

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
January 26, 2017  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, January 26, 2016 at 8:34 AM with Chair Terry Bayless, CPA, presiding. The Board adjourned to Executive Session at 8:36 AM and returned to Regular Session at 10:22 AM. The meeting adjourned at 1:49 PM.

**ROLL CALL**

The following members of the Board were present:

Terry Bayless, CPA, Chair

David Westfall, CPA, Vice-Chair

Kay Bradford, Public Member

Jae Hallett, CPA Member

Jason Peery, CPA Member

Tami Helton, Board Staff, and Andrea Rosholt, Legal Counsel represent Board staff.

Melissa Nelson, ISCPA attended the Regular session from 10:30 to conclusion.

T. Layne VanOrden, CPA, Secretary, Scott Dockins, CPA, Treasurer, and Kent Absec, Executive Director, participated via conference call. Mr. Dockins stepped away from the meeting from 11:00AM and returned at 12:00PM MT.

**1. CONVENE REGULAR SESSION**

Mr. Hallett moved, and Ms. Bradford seconded, to accept the minutes of the October 20, 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. Hallett moved, and Ms. Bradford seconded, to approve the minutes of the October 20, 2016 Board Meeting Executive Session. Motion carried.

**(B) Status Reports on Complaint Dockets:**

2013-06 Mr. Hallett moved, and Mr. Westfall seconded, to accept the Investigative Committee and legal counsel Ms. Rosholt recommendation to dismiss and close the docket. Motion carried.

2015-01 Mr. Van Orden moved, and Mr. Westfall seconded, to deny request to amend the stipulation and consent and to move forward as stated in paragraph 18 of the stipulation and consent. Motion carried.

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2016-10 Mr. Hallett moved, and Mr. Westfall seconded, to accept the Investigative Committee and Legal Counsel recommendation to dismiss and close the docket with the option to re-examine the complaint should more information be provided. Motion carried.

2016-12 Mr. Peery moved, and Mr. Hallett seconded, to accept the complainant's request to withdraw the complaint and Legal Counsel recommendation to dismiss and close the docket. Motion carried.

***(C) Cease & Desist:***

CD2014-01 Mr. Hallett moved, and Mr. Westfall seconded, to close the file. Motion carried.  
Mr. VanOrden asked Staff to update them on any current situations with non-licensees during the Director's Report portion of the meeting.

***(D) Approval of Exam Special Considerations and Exam Scores:***

There were no Exam Special Considerations that required Board approval.

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

Mr. Hallett moved, and Mr. Westfall seconded to approve the Exam 2016 Fourth 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 reviewed the pending new Rule 511 and gave the Board a status update including his presentation of the Rule to the legislature in January. 2) 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. 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. Testing is anticipated to begin as soon as G L Suite notifies the Board office. 4) Mr. Absec updated the Board on new office equipment that staff is considering including a lease on a potential new phone system. 5) Mr. Absec briefed the Board on his activities since the last Board meeting.

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**Treasurer Report:** The Board reviewed the FY 2017 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.

**5. EXAMINATION**

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

Herman Berlin	Zachary Charles Vogl	Vanessa Lynn Pharr
Neelam Somani	Kailey Rae Holt	Cecilia Ann Berry
John Stone Gable	Brian Michael Franklin	Wayne Michael Ririe
Benjamin David Brajcich	William Wesley Caldwell	Kendra Camille Verhoeven
Ryan Michael Patterson	Aric John Taylor	Ivan Sanchez
Martha Susan Eller	Jack Peng	
Samantha Lee Sorensen	Michael S Tashman	

**6. NEW LICENSEES: CP-5773 through CP-5811**

Mr. Peery moved, and Mr. Hallett seconded, to ratify the list of new licensees from CP-5773 through CP-5811 as presented. Motion carried.

