

MINUTES  
IDAHO STATE BOARD OF ACCOUNTANCY  
Boise, Idaho  
October 7, 1997  
REGULAR SESSION

The regular meeting of the Idaho State Board of Accountancy was called to order at 8:36 AM with Chair LaVern Gentry presiding. The Board adjourned to executive session at 9:11 AM, reconvened the regular session at 10:04 AM, and adjourned at 3:15 PM.

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

LaVern Gentry, CPA  
Curtis Pope, CPA  
Alan Van Orden, CPA  
Don Etter, Public Member  
Leonard Hodge, CPA  
Sam Cotterell, CPA  
Larry Stewart, LPA  
Barbara Porter, Executive Director; Chris Arthur, Investigative Coordinator  
and Morgan Richards, Attorney were also in attendance.

*A. Introduction of New Board Members:* Mr. Gentry introduced Larry Stewart, LPA as the Board's newest member. Mr. Stewart was appointed by Governor Batt to serve a five year term beginning September 1, 1997. Mr. Stewart's practice is located in Nampa. He replaces Mr. Robert Briggs, whose term was completed in August 1997. Mr. Gentry also welcomed back Mr. Don Etter, who was reappointed to a five year term as the Board's public member.

*B. Approve Minutes:* Mr. Etter motioned to approve the minutes of the June 18, 1997 regular meeting and executive session. Mr. Cotterell seconded the motion. Motion carried. Mr. Cotterell motioned to approve the minutes of the August 5, 1997 conference call with one correction. He requested that a reference to the wording of the December 1995 letter to McCall & Landwehr's inquiry be incorporated into the minutes. Mr. Van Orden seconded the motion. Motion carried.

*C. Hearing for Refusal to Renew:* The Board held a hearing on Mr. Glenn Ritter, CP-734 for failure to renew. Mr. Cotterell motioned to suspend Mr. Ritter's license. He may be subject to future disciplinary actions or penalties should he apply for reinstatement. Mr. Van Orden seconded the motion. Motion carried.

**2. EXECUTIVE SESSION; ADJOURN/RECONVENE:** LaVern Gentry, 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: LaVern Gentry, CPA, yes; Alan Van Orden, CPA, yes; Curtis Pope, CPA, yes; Don Etter, yes; Leonard Hodge, CPA, yes; Sam Cotterell, CPA, yes and Larry Stewart, LPA, yes. The Board adjourned to executive session at 9:11 AM.

The regular session resumed at 10:12 AM.

The Board took formal action on items discussed during the October 7, 1997 Executive Session.

Docket #96-40: Mr. Cotterell motioned to close. Mr. Etter seconded the motion. Motion carried.

Docket #98-02: Mr. Cotterell motioned to dismiss the case. Mr. Pope seconded the motion. Motion carried.

**3. CPE REPORT BY BILL BAXTER:** Mr. Bill Baxter, CPA and CPE Committee Chair met with the Board to discuss the CPE Committee's issues, concerns, and activities. Among items discussed were: accepting the staff proposal to decrease yearly audits; Quizzer programs; denying credit on CFA and CMA exam prep courses; medical exceptions; personal development courses; and instruction courses.

*A. Consideration of two reappointments:* Mr. Hodge motioned to reappoint Mr. Kendall Egbert, LPA and Mr. Monte Warwick, CPA to serve additional three year terms on the CPE Committee beginning January 1, 1998. Mr. Stewart seconded the motion. Motion carried.

#### **4. EXAMINATION:**

*A. Approve November 1997 Applicants:* Mr. Cotterell motioned to approve the following exam candidates for the November 1997 exam, with the exception of those needing special consideration which were voted on individually. Mr. Van Orden seconded the motion. Motion carried.

