

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
July 27, 2017
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, July 27, 2017 at 8:30 AM with Chair Terry Bayless, CPA, presiding. The Board convened at 9:05AM to 9:40AM for the Hearing of CP-4405. The Board adjourned to Executive Session at 10:00 AM and returned to Regular Session at 12:45 AM. The meeting adjourned at 3:12 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. Laura Lantz, ISCPA, and Melissa Nelson, attended the Regular session from 12:45 PM to conclusion.

1. CONVENE REGULAR SESSION

Mr. Hallett moved, and Mr. Peery seconded, to accept the minutes of the April 26, 2017 Board Meeting Regular Session. Motion carried.

2. EXAMINATION

Examination Candidates: Mr. Peery moved, and Mr. Hallett 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

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3. HEARING for CP-4405

Hearing Officer Molly O’Leary put the hearing on record at 9:05 AM. The proceedings were recorded by a court stenographer. Hearing Officer O’Leary concluded the hearing of CP-4405 at 9:40AM.

4. 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.

5. ACTION ITEMS FROM THE EXECUTIVE SESSION

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

(A) Approve Minutes: Mr. Westfall moved, and Mr. Dockins seconded, to approve the minutes of the April 26, 2017 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2016-01 Mr. Peery moved, and Mr. Dockins seconded to accept the Stipulation and Consent Agreement, issue a Final Order, and close the docket. Mr. Hallett recused himself from the vote. Motion carried.

2017-04 Mr. Peery moved, and Mr. VanOrden 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.

2017-05 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) Cease & Desist: No action taken on Cease and Desist dockets.

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

Mr. VanOrden moved, and Ms. Bradford seconded, to approve the Exam Special Consideration applicant that appeared before the Board during Executive Session to sit for the CPA Examination as an Idaho candidate. Motion carried.

No exam scores were presented due to the late release of the exam scores from the new version of the CPA exam launched April 1, 2017.

No exam 2017 Second Quarter pass list was presented due to the late release of the scores from the new version of the CPA exam launched April 1, 2017.

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

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(F) Ratify Disclosures on License Renewals/Reinstatements:

Mr. Hallett motioned, and Mr. Westfall seconded to ratify the presented decisions by the Board Staff regarding the most current license renewal disclosures. Motion carried.

(G) Performance Evaluations and Merit Pay Increases: There were no performance evaluations or merit pay increases to consider.

7. REPORTS TO THE BOARD

Director Report: 1) Mr. Absec reported to the Board that 99.2% of license renewals were done via the online renewal system. This usage percentage is slightly increased from the previous year. Mr. Absec also reported that the Board paid \$15,411 in fees to the current credit card payment processor, Access Idaho. 2) Mr. Absec discussed Executive Order 2017-06 and outlined the actions that have been taken and will be taken to carry out the Executive Order at the agency level. Mr. Hallett suggested a possible survey be sent to new licensees regarding their interest in providing insight to the Board regarding the licensing process. 3) Mr. Absec reported on the amended rule changes that have been submitted and are awaiting approval from the Department of Financial Management before presenting the proposed changes to the Office of the Administrative Rules Coordinator for publication in the administrative bulletin. 4) Mr. Absec reviewed with the Board the latest score release dates for the new CPA exam sections and details regarding how our candidates may be impacted. 6) Mr. Absec reported to the Board the status and expected roll out date for the new database software from GL Solutions. 7) Mr. Absec discussed NASBA's exposure draft on use of titles and will be drafting the Board's comments to be submitted to NASBA. Mr. Absec asked that any input from Board members be submitted within the next two weeks. 8) 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, Treasurer. Ms. Helton notified the Board of information technology (IT) purchases which took place at the suggestion of the state IT department prior to the end of the fiscal year and the upcoming purchase of the new office telephone system.

Legal Counsel Report: Ms. Rosholt gave a presentation to the Board on issues pertinent to the Board from a legal perspective.

8. NEW LICENSEES: CP-5829 through CP-5858

Mr. Hallett moved, and Ms. Bradford seconded, to ratify the list of new licensees from CP-5829 through CP-5858 as presented. Motion carried.