Adam David Goodworth	CP-5773	Exam	ID	10/27/2016
Janae Jensen Humphrey	CP-5774	Reciprocity	UT	10/27/2016
Christopher Edward Mavy	CP-5775	Reciprocity	CA	10/27/2016
Lene Heather Westfall	CP-5776	Reciprocity	OR	11/09/2016
Benjamin Taysom Johnson	CP-5777	Reciprocity	CT	11/09/2016
Alexis Ann Yon	CP-5778	Exam	ID	11/09/2016
Lisa Ann Hanes	CP-5779	Reciprocity	CA	11/23/2016
Pamela Jeanne Theriault	CP-5780	Reciprocity	CA	11/23/2016
Ben James Mueller	CP-5781	Exam	ID	11/23/2016
Justin Thomas Allen	CP-5782	Exam	ID	11/23/2016
Rachael Rae Siddoway	CP-5783	Exam	ID	11/23/2016
Angela Martin	CP-5784	Exam	ID	11/23/2016
Kiall Allen Swift	CP-5785	Reciprocity	WA	12/06/2016
Dillon W Simpson	CP-5786	Exam	ID	12/06/2016

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James Chad Yeggy	CP-5787	Exam	ID	12/06/2016
Brian Patrick Lupien	CP-5788	Reciprocity	CA	12/20/2016
Suzanne J Bergstrom	CP-5789	Exam	ID	12/20/2016
Jeffrey Dean Kidd	CP-5790	Exam	ID	01/03/2017
Denise Rey Hanson-Lafever	CP-5791	Reciprocity	AK	01/03/2017
Richard Jason Haugen	CP-5792	Reciprocity	WA	01/03/2017
Raigen Shea Powell	CP-5793	Exam	ID	01/03/2017
Lisa Marie Sharpe	CP-5794	Exam	ID	01/03/2017
Zhu Chu Huang	CP-5795	Exam	ID	01/03/2017
Barbara Marie Feliciano	CP-5796	Reciprocity	CA	01/03/2017
Stephanie Lynn Nelson	CP-5797	Reciprocity	AZ	01/10/2017
Benjamin Gabriel Langa	CP-5798	Grade Transfer	CA	01/11/2017
Nathan-Wilson Ramangmow Rogers	CP-5799	Exam	ID	01/11/2017
Brock Richard Leonardson	CP-5800	Exam	ID	01/11/2017
Wade Everett Aldridge	CP-5801	Exam	ID	01/11/2017
Paden Glen Allen	CP-5802	Exam	ID	01/11/2017
Aaron Kyle Kunde	CP-5803	Exam	ID	01/11/2017
Ahmed Hamid Hassan Tantawi	CP-5804	Reciprocity	CA	01/11/2017
Janae Marie Jensen	CP-5805	Grade Transfer	AZ	01/11/2017
Heather Marie Russell	CP-5806	Exam	ID	01/12/2017
Tabbatha Lee Willis	CP-5807	Exam	ID	01/17/2017
Kirsten Lynn De Simone	CP-5808	Exam	ID	01/18/2017
Benjamin Royal Faulk	CP-5809	Reciprocity	MI	01/18/2017
Krista Noelle Wiscombe	CP-5810	Exam	ID	01/18/2017
Tony Dell Brown	CP-5811	Exam	ID	01/18/2017

**7. FIRM REGISTRATION AND PEER REVIEW PROGRAM**

Ms. Nelson helped lead the Board through a discussion surrounding the latest Exposure Draft relating to the Evolution of Peer Review. The AICPA made amendments to their initial recommendations after receiving comments from numerous stakeholders, including state boards. Some of the potential changes discussed and conveyed to the Board include volume and staffing requirements for administering organizations going forward. Board staff will continue to monitor.

**8. CPE & INVESTIGATIVE COMMITTEE**

Ms. Helton provided an update on the current reporting of CPE by licensees. To date, there are currently just over 400 licensees who need to report. There have also been 37 extensions requested so far with 2 medical exemptions being requested. The CPE committee will meet in early March. Mr. Peery, motioned, and Mr. Westfall seconded to ratify Peter Robbins to a second 5-year term on the CPE Committee. Motion carried.

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**9. NASBA**

Mr. Dockins gave summary report from his recent NASBA Standard Setting Advisory Committee meeting he attended.

The Board's next meeting dates include:

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 1:49 PM.

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Terry Bayless Sr., CPA, Chair

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Dave Westfall, CPA, Vice Chair

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T. Layne VanOrden, CPA, Secretary