

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
January 18, 2018  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, January 18, 2018 at 8:39 AM with Chair David Westfall, CPA, presiding. The Board adjourned to Executive Session at 8:40 AM and returned to Regular Session at 10:11 AM. The meeting adjourned at 2:56 PM.

**ROLL CALL**

The following members of the Board were present:

David Westfall, CPA, Chair

T. Layne VanOrden, CPA, Vice-Chair

Scott Dockins, CPA, Secretary

Jason Peery, CPA, Treasurer

Jae Hallett, CPA Member

James Bell, CPA Member

Julie Ellsworth, Public Member

Executive Director Kent Absec and Tami Helton, along with Andrea Rosholt, Legal Counsel, represented Board staff.

**1. CONVENE REGULAR SESSION**

Mr. Van Orden moved, and Mr. Dockins seconded, to accept the minutes of the October 19, 2017 Board Meeting Regular Session. Motion carried.

**2. EXECUTIVE SESSION**

David Westfall, Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a vote to adjourn to Executive Session. The Board voted as follows: David Westfall, yes; Scott Dockins, yes; James Bell, yes; Layne VanOrden, yes; Jae Hallett, yes; Julie Ellsworth, 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. Peery seconded, to accept the minutes of the October 19, 2017 Board Meeting Executive Session. Motion carried.

*(B) Status Reports on Complaint Dockets:*

2017-06 Mr. Peery moved, and Mr. Dockins seconded to accept the Stipulation and Consent Agreement, issue a Final Order and close the docket. Motion carried.

2017-09 Mr. Peery moved, and Mr. Bell seconded to accept the Stipulation and Consent Agreement, issue a Final Order and close the docket. Motion carried.

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**(C) Cease & Desist:** No action taken as there are no Cease and Desist dockets.

**(D) Approval of Exam Scores and Pass Lists:**

Mr. Peery moved, and Mr. Hallett seconded, to approve the Exam scores as presented from 4<sup>th</sup> Quarter, 2017. Motion carried. Mr. Peery moved, and Mr. Hallett seconded to ratify the 4<sup>th</sup> Quarter Exam Pass List as presented. Motion carried.

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

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

**4. REPORTS TO THE BOARD**

**Director Report:** 1) Mr. Absec provided an update to the Board on the four pending rules before the 2018 Idaho Legislature. Mr. Absec reported the rules were presented to the Senate Commerce and Human Resources Committee and will be presented to the House Business Committee on Tuesday, January 23<sup>rd</sup>. 2) Mr. Absec reported on potential proposed rule changes that would go before the 2019 Idaho Legislature. The Board discussed the possibility of making changes to the Retired/Inactive status with respect to whether individuals would be able to provide limited volunteer services. Mr. Absec also asked the Board to consider changes to some rules around Peer Review and Continuing Professional Education, CPE. The Board will be sent further information for discussion at the April meeting. 3) Mr. Absec reported to the Board the status of the migration of the database software from GL Solutions. Mr. Absec reported that Board Staff continues to encounter many obstacles with the migration and that it has been a very challenging process. 4) Mr. Absec updated the Board on issues involving a new phone system and the installation of a new fiber network. Mr. Absec provided the Board with a tentative lease agreement for the current location and two payment options. Both options included new carpet and fresh paint for the office space. The Board inquired about other alternatives. Mr. Absec said he would contact the state leasing department to see what may be available and the terms. 5) Mr. Absec briefed the Board on his activities since the last Board meeting.

**Treasurer Report:** The Board reviewed the FY 2018 year-to-date revenues and expenses as reported by Mr. Peery.

**Legal Counsel Report:** Ms. Rosholt gave a presentation to the Board on issues pertinent to the Board from a legal perspective including information on activity by the Administrative Hearing Officer Committee and potential impact on the Administrative Procedures Act. To date, there has been no legislative action since the Interim Committee met in October. Ms. Rosholt and Mr. Absec will continue watching for any new legislation that may be introduced. Ms. Rosholt also provided insight into the possibility of formal complaints being filed against individuals who have a license in a lapsed status. Ms. Rosholt will inquire with other state boards while at the upcoming NASBA Legal Counsel Conference and make a report at the April meeting.

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**5. EXAMINATION**

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

Exam Candidates - First Time or Transfer 10/12/2017 to 1/11/2018

Robert Drasso	Jefri Rios	Lizabeth Rushton
Cameron Layton	Kaden Pfeiffer	Anjalika Pupko
Brandon Jones	Jessica McCafferty	Angela Hudson
Isaac Kimball	Timothy Jackson	
Scot Fetters	Adam Franklin	

**6. NEW LICENSEES: CP-5906 through CP-5939**

Mr. Hallett moved, and Mr. Peery seconded, to ratify the list of new licensees from CP-5906 through CP-5939 as presented. Motion carried.

