

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

The Regular Session of the Idaho State Board of Accountancy was called to order on Wednesday, April 26, 2017 at 8:31 AM with Chair Terry Bayless, CPA, presiding. The Board adjourned to Executive Session at 8:33 AM and returned to Regular Session at 10:00 AM. The meeting adjourned at 3:36 PM.

ROLL CALL

The following members of the Board were present:

Terry Bayless, CPA, Chair

David Westfall, CPA, Vice-Chair

Scott Dockins, CPA, Treasurer

T. Layne VanOrden, CPA, Secretary

Kay Bradford, Public Member

Jae Hallett, CPA Member

Jason Peery, CPA Member

Executive Director Kent Absec and Tami Helton, along with Andrea Rosholt, Legal Counsel, represented Board staff. Melissa Nelson, ISCPA, and Steve McConnel, AICPA, attended the Regular session from 10:20AM to conclusion. Gideon Tolman, DFM Analyst joined the meeting at 1:12PM to conclusion.

1. CONVENE REGULAR SESSION

Mr. Hallett moved, and Mr. Westfall seconded, to accept the minutes of the January 26, 2017 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 Mr. Dockins seconded, to approve the minutes of the January 26, 2017 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2015-01 Mr. Van Orden moved, and Mr. Hallett seconded that pursuant to paragraph 18 of the Stipulation and Consent Agreement the licensee should appear before the Board at their next regularly scheduled meeting to discuss any possible violations of the Agreement. Motion carried.

2016-06 Mr. VanOrden moved, and Mr. Westfall seconded, to accept the Investigative Committee's recommendation 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
April 26, 2017
REGULAR SESSION

2016-09 Mr. Hallett moved, and Mr. Westfall seconded, to accept the Investigative Committee's recommendation to accept the Stipulation and Consent Agreement, issue a Final Order and close the docket. Motion carried.

2017-01 Mr. Peery moved, and Mr. Hallett seconded, to accept the Investigative Committee's recommendation to accept the Stipulation and Consent Agreement, issue a Final Order and close the docket. Motion carried.

(C) Approval of Exam Special Considerations and Exam Scores:

There were no Exam Special Considerations that required Board approval.

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

Mr. Hallett moved, and Mr. Westfall seconded to approve the Exam 2017 First Quarter pass list as presented. Motion carried.

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

(E) Performance Evaluations and Merit Pay Increases: Mr. VanOrden moved, and Mr. Westfall seconded, to accept the salary recommendations for Board Staff as presented by the Executive Director. Motion carried.

4. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec shared the 2016 NASBA summary of performance report for Idaho Exam candidates. 2) Mr. Absec updated the Board on the current migration project the agency has underway with the database provider, GL Solutions. 3) Mr. Absec reviewed with the Board the progress on the April 1, 2017 launch of the new CPA Exam and the potential impact for Idaho candidates who test during the months of April and May 2017 due to the delay in the release of scores. Mr. Absec discussed the work Board Staff has already completed in identifying those who could be potentially impacted and the steps the staff will take to determine if an extension of credit should be granted. Each situation will be examined on a case by case basis. 4) Mr. Absec notified the Board of the upcoming changes in fees related to the CPA Exam and conveyed these increases will have an effective date for Idaho candidates of October 21, 2017 5) Mr. Absec gave an overview of potential rule changes that will need to be taken before the 2018 Idaho Legislature. Mr. McConnel of the AICPA suggested the Board may consider adding a rule that addresses the issue of the steps a firm or individual should take in the event of a cybersecurity breach. Board Staff and Legal Counsel will be reviewing current Idaho Code in relation to cybersecurity breaches and how it can interact with any new rule proposed by the Board. The Board was informed by Mr. Absec that the rulemaking process will begin during the month of May. 6) Mr. Absec briefed the Board on his activities since the last Board meeting.

Treasurer Report: The Board reviewed the FY 2017 year-to-date numbers as reported by Mr. Dockins,

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

Treasurer. Mr. Absec also notified the Board of Information Technology (IT) purchases which will take place at the suggestion of the state IT department prior to the end of the fiscal year.

