

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 20, 2016
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, October 20, 2016 at 8:30 AM with Chair Terry Bayless, CPA, presiding. The Board adjourned to Executive Session at 8:32 AM and returned to Regular Session at 10:00 AM. The meeting adjourned at 2:45 PM.

ROLL CALL

The following members of the Board were present:

Terry Bayless, CPA, Chair

David Westfall, CPA, Vice-Chair

T. Layne VanOrden, CPA, Secretary

Scott Dockins, CPA, Treasurer

Kay Bradford, Public Member

Jae Hallett, CPA Member

Jason Peery, CPA Member

Kent Absec, Executive Director, Tami Helton, Board Staff, and Andrea Rosholt, Legal Counsel were present as Board staff. Melissa Nelson, ISCPA, and Ben Steele, NASBA, attended the Regular session from 10:30 to conclusion.

1. CONVENE REGULAR SESSION

Mr. VanOrden moved, and Mr. Westfall seconded, to accept the minutes of the July 14, 2016 Board Meeting Regular Session. Motion carried.

2. EXECUTIVE SESSION

Terry Bayless, 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; Dave Westfall, yes; and Jason Peery, 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. VanOrden moved, and Mr. Hallett seconded, to approve the minutes of the July 14, 2016 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2016-05 Mr. Hallett moved, and Mr. Dockins seconded, to accept the Stipulation and Consent Agreement, issue a Final Order and close the docket. Motion carried.

2016-07 Mr. VanOrden moved, and Mr. Westfall seconded, to accept the Investigative Committee recommendation to dismiss and close the docket. Motion carried.

2016-08 Mr. Westfall moved, and Mr. Dockins seconded, to accept the Stipulation and Consent Agreement, issue a Final Order and close the docket. Motion carried.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 20, 2016
REGULAR SESSION

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

(D) Approval of Exam Special Considerations and Exam Scores: Mr. Van Orden moved, and Mr. Hallett seconded to approve the Exam Special Consideration applicants that appeared before the Board during Executive Session to sit for the CPA Examination as Idaho candidates. Motion carried.

Mr. Peery moved, and Mr. VanOrden seconded, to approve the Uniform CPA Exam Scores as presented. Motion carried.

Mr. Peery moved, and Mr. Westfall seconded to approve the Exam 2016 Third Quarter pass list as presented. Motion carried.

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

(F) Performance Evaluations and Merit Pay Increases: No action needed.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec updated the Board on the proposed legislative changes to the Idaho Accountancy Act, Definition of Attest 54-206(3), adding the definition of PCAOB, 54-206(16) and the additional language to 54-219(f) which talks about judgments or withheld judgments. Ms. Nelson from the Idaho Society briefed the Board on the activities the Society has made on behalf of the proposed legislative changes. 2) Mr. Absec reviewed the pending Rule 511 and gave the Board a status update. Mr. Dockins moved, and Mr. VanOrden seconded, to forward Rule 511 as a pending rule to the Idaho Legislature. Motion carried. 3) Mr. Absec updated the Board on the current project to convert the licensing database software to the most current version provided by the provider. Completion is anticipated by the end of the year. 4) Mr. Absec briefed the Board on his activities since the last Board meeting. 5) Mr. Absec updated the Board on new office equipment that staff is considering including a new lease on a copier and potential new phone system. 6) Mr. Absec, along with Ms. Rosholt, led a discussion on the current status of the NASBA UAA Committee involving the 'Retired/Inactive' status. The proposed changes will be discussed in the future as the Board considers the potential changes in the Accountancy Rules.

Susan Buxton, Administrator, Idaho Department of Human Resources made a presentation to the Board regarding issues pertinent to their role as board members and human resource policy.

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

Legal Counsel Report: Ms. Rosholt gave a presentation to the Board on issues pertinent to the Board from a legal perspective. Ms. Rosholt also highlighted the issues she will addressing along with Board Staff in the November newsletter.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 20, 2016
REGULAR SESSION

5. EXAMINATION

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

Samantha Keating	Jessica Wallace	Anastasia Leonova
Gabriel Heaton	Brant Wright	Kanista Knittel
Tyler Anderson	Rachel Jarms	Brooks Engstrom
Angus Anderson	Justin Gardner	Maxine Mattoon
Shane Riley	Riley Hunter	Natosha Cathrae
Adam Jacobsmeyer	Eric Peterson	Spencer Belnap
Haley Lynn Tryon	Michael Berry	Noah Phethean
Joseph Drasso	Robert McIntier	Amanda Gardner
Kevin Slagle	Cassidy Runyan	David Caputto
Parker Jeffries	Heather Hart	Ethan Coleman
Amy Timmer	Ryken Lakey	Paige Holstine
Ross Keim	Don Alger	Jennifer Bustamante
Madysen Garrett	Bradley Tracy	Jordan Lamprecht
Cuihong He	Kathryn Christiansen	Dustin Nielson
Christian Anaya	Brent Mickelson	Samantha Keating

6. NEW LICENSEES: CP-5725 through CP-5772

Mr. Hallett moved, and Mr. Dockins seconded, to ratify the list of new licensees from CP-5725 through CP-5772 as presented. Motion carried.