Troy Jason Earl	CP-5906	Exam	ID	10/12/2017
Rachel Marie Pantone	CP-5907	Exam	ID	10/18/2017
Samantha Jo Keating	CP-5908	Exam	ID	10/18/2017
Lorraine Michele Burkey	CP-5909	Reciprocity	CA	10/26/2017
Jennifer Kay Retana	CP-5910	Reciprocity	CA	10/26/2017
Wendell Allen DeLano	CP-5911	Reciprocity	CA	10/26/2017
Chelsea Jeannette Bateman	CP-5912	Exam	ID	10/26/2017
Anjanette Areanna Call	CP-5913	Exam	ID	10/26/2017
Joseph Paul Tocco	CP-5914	Exam	ID	10/26/2017
Wesley Ivan Gruenberg	CP-5915	Reciprocity	IL	10/30/2017
Landon Max Hartley	CP-5916	Exam	ID	11/6/2017
Heidi Kaminar Carey	CP-5917	Exam	ID	11/6/2017
John Howell White	CP-5918	Reciprocity	CO	11/6/2017
Amanda Sue Gutteridge	CP-5919	Reciprocity	VA	11/6/2017
Vickie Lee Schar	CP-5920	Reciprocity	CA	11/15/2017
Matthew David Goodfellow	CP-5921	Exam	ID	11/15/2017
Derek Tyler Schwabedissen	CP-5922	Exam	ID	11/16/2017
John Powell Watters	CP-5923	Reciprocity	CA	11/29/2017
Kyle H Billman	CP-5924	Reciprocity	CO	11/29/2017
William Averre Crook	CP-5925	Reciprocity	NC	12/12/2017
Kellie Ann Bergey	CP-5926	Exam	ID	12/21/2017
Kimberly Lynn Wessels	CP-5927	Reciprocity	CA	1/2/2018
Kristi Lyn Thiel	CP-5928	Reciprocity	AK	1/2/2018
Kereen Dose	CP-5929	Reciprocity	WA	1/2/2018
Amanda Rachelle Copeland	CP-5930	Reciprocity	WA	1/2/2018
Timothy John Gutteridge	CP-5931	Grade Transfer	DC	1/2/2018

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Julie Ann Grunzweig	CP-5932	Exam	ID	1/2/2018
Nathan Von Faler	CP-5933	Reciprocity	AZ	1/2/2018
James Jay Kohn	CP-5934	Reciprocity	FL	1/2/2018
Arnulfo G Garza	CP-5935	Reciprocity	WA	1/2/2018
Mary Lou Pasto	CP-5936	Exam	ID	1/2/2018
Ada Victoria Beall	CP-5937	Exam	ID	1/3/2018
Scott David Babcock	CP-5938	Exam	ID	1/3/2018
Shawn Kenneth Barber	CP-5939	Reciprocity	AZ	1/3/2018

**7. EXECUTIVE ORDER 2017-06, LICENSING FREEDOM ACT**

Mr. Absec provided an update to Executive Order 2017-06 which discusses the licensing requirements for a Certified Public Accountant as found in the Idaho Accountancy Act & Rules. Mr. Absec informed the Board the Lt. Governor's office provided reporting format and that he will continue to work on the Executive Order and will have a draft available for their review at the April meeting.

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

Mr. Absec and Ms. Rosholt provided the Board with an update on a topic from a prior meeting involving possible action with firms which have consecutive failed peer reviews and/or consecutive 'non-pass' peer reviews. Ms. Rosholt provided the Board with language used in the state of Washington around occurrences where a firm has had consecutive fail and/or 'non-pass' - reviews. The Board discussed the issue of when a firm should notify the Board that they have been notified they will be receiving a 'non-pass' peer review. Mr. Absec and Ms. Rosholt will continue to research this topic and report back to the Board in April.

**9. CPE**

Ms. Helton presented an update on CPE reporting for the 2017 year and reminded the Board the reporting deadline is January 31<sup>st</sup>. Mr. Absec and Ms. Helton reviewed with the Board information regarding the revised Uniform Accountancy Act Model Rules Article 3, covering continuing professional education. Mr. Absec reported that he will have the Model Rules back in front of the Board in April for further discussion in April. Staff to follow.

Mr. Hallett and Ms. Rosholt were excused from the meeting at 2:50 PM.

**12. NASBA**

Mr. Absec gave the Board an overview of issues that NASBA is currently either working on or seeking comments. Mr. Absec reported that the issue of the use of the CGMA title and its incorporation into the Uniform Accountancy Act, UAA, will not be revisited since state boards unanimously opposed any such language being in the UAA. Mr. Absec also updated the Board on NASBA's Reorganization Impact Task Force which deals with the restructuring of the AICPA. Mr. Absec reported he wrote a letter to the Task Force outlining Idaho's concerns which included the areas of peer review, exam, ethics certification and the AICPA Code of Conduct. Staff will continue to follow this Task Force. Mr. Absec also provided the Board with information regarding a possible new pathway to the CPA being discussed by NASBA. Mr. Absec reported that changes in technology are a driving force for this initiative. Mr. Absec said he would gather more information at the upcoming Executive Director Conference. Mr. Peery provided an update from the recent meeting of the NASBA Education Committee and Mr. Dockins provided a report on the NASBA Standard

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Setting Committee meeting he recently attended.

The Board set the following meeting dates for the 2018 calendar year:

- Wednesday, April 25, 2018
- Thursday, July 19, 2018
- Thursday, October 18, 2018

There being no further business before the Board the meeting was adjourned at 2:56 PM.

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T. Layne VanOrden, CPA, Vice Chair

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Scott Dockins, CPA, Secretary

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Jason Peery, CPA, Treasurer