1-26-0001 ALDRICH, THERESA L	1-26-0029 CRAFTON-SHANKEL, NAOMI
1-26-0002 ALLDREDGE, DAVID JAMES	1-26-0030 CROW, RONALD LEE
1-26-0003 ANDERSON, PAULA M	1-26-0031 DASH, JUNE
1-26-0004 ANNAS, ELINA	1-26-0032 DAVIDSON, BENJAMIN G
1-26-0005 BAERLOCHER, CHRISTOPHER	1-26-0033 DAYTON, CHRISTINE NAN
1-26-0006 BARTOLOME, MELONIE SUE	1-26-0034 DESPOT, DAVID R
1-26-0007 BEATH, RICHARD W	1-26-0035 DIDIO, PETER PHILIP
1-26-0008 BELL, AUDREY L	1-26-0036 DIMAGGIO, MARY K
1-26-0010 BELL, RANDY EVERETT	1-26-0037 DOBSON, TODD R
1-26-0011 BERMENSOLO, RICHARD C	1-26-0038 DRAKE II, CHRISTIAN
1-26-0013 BROWER, RACHELLE E	1-26-0039 DUTRA, BARBARA ANN
1-26-0013 MURRAY, BRAD M	1-26-0040 EDMISTON, JOHN P
1-26-0014 BROWN, BRYAN K	1-26-0041 ELLIS, MARNEY L
1-26-0016 BURGESS, AMY S	
1-26-0018 BURUM, LISA K	
1-26-0019 BUTLER, JANICE MARIE	
1-26-0020 BUTLER, RYAN DAVID	
1-26-0021 CAMPER, MICHELLE DIANE	
1-26-0022 CHAMBERS, LYNDA M	
1-26-0023 CHANG, ALISON KAM SUN	
1-26-0024 CHENEY, DOUGLAS W	
1-26-0025 CHOUTCHOURROU, B M	
1-26-0028 CORNWALL, DOUGLAS	