Name	License #	License Method	State	Issue Date
Starlynn Hailey Nipp	CP-5725	Exam	ID	07/11/2016
Steven Daniel Menicucci	CP-5726	Exam	ID	07/11/2016
Carrie Lee Peterman	CP-5727	Exam	ID	07/25/2016
Stephen Jacob Speidel	CP-5728	Reciprocity	KY	07/25/2016
Thomas Blaine Hennessey	CP-5729	Exam	ID	07/25/2016
Jacy Megan Ross	CP-5730	Exam	ID	07/25/2016
Kristopher Aaron Mayhew	CP-5731	Reciprocity	WA	07/25/2016
Aurelie Renee Bayer-Boloix	CP-5732	Exam	ID	07/28/2016
Matthew Kim Svetich	CP-5733	Reciprocity	CA	07/28/2016
Michele Catherine Obrien-Rose	CP-5734	Reciprocity	CO	08/04/2016
Brian Eugene Tippetts	CP-5735	Exam	ID	08/11/2016
Bailey Karen Stibal	CP-5736	Exam	ID	08/18/2016
Justin Ray Armstrong	CP-5737	Exam	ID	08/18/2016
Nathan McKell Riggs	CP-5738	Reciprocity	UT	08/18/2016
Kenneth Barry Cunningham	CP-5739	Reciprocity	CA	08/18/2016

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 20, 2016
REGULAR SESSION

Beth Lindsey Tingey	CP-5740	Reciprocity	OK	08/22/2016
Cade Lyn Jones	CP-5741	Reciprocity	UT	08/22/2016
Joshua David Kunde	CP-5742	Reciprocity	UT	08/22/2016
Kimberly Christine Nelson	CP-5743	Exam	ID	08/23/2016
Christopher Norvil Elliott	CP-5744	Exam	ID	08/31/2016
Kevin Roy Albaugh	CP-5745	Reciprocity	WA	08/31/2016
Chase Anders Carlin	CP-5746	Reciprocity	WA	08/31/2016
Orrin Don Cellan	CP-5747	Exam	ID	08/31/2016
Kathryn Lucille Owen	CP-5748	Exam	ID	09/19/2016
Robert Sherral Agnew	CP-5749	Exam	ID	09/19/2016
Eva Marie Ackley	CP-5750	Reciprocity	WA	09/19/2016
Andrew Gaskill Livingston	CP-5751	Reciprocity	WA	09/19/2016
Sara Joy Ruyle Knight	CP-5752	Exam	ID	09/19/2016
Jarek Zatloukal	CP-5753	Exam	ID	09/19/2016
Kristin Dawn Van Patten	CP-5754	Exam	ID	09/19/2016
Alana BreAnn Moore	CP-5755	Exam	ID	09/19/2016
David Elvin Hegstrom	CP-5756	Exam	ID	09/22/2016
Mark William F Harris	CP-5757	Exam	ID	09/22/2016
Emily Linn Rose	CP-5758	Exam	ID	09/22/2016
Kimberly Ann Naaf	CP-5759	Exam	ID	09/22/2016
Kiley Michelle MacDonald	CP-5760	Exam	ID	09/22/2016
Alexi Page Hash	CP-5761	Exam	ID	09/22/2016
Lisa Rae Turner	CP-5762	Reciprocity	AK	09/27/2016
Wesley Robert Squire	CP-5763	Exam	ID	09/29/2016
Ignatius Charles Epkey	CP-5764	Exam	ID	09/29/2016
Jared Clayton Lyons	CP-5765	Exam	ID	10/13/2016
Colin Drew Redifer	CP-5766	Exam	ID	10/13/2016
Megan Lyn Walker	CP-5767	Exam	ID	10/13/2016
Robert Leroy Scheffler	CP-5768	Reciprocity	CA	10/13/2016
Vanessa Aubrie Davis	CP-5769	Reciprocity	AR	10/13/2016
Rachel Clarisa Peterson	CP-5770	Grade Transfer	NV	10/13/2016
Roger M Sharp	CP-5771	Reciprocity	MN	10/13/2016
Curtis Mark Simmons	CP-5772	Reciprocity	CA	10/13/2016

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Absec presented the Board with the letter of response to the AICPA's Exposure Draft on the AICPA's Proposed Evolution of Peer Review Administration paper. Board members, Mr. VanOrden, and Mr. Dockins along with Past Chair Cheryl Guiddy and Mr. Absec were asked to draft the response. Mr. Absec was instructed to submit the letter to the AICPA with a copy sent to NASBA. Mr. VanOrden moved, and Mr.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
October 20, 2016
REGULAR SESSION

Westfall seconded to reappoint Mr. Dockins as liaison to the PROC committee.

8. CPE & INVESTIGATIVE COMMITTEE

Dockins moved, and Mr. Hallett seconded to appoint Jason Peery as the Board Liaison to the CPE Committee. Motion carried. Mr. Peery, motioned for McRay Bryson to be the CPE Committee Chairperson, Mr. Dockins seconded. Motion carried. Mr. Peery moved, and Mr. Dockins seconded for the Board to incorporate the 2016 AICPA/NASBA Statement of Standards in whole which amended a motion made in July. Motion carried. Mr. Peery moved, and Mr. Hallett seconded, to approve to have credits taken by licensees anytime during the year be granted based on the new Standards. Motion carried.

9. NASBA

NASBA Mountain Region Regional Director Ben Steele from Nevada updated the Board on issues which are of national importance. Items Mr. Steele reported on included the CPA Pipeline, work of the NASBA Communications Committee, use of title for CGMA's, CMA's, etc. and Peer Review Administration. Mr. Absec stated that Board members Mr. Bayless, Mr. Westfall and Mr. Dockins will be participating, along with Mr. Absec at the upcoming NASBA Annual Meeting in Austin, TX.

The Board's next meeting dates include:

- Thursday, January 12, 2017
- Wednesday, April 26, 2017
- Thursday, July 27, 2017
- Thursday, October 19, 2017

There being no further business before the Board the meeting was adjourned at 2:44 PM.

Terry Bayless Sr., CPA, Chair

Dave Westfall, CPA, Vice Chair

T. Layne VanOrden, CPA, Secretary