

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 24, 1997

REGULAR SESSION

The regular meeting of the Idaho State Board of Accountancy was called to order at 9:00 A.M. with Chair Curtis Pope presiding. The Board adjourned to executive session at 9:05 A.M., reconvened the regular session at 11:30 A.M., recessed for lunch at 12:00 P.M., reconvened at 1:00 P.M. then adjourned at 4:35 P.M.

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

Curtis Pope, CPA
Robert Briggs, LPA
Don Etter, Public Member
Alan Van Orden, CPA
Leonard Hodge, CPA
Sam Cotterell, CPA

Barbara R. Porter, Executive Director; Chris Arthur, Investigative Coordinator, and Morgan Richards, Attorney for the Board were also in attendance.

MINUTES: Mr. Cotterell motioned to approve the minutes of the December 5, 1996 Board meeting. Mr. Etter seconded the motion. Motion carried. Mr. Briggs motioned to approve the minutes of the December 5, 1996 executive session. Mr. Van Orden seconded the motion. Motion carried.

Curtis Pope, Chair, citing Idaho Code Section 67-2345 (1) (d) and (f), called for a vote to move to executive session for discussion of complaints and disciplinary proceedings before the Board. All members of the Board present voted as follows: Robert Briggs, LPA, yes; Alan Van Orden, CPA, yes; Don Etter, yes; Leonard Hodge, CPA, yes and Sam Cotterell, CPA, yes. The Board adjourned to executive session at 9:05 A.M.

The regular session resumed at 11:30 A.M.

The Board took formal action on items discussed during the April 24, 1997 Executive Session.

Docket #96-40: Mr. Cotterell motioned to authorize the staff to pursue a consent agreement. If a consent agreements cannot be obtained, then a notice of hearing should be sent out. Mr. Hodge seconded the motion. Motion carried.

Docket #97-04: Mr. Cotterell motioned to authorize the staff to pursue a consent agreement. If a consent agreement cannot be obtained, then a notice of hearing should be sent. Mr. Van Orden seconded the motion. Motion carried.

Docket #97-05: Mr. Cotterell motioned to enter into a Stipulation with \$500.00 administrative costs for holding out as an Idaho CPA. In addition the Board assessed a \$250.00 fine to both partners of the firm for allowing employees to hold out as Idaho CPA's on the reader board. Mr. Van Orden seconded the motion. Motion carried.

Docket #97-02: Mr. Cotterell motioned that the staff send a copy of the final Investigator's report and ask that the suggestions in the report be followed. Mr. Van Orden seconded the motion. Motion carried.

EXAMINATION: (a) Mr. Hodge motioned to approve the following list of exam candidates to sit for the May, 1997 examination, with the exception of those needing special consideration. Mr. Van Orden seconded the motion. Motion carried.

