

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

The Regular Session of the Idaho State Board of Accountancy was called to order on Wednesday, July 18, 2018 at 8:36 AM with Chair, Dave Westfall, CPA, presiding. The Board adjourned to Executive Session at 8:36 AM and returned to Regular Session at 9:45 AM. The meeting adjourned at 3:07 PM.

**ROLL CALL**                   The following members of the Board were present:

David Westfall, CPA Chair  
T. Layne Van Orden, CPA, Vice-Chair  
Scott Dockins, CPA, Secretary  
Jason Peery, CPA, Treasurer  
Jae Hallett, CPA Member  
Jim Bell, CPA Member  
Larry Hunter, Public Member

Executive Director Kent Absec and Tami Helton, along with Andrea Rosholt, Legal Counsel, represented Board staff. Mr. Dockins was excused from the meeting at 2:15pm.

**1. CONVENE REGULAR SESSION**

Mr. Peery moved, and Mr. Hallett seconded, to accept the minutes of the April 25, 2018 Board Meeting Regular Session with the amendment of Section 3.B to reflect that licensees shall receive 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.

**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: T. Layne Van Orden, yes; Scott Dockins, yes; Jae Hallett, yes; Jason Peery, yes; Jim Bell, yes; and Larry Hunter, 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 April 25, 2018 Board Meeting Executive Session. Motion carried.

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

2018-02 Mr. Peery moved, and Mr. Van Orden seconded, to accept the Investigative Committee's recommendation that the case be dismissed as cause has not been shown as a violation of the Accountancy Act and Rules. Motion carried.

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

The Board was updated on activity by Board Staff and Legal Counsel with a non-licensee who the board office discovered was conducting and issuing audit reports. Legal Counsel corresponded with the individual who agreed to discontinue performing such services as well as contacting the client stating they were not in compliance with Idaho Code 54-221, Issuance of a Report. The individual claims this was the only audit report they had issued.

***(D) Approval of License and Exam Special Consideration, and Exam Scores:***

There were no licensure or exam special considerations requiring action.

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

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

Mr. Van Orden motioned, and Mr. Peery seconded to accept the score of an exam candidate who had an issue at a Prometric testing site while testing. Motion carried.

***(E) Ratify Disclosures on License Renewals/Reinstatements:***

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

***(F) Performance Evaluations and Merit Pay Increases:*** Mr. Hallett moved, and Mr. Van Orden seconded, to approve submission of the salary recommendations to the Department of Financial Management previously approved at the April 25, 2018 meeting as presented by the Executive Director. Motion carried.

**4. EXAMINATION**

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

<b>Name</b>	<b>ATT Export Date</b>
Esequiel Uribe-Hernandez	04/18/2018
Tevis William Lee	04/30/2018
Benjamin Thomas Hardy	04/30/2018
Rusti Lyn Joiner	05/03/2018
Jacob Aaron Luster	05/03/2018
Jade Michelle Davenport	05/03/2018
Caitlin Elizabeth Jones	05/03/2018
Derek Evan Barnes	05/14/2018
Kassity Marie Polensky	05/14/2018
Andrew Kyle Ruesink	05/14/2018

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Timothy Steven Butler	05/14/2018
Sydne Kristine Watson	05/17/2018
Matthew Adam Ingersoll	05/17/2018
Cameron Wade Wells	05/17/2018
Laura Patricia Espinoza	06/07/2018
Montana Epstein	06/07/2018
Flaviano Rodrigues Nieto	06/07/2018
Alyssa Renee Hudson	06/07/2018
Tobey Danae Cook	06/07/2018
Brenna Nicole Kisling	06/07/2018
April Lynn Matlock	06/07/2018
Taylor Nicole Nelson	06/13/2018
Reed John Burroughs	06/13/2018
Brandon Garrett Juber	06/13/2018
Braden Lee Bennett	06/13/2018
Andrea Kristine Allen	06/13/2018
Carlen Vrocher Ensley	06/13/2018
Audrey Madeline Florence	06/13/2018
Delanie Stevens Miller	06/14/2018
Drew Michael Hanson	06/21/2018
Cole Mitchell Mansanarez	06/21/2018
Diana Carolina Gomez-Gil	06/21/2018
Michael Jason Pearce	06/26/2018
Ziyu Liu	06/26/2018
Michaela Charlet Turley	06/28/2018
Larren David Walker	06/28/2018
Bridget Camille Mitchell	06/28/2018
Neal Robert Ball	07/05/2018
Bryce Timothy Morrison	07/10/2018
Phillip Curtis Rowe	07/10/2018
Kilie Kristina White	07/10/2018
Judy Janene Loudon	07/10/2018

The Board requested Staff work with NASBA regarding the ability to compile school specific information regarding exam score performance and work with the institutes of higher education within Idaho on what and how the information may be used.

## **5. REPORTS TO THE BOARD**

**Director's Report:** 1) Mr. Absec provided the board with a review of the agency's response to Executive Order 2017-06, Licensing Freedom Act, which was submitted to the Office of the Lt. Governor per the

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executive order. 2) Mr. Absec presented the Board with a draft of potential rule changes which could be submitted during the 2019 legislative session. 3) Mr. Absec updated the Board on current topics surrounding the CPA exam. Those topics included the score release dates for both the 3<sup>rd</sup> and 4<sup>th</sup> quarter as well as a review of the delayed score release for 2<sup>nd</sup> quarter. The other topics discussed were the concept of year around testing and the national discussion of changing the time a candidate will have to pass all four sections of the exam. 4) Mr. Absec reviewed his activities since the April Board meeting.