1-26-0042 EVERIST, SCOTT E  
1-26-0043 FARRAR, CHAD ROY  
1-26-0044 FILLMORE, MEGHAN O  
1-26-0045 FINKBEINER, KENNETH E  
1-26-0046 FIEVEZ, RYAN R  
1-26-0047 FREI, STEVEN MAX  
1-26-0048 FRIDAY, JASON A  
1-26-0050 GATES, ANDREA J  
1-26-0051 GENTRY, SHANE D  
1-26-0052 GERRATT, ERIC L  
1-26-0053 GIAMMONA, MICHELLE C  
1-26-0054 GIBLER, RAYMOND R  
1-26-0055 GLUCH, BRYANT T  
1-26-0056 GOSSAGE, BRIAN H  
1-26-0058 HALL, JUSTON D  
1-26-0059 HAMMONS, DAVID WINDELL  
1-26-0062 HARRIS, LAURIE A  
1-26-0063 HART, WILLIAM W  
1-26-0064 HARVEY, JAN E  
1-26-0065 HEIMGARTNER, SCOTT R  
1-26-0066 HICKS, MORGAN S  
1-26-0067 HODGES, JAMES E  
1-26-0068 HODGES, KIMBERLY K  
1-26-0069 HOLMES, KEITH DAVID  
1-26-0070 HUFF, COLINE L  
1-26-0071 HURST, PETRA ANN  
1-26-0072 IRELAND, TERRY J  
1-26-0073 JAMES, JOHN T  
1-26-0074 JOHNSON, DERONE M  
1-26-0075 JORGENSEN, DAVID R  
1-26-0076 JURGENS, ROLLAND DELOS  
1-26-0077 KENYON, STEVE W  
1-26-0079 KLEVELAND, JEFFREY CARL  
1-26-0080 KLINGLER, PAMELA K  
1-26-0081 KNIGHT, CURTIS E  
1-26-0082 LANDERS, DIANNA L  
1-26-0083 LINK, DEBRA DEE  
1-26-0084 LUKASAVICH, VINCENT S  
1-26-0085 MARRON, SEAN J  
1-26-0086 MARTIN, TAMMY  
1-26-0087 MARTINEN, RACHEL E  
1-26-0088 MASCALL, RICHARD  
1-26-0089 MCKELLIPS, KARMEN M  
1-26-0090 MCKITTRICK, KAREN L  
1-26-0092 MEEK, KIMBERLY  
1-26-0093 MERRICK, BRENDA JAYNE  
1-26-0094 MERRICK, DAVID S  
1-26-0095 MIDDLETON, MICHAEL L  
1-26-0096 MILES, MARTI C  
1-26-0097 MITCHELL, BROOKE L  
1-26-0098 MORIN, IRMA A  
1-26-0099 MURAYAMA, KAZUKO  
1-26-0100 NASH, ROBERT R  
1-26-0101 NELSON, DACIA A  
1-26-0102 NELSON, JEFFREY P  
1-26-0103 NUNAN, MICHAEL PATRICK  
1-26-0104 OKONKWO, DEIDRA K  
1-26-0105 OLSEN-FRANK, SHERRY  
1-26-0106 OTTINGER, KATHY  
1-26-0107 OWAYO, PETER  
1-26-0108 OWEN, SHERRIE SHULTS  
1-26-0109 OWENS, LISA LYNN  
1-26-0110 OWENS, VICTORIA L  
1-26-0111 PATERNOSTER II, TERRANCE  
1-26-0112 PATTERSON, ROSS H  
1-26-0113 PEDRAZA, IRENE  
1-26-0114 PHILLIPS, DAVID J  
1-26-0115 PROUTY-CORRAL, ROBYN D  
1-26-0116 RAHMAN, TANWIR H  
1-26-0117 RAMIREZ, LUSE  
1-26-0118 REDSHAW, EVELYN L  
1-26-0119 REMLING, RODNEY M  
1-26-0120 RHODES, JEANETTE K  
1-26-0121 RICHY, GWEN A  
1-26-0122 RODMAN, JERRY P  
1-26-0123 RUBY, NICOLE MARIE  
1-26-0124 RUDOLPH, DEBRA ANN  
1-26-0125 RYAN, BRAD A  
1-26-0126 SAENZ, SONIA R  
1-26-0127 SANDIFER, MARTHA  
1-26-0128 SCHAFF, HEIDI H  
1-26-0129 SCHERZI-BRUBAKER, LORI  
1-26-0130 SCHMALJOHN, TERESA R  
1-26-0131 SCHRANCK, CHRISTINE A  
1-26-0132 SHAFFER, KRISTIN M  
1-26-0133 SHUPE, JAMES STANLEY  
1-26-0134 SIGGLIN, LORA R  
1-26-0135 SISNEROS, FRED  
1-26-0136 SMITH, JULIE T  
1-26-0137 SNEDDON, KRISTI L  
1-26-0138 ST CLAIR, KALLY A  
1-26-0139 STAMPFLI, PAMELA MARIE  
1-26-0140 STORER, SEAN L  
1-26-0141 STORER, TAMRA K  
1-26-0142 SULLIVAN, TODD R  
1-26-0143 SUOJA, AARON J  
1-26-0144 TETZ, KELVIN L  
1-26-0146 THOMPSON, DAMON GARR  
1-26-0147 THOMPSON, TEDI S  
1-26-0148 TORRES, TROY N  
1-26-0149 TRACADAS, DUANE PHILIP  
1-26-0150 TRIPP, MOLLY JEAN  
1-26-0151 TROTTER, JEFFREY SCOTT  
1-26-0152 TRUCHOT, CINDY M  
1-26-0153 TUCHER JR, JOHN M  
1-26-0154 TWEEDY, DANE D  
1-26-0155 VADEN, KELLY ANN  
1-26-0156 VANCE, JAMES O  
1-26-0157 VAUGHN, CECILY C  
1-26-0158 VILLALOBOS, JOSE ALFREDO