Boise

O ALAMBRA, KEVIN N	1-26-0001	LPR	AUDIT	ARE	FARE
O ALLEN, ROBERT G	1-26-0002	LPR	AUDIT	ARE	FARE
R ANDERSON, PAULA M	1-26-0003	LPR	AUDIT	ARE	FARE
R ARMITAGE, BRETT M	1-26-0004			ARE	
R BAERLOCHER, CHRISTOPHER M	1-26-0005	LPR	AUDIT	ARE	FARE
R BAILEY, KIM S	1-26-0006	LPR	AUDIT	ARE	FARE
R BEATTIE, STEVEN R	1-26-0007		AUDIT		
R BELEW, KEVIN C	1-26-0008	LPR	AUDIT	ARE	FARE
R BELL, RANDY EVERETT	1-26-0009	LPR	AUDIT	ARE	FARE
R BERMENSOLO, RICHARD C	1-26-0010	LPR		ARE	
O BONI, JASON K	1-26-0011	LPR	AUDIT	ARE	FARE
O BOWER, CAROLE A	1-26-0012	LPR	AUDIT	ARE	FARE
R BRISCOE, MELVIN D	1-26-0013	LPR		FARE	
R BROWER, RACHELLE E	1-26-0014	LPR	AUDIT	ARE	FARE
O BROWN, BRYAN K	1-26-0015	LPR	AUDIT	ARE	FARE
R BURKES, CAROL A	1-26-0016	LPR			
R BURNS, EVA M	1-26-0017	LPR	AUDIT	ARE	FARE
R CAMPER, MICHELLE DIANE	1-26-0018	LPR	AUDIT	ARE	FARE
R CARTER, MICHAEL N	1-26-0019	LPR	AUDIT	ARE	FARE
O CHAMBERS, LYNDA M	1-26-0020	LPR	AUDIT	ARE	FARE
R CHASAN, MATTHEW A	1-26-0021	LPR	AUDIT	ARE	FARE
R CHASE, KEVIN CAMERON	1-26-0022		AUDIT		
O CHOUTCHOURROU, BERNADETTE	1-26-0023	LPR	AUDIT	ARE	FARE
O CHRISTENSEN, TERESA A	1-26-0024	LPR	AUDIT	ARE	FARE
R COMMET, SANDRA J	1-26-0025			FARE	
R CRAFTON-SHANKEL, NAOMI	1-26-0026	LPR	AUDIT	ARE	FARE
R CROW, RONALD LEE	1-26-0027	LPR	AUDIT	ARE	FARE
R DESPOT, DAVID R	1-26-0028	LPR	AUDIT	ARE	FARE
R DEWEZ, PHILIPPE A	1-26-0029	LPR		ARE	
R DIDIO, PETER PHILIP	1-26-0030	LPR			
O DOBSON, TODD R	1-26-0031	LPR	AUDIT	ARE	FARE
R DOUGHTY-OTTO, SHERYL A	1-26-0032	LPR	AUDIT	ARE	FARE
R DUTRA, BARBARA ANN	1-26-0033	LPR	AUDIT	ARE	FARE

