

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 25, 2018
REGULAR SESSION

The Regular Session of the Idaho State Board of Accountancy was called to order on Wednesday, April 25, 2018 at 8:32 AM with Vice-Chair, T. Layne Van Orden, CPA, presiding. The Board adjourned to Executive Session at 8:34 AM and returned to Regular Session at 11:03 AM. The meeting adjourned at 2:37 PM.

ROLL CALL

The following members of the Board were present:

T. Layne Van Orden, CPA, Vice-Chair

Scott Dockins, CPA, Secretary

Jason Peery, CPA, Treasurer

Jae Hallett, CPA Member

Jim Bell, CPA Member

Executive Director Kent Absec and Tami Helton, along with Andrea Rosholt, Legal Counsel, represented Board staff. Laura Lantz, ISCPA, attended the Regular session from 11:03AM to conclusion.

David Westfall, CPA, Chair and Julie Ellsworth, Public Member were absent.

1. CONVENE REGULAR SESSION

Mr. Peery moved, and Mr. Hallett seconded, to accept the minutes of the January 18, 2018 Board Meeting Regular Session. Motion carried.

2. EXECUTIVE SESSION

T. Layne Van Orden, Vice-Chair, citing *Idaho Code* Section 74-206 (1) (d) & (f) called for a vote to adjourn to Executive Session. The Board voted as follows: Scott Dockins, yes; Jae Hallett, yes; Jason Peery, yes; and Jim Bell, 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. Peery moved, and Mr. Dockins seconded, to approve the minutes of the January 18, 2018 Board Meeting Executive Session. Motion carried.

(B) Ratify CPE Committee Decision:

Mr. Peery moved, and Mr. Dockins seconded, to ratify mailing licensee's letters advising them that based on their prior extensions, the CPE Committee will not grant further extensions for a period of five (5) years without first appearing before the Board. Motion carried.

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

Mr. Peery moved, and Mr. Bell seconded, to approve the special exam candidate. Motion carried.

Mr. Bell moved, and Mr. Dockins seconded, to approve the Uniform CPA Exam Scores as presented. Motion

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
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April 25, 2018
REGULAR SESSION

carried.

Mr. Bell moved, and Mr. Hallett seconded to approve the Exam 2018 First Quarter pass list as presented. Motion carried.

(D) Status Reports on Complaint Dockets:

2017-10 Mr. Peery moved, and Mr. Dockins 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.

(E) Cease & Desist: There were no Cease & Desist dockets requiring action.

(F) License Special Consideration: There were no Licensure Special Considerations requiring action.

(G) Performance Evaluations and Merit Pay Increases: Mr. Dockins moved, and Mr. Bell 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 updated the Board on the status of a potential new database system and issues involving a new phone system including the installation of a new fiber network. 2) Mr. Absec updated the Board on the AICPA launch of their new exam software. Mr. Dockins moved, and Mr. Bell seconded to grant Board Staff the ability to grant extensions on a case by case basis depending on circumstances as they arrive due to the launch of the AICPA's new exam software. 3) Mr. Absec led a discussion of Lewis-Clark State College education path to CPA and how it relates to the Idaho Accountancy Act & Rules. 4) Mr. Absec discussed anticipated rule changes for the 2019 legislative session. Mr. Bell moved, and Mr. Dockins seconded, amend Rule 108, Retake and Granting of Credit which refers to the paper CPA exam and renumber the sections accordingly. Motion carried. Mr. Peery, moved, and Mr. Dockins, seconded, to update Rule 304.01, Reciprocal Licensure – Interstate Reciprocity. Motion carried. Mr. Peery, moved, and Mr. Hallett, seconded, to modify Rule 502.02 (a) (ii), Exceptions, Extensions, and Exemptions - Exemptions for Inactive or Retired. Motion carried. Mr. Dockins, moved, and Mr. Peery, seconded, to update Rule 606.02, Reporting to the Board – Peer Review Documentation. Motion carried. Mr. Hallett, moved, and Mr. Dockins, seconded, to update Rule 617, Penalty for Failure to Comply. Motion carried. 5) Mr. Absec briefed the Board on his activities since the last Board meeting.

Treasurer Report: The Board reviewed the FY2018 year-to-date numbers as reported by Mr. Peery, Treasurer. Mr. Absec also notified the Board of the potential of encumbering FY17 funds for a potential new data base.

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. Ms. Rosholt also led a discussion on the NASBA Center for Public Trust's Ethical Leadership training. Ms. Rosholt reported that a training module can be tailored to Idaho's Act and Rules. Mr. Peery, moved, and Mr. Bell, seconded to allow Board staff to utilize NASBA Center for Public Trust ethics discipline

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 25, 2018
REGULAR SESSION

training modules. Motion carried.

5. EXAMINATION

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

Name	ATT Export Date
Perry Andrew Hill	01/22/2018
Alicia Michelle Dillon	01/22/2018
Truong Ngoc Ha	01/22/2018
Zachary Taylor Potts	01/22/2018
Abdirahim Mohamud Osman	01/24/2018
Austin Michael Nelson	01/24/2018
Nicole Marie Wilson	01/24/2018
Candace Nicole Stevens	01/30/2018
Lynette Melanie Mobley	01/30/2018
Marisa Rose Grayson	02/05/2018
William James Conrad	03/01/2018
Carlyce Ann Fisher	03/01/2018
Ian Christopher Weight	03/06/2018
Adam Garrison Hill	03/07/2018
Michelle Renee Wood	03/07/2018
Jonathan Daniel Onoh	03/21/2018
Roxanne Denise Hays	03/22/2018
Jared Robert Hessing	03/22/2018
Monica Celeste Sander	03/22/2018

6. NEW LICENSEES: CP-5940 through CP-5971

Mr. Hallett moved, and Mr. Dockins seconded, to ratify the list of new licensees from CP-5940 through CP-5971 as presented. Motion carried.