Joseph Tyler Bunderson	CP-5829	Exam	ID	04/27/2017
William Walker Birdsall	CP-5830	Exam	ID	05/03/2017
Garth Vance Rogers	CP-5831	Exam	ID	05/03/2017
Christopher Joseph Stevens	CP-5832	Exam	ID	05/11/2017
Morgan James Browning	CP-5833	Reciprocity	NM	05/16/2017
Mark Edmund Joseph	CP-5834	Reciprocity	CO	06/05/2017

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Matthew Duff Peterson	CP-5835	Reciprocity	WA	07/01/2017
Brittney Christina Duffin	CP-5836	Exam	ID	07/01/2017
Kyle Dean Sales	CP-5837	Reciprocity	WA	07/01/2017
Casey Aaron Howell	CP-5838	Exam	ID	07/01/2017
Clark Jacob Bigler	CP-5839	Reciprocity	WA	07/03/2017
Robert Jacade Hickman	CP-5840	Reciprocity	CA	07/01/2017
Stephen Paul Hunt	CP-5841	Reciprocity	MT	07/01/2017
Robin Lynn Walton	CP-5842	Reciprocity	OR	07/01/2017
Maiko Muromachi Rueff	CP-5843	Exam	ID	07/01/2017
Timothy Patrick McGree	CP-5844	Exam	ID	07/01/2017
Kashif Mohammed	CP-5845	Grade Transfer	AK	07/01/2017
Emily Marie Hurley	CP-5846	Exam	ID	07/01/2017
Darren Carl Smith	CP-5847	Reciprocity	OR	07/01/2017
Steven Robert Dyck	CP-5848	Reciprocity	CO	07/01/2017
Burke T McArthur	CP-5849	Exam	ID	07/01/2017
Troy Michael Cunningham	CP-5850	Exam	ID	07/01/2017
Caleb Anthony Schurger	CP-5851	Reciprocity	CA	07/11/2017
Robert Wayne Leavitt	CP-5852	Exam	ID	07/11/2017
Timothy Michael Hoyt	CP-5853	Grade Transfer	SC	07/12/2017
Brenda Sue McCandless	CP-5854	Exam	ID	07/12/2017
Matthew Sorrell Dodson	CP-5855	Reciprocity	VT	07/12/2017
Karina Dawn Myles	CP-5856	Exam	ID	07/12/2017
Devon Lynn Jenks	CP-5857	Exam	ID	07/12/2017
Heidi Melinda Shelton	CP-5858	Reciprocity	CA	07/13/2017

9. Licensure Fees/Fines Waiver Requests:

There were no waiver requests to report.

10. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Absec reported submitting a response letter to Ms. Beth Thoresen, Director of the AICPA Peer Review Program, and NASBA's Compliance Assurance Committee regarding the January 2017 Discussion Paper on the Proposed Evolution of Peer Review. Board staff will continue to monitor.

11. CPE

Mr. Absec discussed the issue of late submission of CPE documentation during the latest CPE reporting period. The Board granted staff full discretion in handling late CPE submission in the future as outlined in the Act & Rules. Mr. Peery, motioned, and Mr. Dockins seconded to approve Anca Page to a 5-year term on the CPE Committee. Motion carried.

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12. NASBA

Mr. Absec reported items of interest from the NASBA Regional meeting members recently attended.

13. Elections

Mr. Hallett moved, and Ms. Bradford seconded to make the following appointments as Board officers for the term of September 1, 2017 to August 31, 2017. Mr. Westfall, Chair; Mr. VanOrden, Vice-Chair; Mr. Dockins, Secretary; and Mr. Peery, Treasurer; motion carried.

Mr. VanOrden moved, and Mr. Peery seconded to appoint Mr. Bayless as the incoming Chair of the Investigative Committee for a one year term to begin September 1, 2017 and end August 31, 2018. Motion carried.

Mr. Dockins moved, and Mr. Hallett seconded to appoint Mr. Jerry Tarter for a one year term as Chair on the PROC Committee to run from September 1, 2017 to August 31, 2018, motion carried.

Mr. Westfall recognized Mr. Bayless and Ms. Bradford for their service to the Board for the past five years. Mr. Absec also thanked Mr. Bayless and Ms. Bradford for their commitment and dedication to the Board and the assistance they have provided over the years.

The Board's next meeting date is:

Thursday, October 19, 2017

There being no further business before the Board the meeting was adjourned at 3:12 PM.

Dave Westfall, CPA, Chair

T. Layne VanOrden, CPA, Vice Chair

Scott Dockins, CPA, Secretary