1-26-0159 VINCI, GINA L	1-26-0308 GARRISON JR, RONALD
1-26-0160 WAGNER, AUDRA	1-26-0309 GEE, NICOLE L
1-26-0162 WARR, JAMES PHILLIP	1-26-0310 GREGERSEN, RYAN W
1-26-0163 WATSON, CYNTHIA	1-26-0311 GUNDERSON, MARILYN L
1-26-0164 WATTS, JANA LYNN	1-26-0312 HADDOCK, ROBERT E
1-26-0165 WATTS, ROBERT A	1-26-0313 HATCH, MICHAEL B
1-26-0166 WATTS, WALTER W	1-26-0314 HEALY, SCOTT WERRETT
1-26-0167 WILLIAMS, BECKY L	1-26-0316 KIRKHAM, RYAN P
1-26-0168 WILLIFORD, MARK EDWIN	1-26-0317 LIDDIARD, FRANK D
1-26-0169 WILSON, RONALD SCOTT	1-26-0318 MACLERRAN, DIANE F
1-26-0170 WOOD, JASON E	1-26-0319 MCMURTREY, CHANTAL N
1-26-0171 WOODY, ELIZABETH M	1-26-0320 MILLER, SPENCER H
1-26-0172 YADON, LORI RENAE	1-26-0321 NEWTON, BRANDI A
1-26-0173 YODER, MONICA A	1-26-0322 ORR, MICHELLE NELSON
1-26-0174 YORE, GINGER LEE	1-26-0323 POULSEN, SHERI LYN
1-26-0175 ZAGORSKI, TAMMY L	1-26-0324 ROBINS, JOEL TYLER
1-26-0176 FENNEN, ELIZABETH M	1-26-0325 ROCHE, SHERRY J
1-26-0177 JEFFRIES, MATTHEW B	1-26-0326 SAUNDERS, SHANE
1-26-0201 ADAMS, SHANE R	1-26-0327 SMITH, CAROL R
1-26-0202 ANDREWS, KAREN L	1-26-0328 SNOW, SCOTT BEAMAN
1-26-0203 BALCH, DENI L	1-26-0329 TAYLOR, SCOTT D
1-26-0204 BERGSTROM, DONNA L	1-26-0330 WARD, RONALD KENT
1-26-0205 CHASAN, MATTHEW A	1-26-0331 YOUNG, BRANDI V
1-26-0206 COLBERT, MATTHEW J	1-26-0332 BELL, DAVID L
1-26-0207 COOMBE, KEVIN C	9-25-0002 NELSON, MATTHEW D
1-26-0208 COX, BRIAN L	9-26-0001 LIU, HAN LIANG
1-26-0209 CROSSLER, KRISTIN K	9-26-0002 DAY, JULIE R
1-26-0210 DAVIS, SUSAN D	9-26-0003 JACOBSON, AUGUSTINA A
1-26-0211 DEWITT, BOBBI LYNN	9-26-0004 DILLION, R ANNETTE
1-26-0212 EGLAND, JAMI LEE	9-26-0005 RAIZADA, KUMARI N
1-26-0213 FORSMANN, BRANDY L	9-26-0006 MCHUGH, RYAN THOMAS
1-26-0215 HATLEY, CHERYL RAE	9-26-0007 JERNEGAN, NATALIA S
1-26-0216 HOMER, TIMOTHY J	9-26-0008 HALLADAY, JAY S
1-26-0217 HOWARD, JILL L	9-26-0009 HEUER, SHAWNA C
1-26-0219 IPSEN, WAYNE RUEL	9-26-0010 SIMONS, DENISE A
1-26-0220 JONES, KATHERINE M	9-26-0011 TOPP, MARY E
1-26-0221 KONEN, CADE L	9-26-0012 BONI, JASON K
1-26-0222 LIEN, JONATHAN E	9-26-0015 DAVIS, IRENE C
1-26-0223 MCNEELY, MARYANN L	9-27-0004 ANDERSON, KRISTA A
1-26-0224 MINK, JOHN S	9-38-0008 SHARPE, CHRISTINE L
1-26-0225 PIERCE, ROSEMARY T	
1-26-0226 SALOVE, CHRIS	
1-26-0227 STEVENS, TERRY W	
1-26-0228 TAYLOR, KEITH E	
1-26-0229 TEUSCHER, MAURIA S	
1-26-0230 WATKINS, KATHLEEN A	
1-26-0231 YOUNG, ERICA L	
1-26-0232 BAILEY, CHAD A	
1-26-0233 ANDERSON, KEITH	
1-26-0301 ARMSTRONG, MATTHEW K	
1-26-0302 CHRISTENSEN, TERESA A	
1-26-0303 DETWILER, KRISTINA L	
1-26-0304 DOMAN, JAY G	
1-26-0305 FISHER, KAREN MARIE	
1-26-0307 GARDNER, CRAIG EUGENE	