Legal Counsel Report: Ms. Rosholt gave a presentation to the Board on issues pertinent to the Board from a legal perspective and reviewed the information from the NASBA Legal Counsel conference she attended in March.

5. EXAMINATION

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

Conner Wayne Molyneux
Jeremy John Klein
Bradley Emmett Wright
Kristin Kay Wright
Porter Craig Clayton
Carol Lynn Reed
Lillian Josephine Ragan
Michelle Seusy
Haley Marie Gochnour
Paul Charles B. Sheldon
Jake Kaleb Dudley
Nicole Elizabeth Anderson
Verl Jason Drollinger
Robert Arthur Wood
Joshua Bryan Petersen
Hunter Kelley Evans

Lance Reid Saunders
Brandon Clark Brinton
Marina Andrea Mendoza
Joyce Leung Fernando
Ramsey Williams Reed
Jorge Jaime Garcia
Aaron Kelly Lavarias
Shandl Sue McKee
Maria Sandra Lopez-Garcia
Kent Lee Himes
William Thomas Porter
Christopher M Beukelman
Ryan Michael Paul
Ryan David Stone
Junlin Huang
Meridith Lynn Griffin

6. NEW LICENSEES: CP-5812 through CP-5828

Mr. Hallett moved, and Mr. Westfall seconded, to ratify the list of new licensees from CP-5812 through CP-5828 as presented. Motion carried.

Michael John Cook	CP-5812	Reciprocity	OR
Tonya Mahrie Upshaw	CP-5813	Reciprocity	FL
Shelby Nicole Schelling	CP-5814	Exam	ID
Michelle Alcaraz Dimas	CP-5815	Exam	ID
Benjamin Lee Woodward	CP-5816	Exam	ID

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

Aaron Joseph Wolfley	CP-5817	Exam	ID
Brandee Jo Lopes	CP-5818	Exam	ID
Scott Ryan Cockerill	CP-5819	Reciprocity	CA
Craig Robert Mason	CP-5820	Reciprocity	IL
KayLynn Dalebout	CP-5821	Reciprocity	WY
Kendra Dawn Brown	CP-5822	Reciprocity	WA
Haley Lynn Tryon	CP-5823	Exam	ID
Tianyuan Zhao	CP-5824	Exam	ID
Martha Alyce Wadley	CP-5825	Exam	ID
Jaren Tyler Dayley	CP-5826	Exam	ID
Dallin Van Walker	CP-5827	Exam	ID
Trevor Andrew Seel	CP-5828	Exam	ID

7. AICPA Update

Mr. McConnel led a discussion with the Board focused on the current initiatives of the AICPA and how they relate to the Idaho Board.

8. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Absec, along with Ms. Nelson, ISCPA, led 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 and set a deadline of June 30, 2017 for comment. Mr. Dockins and Mr. VanOrden will work with Mr. Absec on a letter of comment from the Idaho Board. Board staff will continue to monitor. Mr. Absec also notified the Board the PROC committee will be meeting on May 5, 2017.

9. CPE

Ms. Helton provided an update on the activities of the CPE committee and other pertinent issues involved with CPE including In-House certificates to promote uniformity, changes needed to the online CPE reporting website, extension requests from licensees and the awarding of credit for those who go through testing for professional designations that may qualify for CPE. Ms. Helton also led a discussion on the current NASBA Exposure Draft for Model Rules of CPE. Mr. Peery and Mr. Bayless will work with Ms. Helton and Mr. Absec to draft a letter of comment on behalf of the Idaho Board. The comment period ends June 30, 2017. Mr. Peery, motioned, and Mr. VanOrden seconded to approve Shannon Stith to a second 5-year term on the CPE Committee. Motion carried.

10. NASBA

The Board discussed the upcoming NASBA Western Regional which will be held in Coeur d'Alene, ID on June 6th – 8th. Mr. Absec reminded the Board members of the May 5, 2017 registration deadline and covered how travel expenses would be handled for the conference.

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

The Board's next meeting dates include:

Thursday, July 27, 2017
Thursday, October 19, 2017

There being no further business before the Board the meeting was adjourned at 3:36 PM.

Terry Bayless Sr., CPA, Chair

Dave Westfall, CPA, Vice Chair

T. Layne VanOrden, CPA, Secretary