R EDMISTON, JOHN P	1-26-0034	LPR	AUDIT	ARE	FARE
O EICHHORN, REBECCA A	1-26-0035	LPR	AUDIT	ARE	FARE
R FARRAR, CHAD ROY	1-26-0036	LPR	AUDIT	ARE	FARE
R FENNEN, ELIZABETH MICHELLE	1-26-0037	LPR	AUDIT	ARE	FARE
R FULLMER, NEIL A	1-26-0038	LPR			
O FUNKE, LYNNE LARAE	1-26-0039	LPR	AUDIT	ARE	FARE
R GARRETT, CRISTA L	1-26-0040	LPR	AUDIT	ARE	FARE
R GENTRY, SHANE D	1-26-0041	LPR	AUDIT	ARE	FARE
R GERLACH, SANDRA LESLIE	1-26-0042	LPR	AUDIT	ARE	FARE
O GIAMMONA, MICHELLE C	1-26-0043	LPR	AUDIT	ARE	FARE
R GISSEL, GINGER LEE	1-26-0044	LPR		ARE	
R GOSSAGE, BRIAN H	1-26-0045	LPR	AUDIT	ARE	FARE
R HANSEN, RACHELLE L	1-26-0046	LPR	AUDIT	ARE	FARE
R HART, WILLIAM W	1-26-0047	LPR	AUDIT	ARE	FARE
O HASSIS, DAVID A	1-26-0048	LPR	AUDIT	ARE	FARE
O HAZEN, TOBIN M	1-26-0049	LPR	AUDIT	ARE	FARE
R HEIMGARTNER, SCOTT R	1-26-0050	LPR		ARE	
R HICKS, MORGAN S	1-26-0051	LPR	AUDIT	ARE	FARE
O HINES-BOYD, LISA S	1-26-0053	LPR	AUDIT	ARE	FARE
O HODGES, KIMBERLY K	1-26-0054	LPR	AUDIT	ARE	FARE
R HOLMES, KEITH DAVID	1-26-0055	LPR	AUDIT	ARE	FARE
R HOLSCLAW, DANIEL ROBERT	1-26-0056	LPR	AUDIT	ARE	FARE
O HUFF, COLINE L	1-26-0057	LPR	AUDIT	ARE	FARE
O IRELAND, TERRY J	1-26-0058	LPR	AUDIT	ARE	FARE
R JEFFRIES, MATTHEW B	1-26-0060	LPR	AUDIT	ARE	FARE
O JOSEPH, MARK EDMUND	1-26-0061	LPR	AUDIT	ARE	FARE
R JURGENS, ROLLAND DELOS	1-26-0062	LPR	AUDIT	ARE	FARE
O KEETON, JAMES L	1-26-0063	LPR	AUDIT	ARE	FARE
R KERNER, BRENDA ANN	1-26-0065		AUDIT		
R LEE, DEBRA MICHELLE	1-26-0067	LPR	AUDIT	ARE	FARE
O LEE, ELIZABETH K	1-26-0068	LPR	AUDIT	ARE	FARE
R LEMIEUX, MARIDEE JEANETTE	1-26-0069	LPR	AUDIT	ARE	FARE
O LINGEL, DWAYNE M	1-26-0070	LPR	AUDIT	ARE	FARE
R LINK, DEBRA DEE	1-26-0071	LPR	AUDIT	ARE	FARE
R LINKO, NEIL A	1-26-0072	LPR	AUDIT	ARE	FARE
R MALLATT JR, STEPHEN RAY	1-26-0073		AUDIT	ARE	
R MANSELL, THOMAS W	1-26-0074	LPR			
R MARTIN, TAMMY	1-26-0075	LPR	AUDIT	ARE	FARE
R MARTINEN, RACHEL E	1-26-0076	LPR	AUDIT	ARE	FARE
R MEDLIN, PHILIP W	1-26-0078	LPR		ARE	
R MERRICK, BRENDA JAYNE	1-26-0079	LPR	AUDIT	ARE	FARE
O MILES, MARTI C	1-26-0080	LPR	AUDIT	ARE	FARE
R MINCKLER, ERIC J	1-26-0081		AUDIT		
R MORRIS, DEBBIE SUE	1-26-0082		AUDIT	ARE	
R MORTON, RUSSELEE V	1-26-0083	LPR	AUDIT	ARE	FARE
O MURRAY, BRAD M	1-26-0084	LPR	AUDIT	ARE	FARE
O NAERINGSRUD NELSON, TOVE	1-26-0085	LPR	AUDIT	ARE	FARE
R NEPTUNE, CHAD WILLFRED	1-26-0086	LPR		FARE	
O NICHOLS, JASON	1-26-0087	LPR	AUDIT	ARE	FARE
O O'BRIEN, ANH	1-26-0088	LPR	AUDIT	ARE	FARE
R OKONKWO, DEIDRA K	1-26-0089	LPR	AUDIT	ARE	FARE
R OLSEN-FRANK, SHERRY	1-26-0090	LPR	AUDIT	ARE	FARE
O OWAYO, PETER	1-26-0091	LPR	AUDIT	ARE	FARE
R OWENS, LISA LYNN	1-26-0092	LPR	AUDIT	ARE	FARE
R PATERNOSTER II, TERRANCE R	1-26-0093	LPR	AUDIT	ARE	FARE