TOTAL COUNT OF CANDIDATES ALL SITES 242

*B. Special Consideration:* The following candidates went before the Board for special consideration to sit for the exam. Mr. Cotterell motioned to approve the following candidates to sit for the exam: Matthew Colbert, Brandy Forsmann, Bryant Gluch, Michael Nunan, Chris Salove. Mr. Pope seconded the motion. Motion carried. Mr. Pope motioned to approve the following candidate to sit for the exam, Luse Ramirez. Mr. Hodge seconded the motion. Motion carried. Mr. Pope motioned to approve the following candidate to sit for the exam; Kasuko Murayama, attended Asia University. Mr. Etter seconded the motion. Motion carried. Mr. Hodge motioned not to approve Jennifer Kirk's application to sit for the exam. The staff was instructed to refund Ms. Kirk's examination fees. Mr. Pope seconded the motion. Motion carried. The Board reviewed a letter from Ms. Jill Howard requesting a transfer of her fees from the May exam to the November exam after missing the April deadline. The transfer was requested after she was unable to leave her child for two days because of nursing problems. Mr. Hodge motioned to approve the transfer of fees to the November exam. Mr. Stewart seconded the motion. The motion failed with Mr. Hodge, Mr. Stewart and Mr. Etter voting yes and Mr. Cotterell, Mr. Pope, Mr. Van Orden and Mr. Gentry voting no.

*C. Approve May 1997 Grades/Designate High Candidate:* Mr. Pope motioned to approve the grades of the May 1997 Examination with Mr. Gregory Iverson as the high scoring candidate. Mr. Van Orden seconded the motion. Motion carried.

*D. Void Grades May 1997 Exam:* Mr. Van Orden motioned to void the grades of the following exam candidates: Robert Morris, did not sit for all parts; Susan Davis, did not sit for all parts; Mark Simmons, did not sit for all parts and Heidi Schaff, did not receive her degree. Mr. Etter seconded the motion. Motion carried.

## **5. APPLICANTS FOR LICENSURE:**

*Review Applicants:* Mr. Van Orden motioned to approve the following applicants for licensure. Mr. Etter seconded the motion. Motion carried.

R-CA	CP-3504	7/01/97	ALLISON, STEPHEN J
EXAM	CP-3505	7/01/97	ASHMEAD, CARL RYAN
EXAM	CP-3506	7/01/97	BEKENDAM, MARTIN
EXAM	CP-3507	7/01/97	BLAKE, JOHN T
EXAM	CP-3508	7/01/97	BROWN, JANICE P
EXAM	CP-3509	7/01/97	BROWN, TAMARA LEE
EXAM	CP-3510	7/01/97	CAMPBELL, BENJAMIN WAYNE
TG-WA	CP-3511	7/01/97	COCALES, BART N
R-CA	CP-3512	7/01/97	DENNISON, CHRIS J
EXAM	CP-3513	7/01/97	HART, MATTHEW WILLIAM
EXAM	CP-3514	7/01/97	HOXSIE, ELAINE T
EXAM	CP-3515	7/01/97	HUFFAKER, BRIAN DEAN
EXAM	CP-3516	7/01/97	JAYNES, SHERI J
R-WA	CP-3517	7/01/97	PARKEY, TERESA M
R-AK	CP-3518	7/01/97	PAYNE, FREDERICK
EXAM	CP-3519	7/01/97	REILLY, CRETA LANE
TG-CA	CP-3520	7/01/97	SALWASSER, KIMBERLY R
R-ND	CP-3521	7/01/97	SANNES, LEANN M
EXAM	CP-3522	7/01/97	THOMAS, JULIE D
R-UT	CP-3523	7/01/97	WUTHRICH, LANCE R
R-CO	CP-3524	7/16/97	CASSADAY, LINDA L

