

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

The Regular Session of the Idaho State Board of Accountancy was called to order on Thursday, October 18, 2018 at 8:30 AM with Chair, T. Layne Van Orden, CPA, presiding. The Board adjourned to Executive Session at 8:30 AM and returned to Regular Session at 10:36 AM. The meeting adjourned at 2:48 PM.

ROLL CALL

The following members of the Board were present:

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

Executive Director Kent Absec and Tami Helton, along with Andrea Rosholt, Legal Counsel, represented Board staff. Mr. Hunter arrived at 8:51am. Andrea Rosholt was excused at 2:23pm. Laura Lantz, ISCPA, attended parts of the regular session and Dan Dustin, NASBA, attended the regular session.

1. CONVENE REGULAR SESSION

Mr. Bell moved, and Mr. Dockins seconded, to accept the minutes of the July 18, 2018 Board Meeting Regular Session. Motion carried.

2. EXECUTIVE SESSION

T. Layne Van Orden, 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; Jim Bell, yes; and Cynthia Harmon, yes. Larry Hunter was absent from the vote.

3. ACTION ITEMS FROM THE EXECUTIVE SESSION

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

(A) Approve Minutes: Mr. Bell moved, and Mr. Dockins seconded, to approve the minutes of the July 18, 2018 Board Meeting Executive Session. Motion carried.

(B) Status Reports on Complaint Dockets:

2018-01 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.

2018-04 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: There were no Cease & Desist dockets requiring action.

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

Mr. Dockins moved, and Mr. Hallett seconded, to ratify the acceptance of exam special consideration candidates as presented. Motion carried. Mr. Peery moved, and Mr. Dockins seconded, to approve the exam

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

special consideration candidate that appeared before the Board. Motion carried.

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

Mr. Peery moved, and Ms. Harmon seconded to approve the Exam 2018 Third Quarter pass list as presented. Motion carried.

(E) Approval of License Special Consideration:

Mr. Peery motioned, and Mr. Hunter seconded to grant licensure to the license special consideration candidate who appeared before the Board. Motion carried.

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

4. EXAMINATION

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

Name	ATT Export Date
Kasey Noelle Edwards	7/19/2018
Denise Louise Kincaid	7/19/2018
Hsiao-Ro Chiang	7/19/2018
Cameron William Cox	7/25/2018
Cayla Jane Carson	7/25/2018
Austin Nolan Skogsberg	7/26/2018
Douglas James Rinard	7/31/2018
Dawn Rae Patton	8/3/2018
Dylan Wiley Dobbs	8/3/2018
Luke Edward Gilbert	8/9/2018
Corey Glen Edwards	8/9/2018
Shawn Cassidy Meinen	8/22/2018
Emily Jane McBride	8/22/2018
Alexandra Nicole Blakeman	8/22/2018
Laura Miller Davis	8/30/2018
Alex Daniel French	8/30/2018
Andrew Boris Trushkov	8/30/2018
Riggan J Angell	8/30/2018
Adam Bennett Rook	8/30/2018
Trevor Kent Sweat	9/4/2018
Riley Evan Busby	9/5/2018

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

Raymond Joseph Wilkins	9/11/2018
Teresa Helen Burke-Ellet	9/11/2018
Joshua Eldon Egbert	9/11/2018
Jordan Shawn Thacker	9/11/2018
Malachi Nathaniel Burt	9/11/2018
Shaun Ray Hampton	9/11/2018
Julia Ann Brock	9/11/2018
Austin Wade Hurd	9/19/2018
Jason Apollo Hawkes	9/20/2018
Caitlyn Hannah Miller	9/20/2018
Dallin L Truman	9/24/2018
Mindi Jo Johnson	10/3/2018
Joshua Morgan Pender	10/3/2018
Jared Reed Fisher	10/3/2018
Mariah Gunderson	10/3/2018
Jinjun Su	10/3/2018
Corinne Ruth Brown	10/4/2018

5. REPORTS TO THE BOARD

Director's Report: 1) Mr. Absec presented the Board with the proposed rule changes for submission during the 2019 legislative session. Mr. Hallett motioned, and Mr. Bell seconded to submit pending rule docket 01-0101-1801 as presented. Motion carried. Mr. Bell motioned, and Mr. Peery seconded to submit pending rule docket 01-0101-1802 as presented. Motion carried. 2) Mr. Absec provided information on the latest developments regarding NASBA Ethical Leadership training program. 3) Mr. Absec updated the Board on current topics surrounding the CPA exam. Those topics included updated information regarding year-round testing and the national discussion of changing the time a candidate will have to pass all four sections of the exam. 2017 school testing information was also presented and reviewed. 4) Mr. Absec reviewed his activities since the July Board meeting.

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

Legal Counsel Report: Ms. Rosholt led a discussion on professional licensing boards current issues and how they may apply to situations presented to Board Staff.