R PIERSON, BILLIE	1-26-0094	LPR	AUDIT	ARE	FARE
O PROUTY-CORRAL, ROBYN D	1-26-0095	LPR	AUDIT	ARE	FARE
R PRYOR, EILEEN C	1-26-0096	LPR	AUDIT	ARE	FARE
R RAHMAN, TANWIR H	1-26-0097	LPR	AUDIT	ARE	FARE
R REMLING, RODNEY M	1-26-0098	LPR	AUDIT	ARE	FARE
R RHODES, JEANETTE K	1-26-0099	LPR	AUDIT	ARE	FARE
R ROBISON, DOUGLAS LAVOY	1-26-0100	LPR		ARE	
O RODMAN, JERRY P	1-26-0101	LPR	AUDIT	ARE	FARE
O ROGERS, TAMARA L	1-26-0102	LPR	AUDIT	ARE	FARE
R RUBY, NICOLE MARIE	1-26-0103				FARE
R RUDOLPH, DEBRA ANN	1-26-0104	LPR	AUDIT	ARE	FARE
O RUTLEDGE, HEIDI L	1-26-0105	LPR	AUDIT	ARE	FARE
O SAENZ, SONIA R	1-26-0106	LPR	AUDIT	ARE	FARE
O SCHAFF, HEIDI H	1-26-0107	LPR	AUDIT	ARE	FARE
O SCHRANCK, CHRISTINE A	1-26-0108	LPR	AUDIT	ARE	FARE
R SHARK, REX KENNETH	1-26-0109	LPR			FARE
O SMITH, JULIE T	1-26-0110	LPR	AUDIT	ARE	FARE
R SNEDDON, KRISTI L	1-26-0111	LPR	AUDIT	ARE	FARE
O ST CLAIR, KALLY A	1-26-0112	LPR	AUDIT	ARE	FARE
R STAMPFLI, PAMELA MARIE	1-26-0113		AUDIT		FARE
R STEVENS, JULIE R	1-26-0114		AUDIT		
R STORER, SEAN L	1-26-0115	LPR	AUDIT	ARE	FARE
R STORER, TAMRA K	1-26-0116	LPR	AUDIT	ARE	FARE
R TETZ, GARY CLARENCE	1-26-0117	LPR	AUDIT	ARE	FARE
O THIRION, CHUNHONG YU	1-26-0118	LPR	AUDIT	ARE	FARE
R THOMPSON, DAMON GARR	1-26-0119	LPR	AUDIT		
R TORRES, TROY N	1-26-0120	LPR	AUDIT		
R TRACADAS, DUANE PHILIP	1-26-0121	LPR			
R TROTTER, JEFFREY SCOTT	1-26-0122	LPR	AUDIT	ARE	FARE
R VADEN, KELLY ANN	1-26-0123		AUDIT		FARE
R WALDRON, BRENT GARDNER	1-26-0124	LPR	AUDIT	ARE	FARE
O WALRAVEN, SUSAN D	1-26-0125	LPR	AUDIT	ARE	FARE
O WATSON, CYNTHIA	1-26-0126	LPR	AUDIT	ARE	FARE
O WILLIFORD, MARK EDWIN	1-26-0127	LPR	AUDIT	ARE	FARE
R WILSON, DAVID B	1-26-0128	LPR	AUDIT	ARE	FARE
R WILSON, RONALD SCOTT	1-26-0129	LPR			
O YADON, LORI RENAE	1-26-0130	LPR	AUDIT	ARE	FARE
R YEARGAIN, BRIAN JON	1-26-0131	LPR			
R YOUNG, SAUNDRA KAY	1-26-0132				FARE
O YOUNG, VINCENT B	1-26-0133	LPR	AUDIT	ARE	FARE

TOTAL CANDIDATES THIS SITE 128

COUNT BY SECTION 115 108 106 105

Moscow

R ADAMS, SHANE R	1-26-0201	LPR	AUDIT	ARE	FARE
O ARNOLD, MARK M	1-26-0202	LPR	AUDIT	ARE	FARE
O BEKIER, MARTIN S	1-26-0203	LPR	AUDIT	ARE	FARE
O BERNHART, KEITH R	1-26-0204	LPR	AUDIT	ARE	FARE
O COX, BRIAN L	1-26-0205	LPR	AUDIT	ARE	FARE
R DAVIS, SUSAN D	1-26-0206	LPR	AUDIT	ARE	FARE
R EGLAND, JAMI LEE	1-26-0207	LPR	AUDIT	ARE	FARE
R ELLS, LONNIE RAY	1-26-0208		AUDIT		

