) Mr. Absec provided an update on the AICPA's Exam Practice Analysis and the resulting new CPA Examination which will launch in April 2017. With the delay in the release of scores after the first testing window once the new Exam is launched, the Board will need to look at the impact on candidates on a case by case basis. 4) Mr. Absec provided the Board with a review of important discussions from the Executive Directors conference which included Tax Preparer regulation in various states. 5) Mr. Absec briefed the Board on his activities since the last Board meeting.

Treasurer Report: The Board reviewed the FY 2016 year-to-date numbers as reported by Mr. Van Orden, Treasurer.

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Legal Counsel Report: Ms. Rosholt gave a presentation to the Board on the recent NASBA Legal Counsel conference attended in March. Ms. Rosholt also briefed the Board on pertinent issues pertaining to the regulation of the CPA profession including information on the impact of the recent Supreme Court decision involving the North Carolina Dental Board.

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.

Mary Lou Pasto	Dillon W Simpson	Wanda Garcia Smith
Elizabeth Nicole Hover	Christopher John Matika	Amy Suzanne Briggs
Eric Marshall Tarver	Mathew David Farnes	Susan Renee Naing
Malerie Kristine Asher	Jessica Lynn Mishler	Karla Lizeth Esparza
Sara Joanne Crumly	Jesus Francisco Torres Archenti	Jorge Javier Ortega
Jaren Tyler Dayley	Jessika Ann Bunn Rouse	Bonnie Marie Byrne
Kelli Zemanek	Andrew Carr Zarate	Devyn Drew Walker
Wesley Robert Squire	Brock Richard Leonardson	Richard James Brockel
Ryan Frank Rebischke	Suzanne J Bergstrom	Josiah Verle Hendricks
Jeffrey Ryan DeJean	Jennifer Diane Donaldson	Sean Michael Steffensen
Evangelina Hickman	Gabriel D Shaw	Bailey Jean Peterson
Casey Aaron Howell	Devin Ricki Rowley	Paden Glen Allen
Brett Daniel Burton	Bradley Keith Reynolds	Danajo Everett Cole
Jade Autry Blad	Kyle Brandon Richardson	McKensey Murray
Alexa Marie Wheeler	James Chad Yeggy	Alexander Prescott Stewart
Jamie Lynn Kebker	David Alan Burke	William Walker Birdsall
Shelby Nicole Schelling	Alan James Jenkins	Joseph Connor Yager

6. NEW LICENSEES: CP-5683 through CP-5713

Mr. VanOrden moved, and Mr.Hallett seconded, to ratify the list of new licensees from CP-5683 through CP-5713 as presented. Motion carried.

Jason Roland Woolsey	CP-5683	Exam	ID
Bradley Jensen Nielsen	CP-5684	Reciprocity	UT
James Albert Hackett	CP-5685	Exam	ID
Matthew Thomas Birkeland	CP-5686	Exam	ID
Jamie Todd Jackson	CP-5687	Reciprocity	NV
Rebekah Ann Lynne Williams	CP-5688	Exam	ID
Merlin Spencer Belnap	CP-5689	Reciprocity	KS
Brian David Smith	CP-5690	Exam	ID

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Andrew Charles Nevin Campbell	CP-5691	Exam	ID
Shelby McKenzie Hendrickson	CP-5692	Exam	ID
Amanda Jo Lipetzky	CP-5693	Exam	ID
Bethany Anne Chartier	CP-5694	Exam	ID
Kathryn Lynn Curran	CP-5695	Exam	ID
Andrew Joseph Aranyosi	CP-5696	Reciprocity	CO
Jeremy Robert Drescher	CP-5697	Exam	ID
Joseph Clark Brewer	CP-5698	Exam	ID
Hazen Armstrong	CP-5699	Exam	ID
Katie Ann Laws	CP-5700	Exam	ID
Glen Read Warriner	CP-5701	Reciprocity	CA
Elizabeth Maria Roman	CP-5702	Reciprocity	WA
Ryan Grant Tolley	CP-5703	Reciprocity	VA
Jason Wynn Sparks	CP-5704	Exam	ID
Michael Joe Willett	CP-5705	Reciprocity	CA
Jung Hur Czarnecki	CP-5706	Reciprocity	CA
Thomas Hudson Brainerd	CP-5707	Reciprocity	TX
Justin Clay Murdoch	CP-5708	Exam	ID
Alexandra Lee	CP-5709	Exam	ID
David Aaron Rudd	CP-5710	Exam	ID
Sondra Marie Emerson	CP-5711	Reciprocity	CA
Jill Irene Mix	CP-5712	Exam	ID
Christian Anthony Thieme	CP-5713	Exam	ID

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

A discussion was held on the AICPA's Proposed Evolution of Peer Review Administration paper. Board members Mr. VanOrder and Mr. Dockins were asked to help draft a comment on behalf of the Board for review during the Board's July meeting. More information will also be available for the Board during the June NASBA Regional Meeting.

8. CPE

Ms. Helton updated the Board on the most recent CPE Committee meeting which was held in March which included the acceptance of Mr. Jason Peery to serve as Chairman of the Committee. The Board was also informed on the CPE Committee's discussion on both blended learning and 'nano' learning. The Board decided not to make a policy decision on those subjects until after the new Statement on Standards are released. Mr. VanOrden moved, and Mr. Dockins seconded, to accept the CPE Committee's recommendation that half hour standalone credits now be accepted by the Board for credit for Internet based, self-study and group live settings. Motion carried. Mr. Dockins moved, and Mr. Hallett seconded to appoint McRay Bryson to the CPE Committee for a five year term which will run from 1/1/2015 to 12/31/2019. Motion carried.

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9. NASBA

Mr. Absec covered the inquiry from NASBA for committee members and reminded the Board of the impending deadlines for submission of interest for consideration. The Board was reminded of the upcoming Regional Meeting in Denver, CO in June.

The Board's next meeting dates include:

Thursday, July 14, 2016
Thursday, October 20, 2016

There being no further business before the Board the meeting was adjourned at 2:32 PM.

Cheryl Guiddy, CPA, Chair

Terry Bayless Sr., CPA, Vice Chair

T. Layne VanOrden, CPA, Treasurer