6. NEW LICENSEES: CP-5995 through CP-6034

Name	License #	License Method	State	Issue Date
Cassidy Ann Runyan	CP-5995	Exam	ID	7/19/2018
Mandy R Crow	CP-5996	Grade Transfer	VA	7/19/2018
Jason Ronald Plaisted	CP-5997	Exam	ID	7/19/2018
Timothy James Jacobsen	CP-5998	Reciprocity	WA	7/25/2018
Laurie Janette Aspeitia	CP-5999	Reciprocity	CA	7/25/2018

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

Damon N Sullivan	CP-6000	Reciprocity	TN	7/25/2018
Elizabeth Mary Harden	CP-6001	Exam	ID	7/25/2018
Bailey Jean Peterson	CP-6002	Exam	ID	7/25/2018
Paige Marin Holstine	CP-6003	Exam	ID	8/3/2018
Heidi Jo Denney	CP-6004	Reciprocity	CA	8/3/2018
Todd Jeffrey Laney	CP-6005	Reciprocity	TX	8/3/2018
Toni Rene Loyet	CP-6006	Reciprocity	MO	8/9/2018
Brian Michael Franklin	CP-6007	Exam	ID	8/23/2018
Katie Danielle Allen	CP-6008	Exam	ID	8/23/2018
Jamie Lynn Austad	CP-6009	Grade Transfer	KY	8/23/2018
Paulina De la Fuente Gudgell	CP-6010	Reciprocity	WA	8/28/2018
Colleen Monica Lashley	CP-6011	Grade Transfer	SC	8/30/2018
Taisia Tuzhinova Chorny	CP-6012	Exam	ID	9/4/2018
Terry Ervin Andrus	CP-6013	Reciprocity	WA	9/4/2018
John Henry Vincent	CP-6014	Reciprocity	CA	9/6/2018
Cody Ryan Bunn	CP-6015	Exam	ID	9/11/2018
Vinton Edward Gwinn	CP-6016	Exam	ID	9/11/2018
Wendi Crystal Laszko	CP-6017	Grade Transfer	CA	9/11/2018
Ryan Alan Hardester	CP-6018	Grade Transfer	CO	9/19/2018
James Trent Clay	CP-6019	Reciprocity	CA	9/20/2018
Bryce Clarence Egbert	CP-6020	Reciprocity	WA	9/20/2018
Karen Donna Buffelen	CP-6021	Reciprocity	WA	9/20/2018
Shauna Lu-anne Jones	CP-6022	Reciprocity	TX	9/20/2018
Kyler Vaughn Cheesman	CP-6023	Reciprocity	UT	10/3/2018
Jeremy John Klein	CP-6024	Exam	ID	10/3/2018
Christopher Scott Morrison	CP-6025	Reciprocity	AZ	10/3/2018
Kailey Rae Holt	CP-6026	Exam	ID	10/3/2018
Kati Jo Taryole	CP-6027	Exam	ID	10/3/2018
Michelle Katie Dickinson	CP-6028	Exam	ID	10/3/2018
Benjamin Jacob Noel	CP-6029	Exam	ID	10/3/2018
Rebecca D Williams	CP-6030	Exam	ID	10/3/2018
Olivia France Rothgeb	CP-6031	Exam	ID	10/3/2018
Shandl Sue McKee	CP-6032	Exam	ID	10/3/2018
Paul Charles B. Sheldon	CP-6033	Exam	ID	10/3/2018
Trent Gorden Snider	CP-6034	Reciprocity	WA	10/3/2018

Mr. Hunter moved, and Mr. Hallett seconded, to ratify the list of new licensees from CP-5995 through CP-6034 as presented. Motion carried.

7. FIRM REGISTRATION AND PEER REVIEW PROGRAM

Mr. Absec reported to the Board that there are currently 219 active firms that renewed during the renewal

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

period. To date there are 38 firms requiring peer reviews in the fourth quarter. To date the Board staff has received documentation supporting 19 passes, 1 pass w/deficiencies, and 2 fails. To date 24 firms peer review information has not been added to Prima. Mr. Absec updated the Board regarding his visits with the Idaho Society pertaining to peer review.

8. CPE

Ms. Helton provided an update about adding an additional member to the CPE Committee.

9. NASBA

Mr. Dan Dustin, VP of State Board Relations for NASBA was in attendance. Mr. Dustin spoke about NASBA's tools and services. Mr. Dustin also fielded questions from the Board members and a representative from the Idaho Society.

10. UPCOMING MEETINGS

Mr. Absec gave the Board a preview of items which will be discussed at the upcoming NASBA Annual Meeting in Arizona.

The Board set the following meeting dates for the 2019 calendar year:

- Thursday, January 17, 2019
- Wednesday, April 24, 2019
- Wednesday, July 17, 2019
- Wednesday, October 16, 2019 ½ day Strategic planning
- Thursday, October 17, 2019

There being no further business before the Board the meeting was adjourned at 2:48 PM.

T. Layne Van Orden, CPA, Chair

Scott Dockins, CPA, Vice-Chair

Jason Peery, CPA, Secretary