R FINE, AMY JOYCELYN	1-26-0209	LPR				
O FROST, ANTHONY S	9-38-0004	LPR	AUDIT	ARE	FARE	
O GERRATT, ERIC L	1-26-0211	LPR	AUDIT	ARE	FARE	
R GROPP, HEIDI MICHELLE	1-26-0212	LPR	AUDIT	ARE	FARE	
R HAUGER, MARK TUCKER	1-26-0213		AUDIT		FARE	
O HOWARD, JILL L	1-26-0214	LPR	AUDIT	ARE	FARE	
O IVERSON, GREGORY J	1-26-0215	LPR	AUDIT	ARE	FARE	
O LINSENMANN, VALERIE L	1-26-0216	LPR	AUDIT	ARE	FARE	
O MAHN, ELIZABETH A	1-26-0217	LPR	AUDIT	ARE	FARE	
R MANGINI, ANTHONY GENE	1-26-0218	LPR	AUDIT	ARE	FARE	
R MCNEELY, MARYANN L	1-26-0219	LPR	AUDIT	ARE	FARE	
O NELSON, DACIA A	1-26-0220	LPR	AUDIT	ARE	FARE	
O NEWTON, BRANDI A	1-26-0221	LPR	AUDIT	ARE	FARE	
R PONOZZO, SHELLEY R	1-26-0222		AUDIT			
O PUTNAM, LAWRENCE P	1-26-0223	LPR	AUDIT	ARE	FARE	
O SELLMAN, ANGELA R	1-26-0224	LPR	AUDIT	ARE	FARE	
R SHAW, DAMON LEE	1-26-0225	LPR	AUDIT	ARE	FARE	
R SIMMONS, MARK A	1-26-0226	LPR		ARE		
O SITTON, KATHLEEN A	1-26-0227	LPR	AUDIT	ARE	FARE	
R STEVENS, TERRY W	1-26-0228		AUDIT			
O TAYLOR, KEITH E	1-26-0229	LPR	AUDIT	ARE	FARE	
R WALLACE, SANDY R	1-26-0230	LPR	AUDIT			

TOTAL CANDIDATES THIS SITE 30
COUNT BY SECTION

26 28 24 24

Pocatello

O ARMSTRONG, MATTHEW K	1-26-0301	LPR	AUDIT	ARE	FARE	
O BARRIE, AMY R	1-26-0302	LPR	AUDIT	ARE	FARE	
R BOEKWEG, JOHNATHAN DANIEL	1-26-0303			ARE	FARE	
O CALLEY, JONATHAN B	1-26-0304	LPR	AUDIT	ARE	FARE	
O CHRISTENSEN, CAROLL	1-26-0305	LPR	AUDIT	ARE	FARE	
R DEATON, TAMARA LYNNE	1-26-0306			FARE		
R DETWILER, KRISTINA L	1-26-0307	LPR	AUDIT	ARE	FARE	
O DOMAN, JAY G	1-26-0308	LPR	AUDIT	ARE	FARE	
O DUCE, LEON M	1-26-0309	LPR	AUDIT	ARE	FARE	
O ENGLAND, JEFFERSON H	1-26-0310	LPR	AUDIT	ARE	FARE	
O FONUA, DEAN S	1-26-0311	LPR	AUDIT	ARE	FARE	
R GARRISON JR, RONALD DEAN	1-26-0312	LPR				
O GEE, NICOLE L	1-26-0313	LPR	AUDIT	ARE	FARE	
O GRIGGS, ROBERT E	1-26-0314	LPR	AUDIT	ARE	FARE	
R GROH, MARQUITA ANNE	1-26-0315	LPR	AUDIT	ARE	FARE	
R HADDOCK, ROBERT E	1-26-0316	LPR		FARE		
O HATCH, MICHAEL B	1-26-0317	LPR	AUDIT	ARE	FARE	
R HEGE, JASON A	1-26-0318	LPR	AUDIT	ARE	FARE	
R HOVORKA, MATHEW T	1-26-0319	LPR		FARE		
R JACKSON, JAMES WALLACE	1-26-0345	LPR	AUDIT	ARE	FARE	
O KLINGER, PAMELA K	1-26-0320	LPR	AUDIT	ARE	FARE	
O KOPLIN, KEVIN C	1-26-0321	LPR	AUDIT	ARE	FARE	
R LAMPRECHT, MARLYNN J	1-26-0322	LPR	AUDIT	ARE	FARE	
O LAOBOONMI, POLLY P	1-26-0323	LPR	AUDIT	ARE	FARE	
O LARSON, DAVID M	1-26-0324	LPR	AUDIT	ARE	FARE	
O MACLERRAN, DIANE F	1-26-0325	LPR	AUDIT	ARE	FARE	