**Treasurer Report:** The Board reviewed the final FY2018 numbers as reported by Mr. Peery, Treasurer.

**Legal Counsel Report:** Ms. Rosholt gave a presentation to the Board on issues pertinent to the Board from a legal perspective. Ms. Rosholt also led a discussion on individual and firm mobility and how it applies to situations presented to Board Staff.

**6. NEW LICENSEES: CP-5972 through CP-5994**

Mr. Peery moved, and Mr. Van Orden seconded, to ratify the list of new licensees from CP-5972 through CP-5994 as presented. Motion carried.

**4/25/18 to 7/12/18**

<b>Name</b>	<b>License #</b>	<b>License Method</b>	<b>State</b>	<b>Issue Date</b>
Isaac Eric Ohm	CP-5972	Exam	ID	04/25/2018
Audra Anne Stewart	CP-5973	Exam	ID	05/03/2018
Jason Mark Lindstrom	CP-5974	Reciprocity	AZ	05/08/2018
Krista Marie McDonald	CP-5975	Reciprocity	IA	05/08/2018
Angus Jackson Anderson	CP-5976	Exam	ID	07/02/2018
Rebecca Ellen Duncan	CP-5977	Reciprocity	VA	07/02/2018
Ethan Bradley Graham	CP-5978	Grade Transfer	OR	07/02/2018
Jessica Lynn Mishler	CP-5979	Exam	ID	07/02/2018
Ronald Keith Moore	CP-5980	Reciprocity	CA	07/02/2018
Nicole Elizabeth Anderson	CP-5981	Exam	ID	07/02/2018
Carol Shannon Wyckoff	CP-5982	Grade Transfer	CA	07/02/2018
Tanya Marie Shull	CP-5983	Exam	ID	07/03/2018
Kenneth Eldon Webster	CP-5984	Exam	ID	07/02/2018
Maria Elena Thomas	CP-5985	Exam	ID	07/02/2018
Richard Lloyd Davey	CP-5986	Reciprocity	CA	07/03/2018
James Francis Scott	CP-5987	Exam	ID	07/02/2018
Corey Dale Johnson	CP-5988	Reciprocity	NV	07/03/2018
Yuen Yuen Sauter	CP-5989	Exam	ID	07/05/2018
Morgan Joseph Ciavarella	CP-5990	Exam	ID	07/05/2018
Kevin McGlynn Hatrick	CP-5991	Reciprocity	TX	07/09/2018
Ryan David Stone	CP-5992	Exam	ID	07/09/2018
Christopher M Beukelman	CP-5993	Exam	ID	07/09/2018
Marina Mendoza	CP-5994	Exam	ID	07/12/2018

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***Licensure Fees/Fines Waiver Requests:*** Mr. Peery motioned, and Mr. Bell seconded, to ratify staff decision that the fee abatement request be denied. Mr. Dockins abstained. Motion carried.

**7. 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 seven of the reviews to date. Twenty-four reviews have a second quarter due date with only information on one of those reviews received to date. The Board also received two requests for the board to grant extensions which the Board was given an update.

**8. CPE**

Ms. Helton provided an update on the CPE extension requests and CPE Reciprocity. The Board accepted Board Staff's recommendation to gather more information regarding CPE Reciprocity.

**9. NASBA**

Members of the Board who attended the NASBA Western Regional meeting provided an overview of important issues from the conference including information on the CPA Alt-pathway and the report of the Reorganizational Impact Task Force on the AICPA. Mr. Absec informed the Board that Mr. Dan Dustin, VP of State Board Relations for NASBA will be attending the Board's October meeting.

**10. NEGOTIATED RULE MAKING**

The Board reviewed two written comments regarding the rules under consideration. Mr. Dockins provided more detail on the written comment submitted by the Idaho Society of CPAs to the Board regarding Rule 606.02, Peer Review Documentation. There were no other comments brought before the Board either in person or via the telephone conference call option.

At the conclusion of the Negotiated Rule Making meeting, Mr. Peery moved, and Mr. Hallett seconded to proceed forward with the suggested amendments to Rule 606 to take into consideration the comments from the Idaho Society of CPAs and proceed to promulgating the rule. Motion carried.

**11. ELECTIONS, RECOGNITION, UPCOMING MEETINGS**

Mr. Hallett moved, and Mr. Dockins seconded to make the following appointments as Board officers for the term of September 1, 2018 to August 31, 2019. Mr. Van Orden, Chair; Mr. Dockins, Vice-Chair; Mr. Peery, Secretary; and Mr. Bell, Treasurer. Motion carried.

Mr. Hallett moved, and Mr. Dockins seconded to appoint Mr. Westfall as the incoming Chair of the Investigative Committee for a one-year term to begin September 1, 2018 and end August 31, 2019. Motion carried.

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Mr. Van Orden recognized Mr. Westfall for his service to the Board for the past five years. Mr. Absec also thanked Mr. Westfall for his commitment and dedication to the Board and the assistance he has provided over the years.

The Board's next meeting date:

Thursday, October 18, 2018

There being no further business before the Board the meeting was adjourned at 3:07 PM.

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T. Layne Van Orden, CPA, Chair

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Scott Dockins, CPA, Vice-Chair

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Jason Peery, CPA, Secretary