Name	License #	License Method	State	Issue Date
William Wesley Caldwell	CP-5940	Exam	ID	01/17/2018
Richard James Brockel	CP-5941	Exam	ID	01/17/2018
Karla Lizeth Esparza	CP-5942	Exam	ID	01/17/2018
Jordan Lance Lamprecht	CP-5943	Exam	ID	01/17/2018
Christopher John Matika	CP-5944	Exam	ID	01/17/2018
Alexa Marie Wheeler	CP-5945	Exam	ID	01/17/2018
Andrea Marie Braden	CP-5946	Exam	ID	01/17/2018

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 25, 2018
REGULAR SESSION

Robb Harrison Hayes	CP-5947	Exam	ID	01/17/2018
Clark Mathew Baldus	CP-5948	Exam	ID	01/17/2018
Steven Edward Meadows	CP-5949	Reciprocity	CA	01/17/2018
Kelli Zemanek	CP-5950	Exam	ID	01/17/2018
Zackary Jacob Gutches	CP-5951	Grade Transfer	AK	01/25/2018
Kaelie Zayne Cardoza	CP-5952	Grade Transfer	CA	01/25/2018
Tyler Joseph Akins	CP-5953	Reciprocity	OK	01/25/2018
Daniel MacNabb Norton	CP-5954	Grade Transfer	VA	01/25/2018
Tyrel Garner	CP-5955	Exam	ID	01/25/2018
Evan Theodore McLaughlin	CP-5956	Reciprocity	VA	01/25/2018
Richard Allen Arnold	CP-5957	Exam	ID	01/30/2018
Kayla Marie Allison	CP-5958	Exam	ID	02/01/2018
Rosanne Dolores Seig	CP-5959	Reciprocity	CA	02/06/2018
Ethan Daniel Coleman	CP-5960	Exam	ID	02/20/2018
Bradley Emmett Wright	CP-5961	Exam	ID	03/01/2018
Brandon Michael Bush	CP-5962	Exam	ID	03/07/2018
Wenxia Li	CP-5963	Reciprocity	ND	03/07/2018
Sean Alexander Haire	CP-5964	Exam	ID	03/22/2018
Neil Robert Clark	CP-5965	Exam	ID	03/22/2018
Imari Shayne Tausili Molifua	CP-5966	Exam	ID	03/22/2018
Melissa Ann Warwick	CP-5967	Exam	ID	04/02/2018
John Eric Abreu	CP-5968	Exam	ID	04/02/2018
Alexys Brimhall Brower	CP-5969	Reciprocity	UT	04/04/2018
Samantha Nicole Smith	CP-5970	Exam	ID	04/04/2018
Sara Joanne Crumly	CP-5971	Exam	ID	04/17/2018

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 notices for comment from stakeholders and the public would be posted through May 10, 2018 and provided the Board with statistics on number of days involved in processing licensure applications. The final report for the Board is due by July 1, 2018. Mr. Absec will provide a final copy of the report to the Board at the July 18, 2018 meeting.

8. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Absec reported to the Board that 89 peer reviews are scheduled with 2018 due dates. Eleven were completed in the first quarter but the Board had only received acceptance letters on three of the reviews, all had a pass rating. Twenty-four reviews have a second quarter due date. Mr. Absec also informed the Board he is working with Idaho Society of CPAs Executive Director, Laura Lantz, on the agreement which would allow a representative from the Board's PROC to attend the Society's Peer Review Reporting Acceptance Body, RAB.

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
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Mr. Absec also reported he is anticipating that NASBA's Compliance Assurance Committee, CAC, will hold a meeting this summer for state PROC committees. Mr. Absec will follow with more information in July.

9. CPE

Ms. Helton provided an update on the activities of the CPE committee and other pertinent issues involved with CPE including the changes made to Articles 3 and 6 of NASBA's Uniform Accountancy Act Model Rules, sponsor certificate issues, the reporting of Nano courses for CPE credit, and extension requests from licensees. Mr. Peery, motioned, and Mr. Dockins seconded to have Board staff mail letters to licensees who have been granted multiple extension requests during a five-year period stating that they will need to first appear before the Board for consideration prior to any further extension being granted. Motion carried.

10. NASBA

Mr. Absec reminded the Board that NASBA committee interest forms for 2018-2019 were due by April 24, 2018. The Board discussed the launch of Gateway 2.0 and the potential new pathway to CPA with technology emphasis. The Board discussed the upcoming NASBA Western Regional which will be held Olympic Valley, CA, June 26th – 28th. Mr. Absec reminded the Board members of the May 18, 2018 registration deadline and covered how travel expenses would be handled for the conference.

11. UPCOMING MEETINGS & EVENTS

Laura Lantz, Idaho Society, discussed the upcoming Roadshow locations, their June Annual Meeting on June 15th and associated events.

The Board's next meeting dates include:

Wednesday, July 18, 2018
Thursday, October 18, 2018

There being no further business before the Board the meeting was adjourned at 2:37 PM.

T. Layne Van Orden, CPA, Vice Chair

Scott Dockins, CPA, Secretary

Jason Peery, CPA, Treasurer