O MCMINN, BRIAN G	1-26-0326	LPR	AUDIT	ARE	FARE
R MCMURTREY, CHANTAL N	1-26-0327	LPR			
O MEAD, KENNETH D	1-26-0328	LPR	AUDIT	ARE	FARE
O MILLER, SPENCER H	1-26-0329	LPR	AUDIT	ARE	FARE
R MORRIS, ROBERT CHARLES	1-26-0330	LPR	AUDIT	ARE	FARE
O NELSON, JEFFREY P	1-26-0331	LPR	AUDIT	ARE	FARE
O ORME, CARISSA	1-26-0332	LPR	AUDIT	ARE	FARE
R POULSEN, SHERI LYN	1-26-0333	LPR		FARE	
R RITCHIE, MICHELLE TOMCHAK	1-26-0334	LPR	AUDIT		
O SANT, BRYAN C	1-26-0335	LPR	AUDIT	ARE	FARE
O SAUNDERS, SHANE	1-26-0336	LPR	AUDIT	ARE	FARE
O SHAFFER, EMILY	9-27-0005			FARE	
O SHIRAIWA, MASAKAZU	1-26-0338	LPR	AUDIT	ARE	FARE
R SNOW, SCOTT BEAMAN	1-26-0339	LPR	AUDIT	ARE	FARE
R THOMAS, ROBERT DALE	1-26-0340	LPR			
O TRUCHOT, CINDY M	1-26-0341	LPR	AUDIT	ARE	FARE
R WARD, RONALD KENT	1-26-0342	LPR	AUDIT	ARE	FARE
R WESTFALL, DAVID JAMES	1-26-0343	LPR	AUDIT	ARE	FARE
O YOUNG, BRANDI V	1-26-0344	LPR	AUDIT	ARE	FARE

TOTAL CANDIDATES THIS SITE 45

COUNT BY SECTION	42	36	36	41
------------------	----	----	----	----

Sitting out of State

R DAVIS, IRENE C	9-26-0003	LPR	AUDIT	ARE	FARE
O DAY, JULIE R	9-26-0007	LPR	AUDIT	ARE	FARE
R HENINGER, SHIRELLE DEE	9-26-0011	LPR			
R LIU, HAN LIANG	9-26-0002	LPR	AUDIT	ARE	FARE
R MEEK, KIMBERLY	9-26-0001	LPR	AUDIT	ARE	FARE
R PULVER, SHEILA J	9-26-0004			ARE	
R RAIZADA, KUMARI N	9-26-0009	LPR	AUDIT	ARE	FARE
R SEYMOUR, CURTIS ALEXANDER	9-26-0010			ARE	FARE
R TERRACCIANO, L KATHRYN	9-26-0005	LPR	AUDIT	ARE	FARE

TOTAL CANDIDATES THIS SITE 9

COUNT BY SECTION	7	6	8	7
------------------	---	---	---	---

TOTAL COUNT OF CANDIDATES ALL SITES 212

(b) Special Consideration: The Board reviewed the following exam candidates requiring special consideration to sit for the May, 1997 examination and voted as follows: Mr. Van Orden motioned to approve the following exam candidates to sit for the May, 1997 exam:

Kevin Alambra
 Todd Dobson
 Jerry Rodman
 Christine Schrank
 Kally St Clair

Mr. Etter seconded the motion. Motion carried. Mr. Cotterell motioned to approve the following exam candidate to sit for the May 1997 exam:

Tamara Rogers
Masakazu Shiraiwa.

Mr. Etter seconded the motion. Motion carried.

Mr. Etter motioned to deny the following exam candidate to sit for the May, 1997 exam with the provision that she may meet with the Board prior to the next exam and provide more information:

Jennifer Kirk

Mr. Van Orden seconded the motion. Motion carried with Mr. Cotterell and Mr. Hodge voting no.

Mr. Van Orden motioned to deny Karen McKittrick to sit for the May, 1997 exam with the provision that she may meet with the Board prior to the next exam and provide more information. Mr. Hodge seconded the motion. Motion carried.

The Board reviewed a request from Emily Shaffer for the return of her proctoring fees even though she missed the deadline for transferring fees forward. Mr. Hodge motioned to deny the request. Mr. Cotterell seconded the motion. Motion carried with Mr. Van Orden opposing and Mr. Briggs abstaining.

(c)High Scoring Candidates: Mr. Hodge motioned to approve the grades for the November 1996 examination and to designate the following high scoring candidates with instructions to give them recognition in the next newsletter: Brian Schmidt - 341; Kelly Hanson - 328; Robert Larson - 321; Darcy Shropshire - 319; David Snyder - 317 and Jeff Wangsgard - 316. Mr. Etter seconded the motion. Motion carried. (d) Void Grades November 1996: Mr. Van Orden motioned to void the grades of the following exam candidates for not providing evidence of a degree: Janice L. Strickland, Terrie L. Wehren and Sarah A. Field. Mr. Etter seconded the motion. Motion carried. (e) Proctoring Assignments: Mr. Gentry, Mr. Etter and Mr. Briggs will proctor the Boise examination; Mr. Van Orden will proctor the Pocatello examination and Mr. Hodge will proctor the Moscow examination.

APPLICANTS FOR LICENSURE: (a) Mr. Hodge motioned to accept the following individuals for licensure. Mr. Briggs seconded the motion. Motion carried.

EXAM	CP-3458	1/08/97	O'DELL, MICHAEL G
R-MT	CP-3459	1/09/97	ALDERSON, JAMES F
R-FL	CP-3460	1/09/97	COTTER, KAREN D
EXAM	CP-3461	1/09/97	GILBERT, ANNETTE J
TG-WA	CP-3462	1/09/97	ROBINSON, JULIANN M
R-WA	CP-3463	1/09/97	GREENLEE, SHARI L
R-WA	CP-3464	1/09/97	STONE, SALLY M
R-WY	CP-3465	1/01/97	BATEMAN, M STACIE

R-SD	CP-3466	1/09/97	HEINZ, MARK W
EXAM	CP-3467	1/09/97	QUILICI, AMY R
EXAM	CP-3468	1/09/97	DICKSION, KELLY DAWN
EXAM	CP-3469	1/09/97	RUSSELL, BRIAN IVAN
EXAM	CP-3470	1/23/97	ADAMS, PAMELA SUE
TG-MT	CP-3471	1/23/97	DEKEYREL, DANIEL W
TG-ND	CP-3472	1/23/97	FUELLER, TANYA MARIE
EXAM	CP-3473	1/23/97	JENSEN, TRAVIS D
EXAM	CP-3474	1/23/97	JONES, LAURA KAY
EXAM	CP-3475	1/23/97	LAMBRIGHT, MICHELLE RENEE
EXAM	CP-3476	1/23/97	LEE, TERESA MCDONALD
EXAM	CP-3477	1/23/97	NIMS, CHRISTINE S
R-MT	CP-3478	1/23/97	QUINN, DAVID M
R-WA	CP-3479	2/05/97	CAROTHERS, JAMES A
R-WA	CP-3480	2/05/97	CHRISTOPHER, MARK E
R-WA	CP-3481	2/05/97	DELLES, SUSAN M
R-SD	CP-3482	2/05/97	KENNEDY, CYNTHIA S
EXAM	CP-3483	2/05/97	MURPHY, BRIAN LYMAN
R-UT	CP-3484	2/19/97	CHISHOLM, NANCY F
EXAM	CP-3485	2/20/97	SHELBY, JANET L
EXAM	CP-3486	2/20/97	SEIBOLD, FRED
EXAM	CP-3487	2/20/97	HARPER, HOPE ELAINE
R-CA	CP-3488	2/20/97	TEPPOLA, BARRY K
R-OK	CP-3489	2/20/97	GOSSARD, DEBORAH L
EXAM	CP-3490	2/20/97	RENFRO, APRIL J
R-WA	CP-3491	3/13/97	O'DONNELL, TIMOTHY L
EXAM	CP-3492	3/13/97	HUME, CHRISTIAN DAVID
EXAM	CP-3493	3/13/97	DRAKE, SHAWN M

(b) Special Consideration: Jack Moore's application for reinstatement was put before the Board because he was suspended on September 21, 1995 for not paying his renewal and late fees. Mr. Cotterell motioned to approve Mr. Moore's application with a \$175.00 administrative penalty. The penalty was assessed because Mr. Moore failed to notify the Board that he chose to go inactive. Mr. Etter seconded the motion. Motion carried.

CPE: (a) 1996 Report: The Board members reviewed the 1996 Continuing Education Report. No action was needed. (b) Special Consideration: Arnold Greenburg requested the Board review the decision of the CPE Committee denying him an exception to obtaining his CPE due to illness. Mr. Greenburg was given an extension for the prior year and according to the policy of the CPE Committee an extension won't be granted for two consecutive years. After review, Mr. Cotterell motioned to grant Mr. Greenburg his request for an exception with the stipulation that he provide evidence of completion of his CPE. Mr. Etter seconded the motion. Motion carried

QUALITY REVIEW: (a) Administering Organizations: Mr. Hodge motioned to approve the following as administering organizations for Quality Review: AICPA-SECPS, Kansas Society of CPAs, Oregon Society of CPAs and the Washington Society of CPAs. Mr. Van Orden seconded the motion. Motion carried. The Board members also discussed possible nominees for the QROC Committee.

TREASURER'S REPORT: The Board members reviewed the Treasurer's report. No motion was needed.

EXAM TRAINING: Board members proctoring the May, 1997 examination were given the new procedures for administering the exam.

150 HOUR REQUIREMENT: The Board directed Mrs. Porter to begin the process of forming a committee to implement the upcoming 150 hour requirement.

DIRECTOR'S REPORT: Old Business; (1) Mrs. Porter discussed Multi-state firms with out of state headquarters. (2) Mrs. Porter informed the Board that the NASBA Nominating Committee named Milton Brown of New Jersey as Vice Chair for 1997-1998. (3) Mrs. Porter informed the Board that the Child Support Enforcement/License Suspension law has not had any impact on CPA licenses to date. New Business; (1) Mrs. Porter provided the Board with copies of the new forms, reports and manual that have been created. (2) Mrs. Porter requested approval for additional funds to replace at two or three of the existing computers. Mr. Hodge motioned to increase the Capitol Outlay fund by \$5,000.00. Mr. Etter seconded the motion. Motion carried. (3) Mr. Lee Brown asked if the Board had ruled on a situation of a CPA reselling accounting software, and wanted to know if there is any incompatible occupation issue. The Board members felt that reselling the accounting software was not in violation of the Idaho Accountancy Act and rules. (4) The Board asked Mrs. Porter to conduct some research on International Reciprocity and whether it is a significant issue for Idaho. (5) Mr. Pope asked Mr. Van Orden to research the AICPA Professional Ethics Interpretations and Rulings and have a report ready for the Denver regional meeting.

NEXT BOARD MEETING DATE: The next Board meeting is scheduled to be held on June 18, 1997 in Post Falls, Idaho. There being no further business brought before the Board, the regular session adjourned at 4:35 P.M.

Curtis Pope, Chair

LaVern Gentry, Vice-Chair

Alan Van Orden, Secretary