EXAM	CP-3525	7/16/97	CORDERY, THOMAS E
EXAM	CP-3526	7/16/97	ELLE, AMY MCCAULEY
EXAM	CP-3527	7/16/97	JEFFREY, MARK WAYNE
R-WA	CP-3528	7/16/97	PRESNELL, DEENA M
EXAM	CP-3529	7/16/97	SANDLIN, NIKKI L
EXAM	CP-3530	7/16/97	STROTHMAN, JEFFREY SCOTT
EXAM	CP-3531	7/16/97	WANGSGARD, JEFFREY RAY
EXAM	CP-3532	7/16/97	WELLS, VERNON CLARK
R-CO	CP-3533	7/16/97	WRIGHT, DOUGLAS C
TG-WA	CP-3534	8/21/97	REED, RITA GAIL
EXAM	CP-3535	8/21/97	BARKER, JOHN D
EXAM	CP-3536	8/21/97	RYSSEL, KRISTEN LYNNE
EXAM	CP-3537	8/21/97	INSKEEP, KRISTINA L
EXAM	CP-3538	8/21/97	UHRIG, LORI A
EXAM	CP-3539	8/21/97	MCKINLEY, BRYAN E
EXAM	CP-3540	8/21/97	MURDOCK, CHERYL LEE
EXAM	CP-3541	8/21/97	CHASE, KEVIN CAMERON
EXAM	CP-3542	8/21/97	WATSON, LOU ANN RUTH
EXAM	CP-3543	8/21/97	BAILEY, HOLLY R
R-CA	CP-3544	8/21/97	NASSIRI, CAMRAN
EXAM	CP-3545	8/21/97	GETUSKY, KAREN FRANCES
R-NV	CP-3546	8/21/97	STORER, GLEN W
EXAM	CP-3547	8/21/97	COOK, SAMUEL WILEY
EXAM	CP-3548	9/18/97	AUSTIN, JOSEPH F
EXAM	CP-3549	9/18/97	BOEKWEG, JOHNATHAN DANIEL
R-CA	CP-3550	9/18/97	CORNELL, GRANT CLINTON
EXAM	CP-3551	9/18/97	ELLS, LONNIE RAY
EXAM	CP-3552	9/18/97	NORTON III, OAK DUKE
EXAM	CP-3553	9/18/97	PARKINSON, BRIAN H
EXAM	CP-3554	9/18/97	THOMAS, ROBERT DALE
R-CA	CP-3555	10/01/97	WHISTLER, RANDALL D
EXAM	CP-3556	10/01/97	MORRIS, DEBBIE SUE
R-OR	CP-3557	10/01/97	MERCK, DENNIS R
EXAM	CP-3558	10/01/97	MANSELL, THOMAS W
R-AZ	CP-3559	10/01/97	HENNIG, JEFFREY S
R-MT	CP-3560	10/01/97	BUNKER, ROXANNA L
R-CO	CP-3561	10/01/97	BRODERICK, MICHAEL T
EXAM	CP-3562	10/01/97	YEARGAIN, BRIAN JON
EXAM	CP-3563	10/01/97	WALLACE, SANDY R

*Special Consideration:* (a)The Board reviewed a letter from Todd Dooley requesting a waiver of the \$50.00 license renewal late fee. Mr. Van Orden motioned to deny Mr. Dooley request. Mr. Stewart seconded the motion. Motion carried. (b) The Board reviewed a letter from Julie Stevens requesting they accept the Utah ethics exam. Mr. Van Orden motioned to approve the request and accept the Utah ethics. Mr. Etter seconded the motion. Motion failed with Mr. Van Orden and Mr. Etter voting yes and Mr. Cotterell, Mr. Pope, Mr. Stewart, Mr. Hodge and Mr. Gentry voting no.

**6. TREASURER'S REPORT:** The Board reviewed the Treasurer's report ending August 31, 1997. No motion was needed.

## **7. DIRECTOR'S REPORT:**

### Old Business:

*150 Requirement:* Ms. Porter informed the Board that rule-making has been initiated for the 1998 Legislative Session to allow "grand-fathering" of exam candidates who qualify to sit for the exam prior to the 150 requirement effective date. The Board was also informed of the issues to be examined by the 150 Committee.

### New Business:

1. *Legislative Audit:* Ms. Porter informed the Board that the agency was audited for FY95 & FY96. There were no findings or recommendations. Four minor points were raised regarding travel requests and reimbursement documentation. All issues have been addressed and corrected to the Auditor's satisfaction.

2. *State Travel Regulation - Overview for New Board Members:* The Board was given the segment of the Employee Handbook on travel reimbursement and provided a brief summary of the state's policy on reimbursement of travel costs.

3. *Executive Director's Activity Summary:* The Board was given a summary of all activity for June through August 1997.

4. *Internet Home Page:* Ms. Porter informed the Board that the ISBA is now on-line and that the Home Page is in the construction process. A short demonstration was given.

5. *New Board Member Orientation:* A session scheduled for October 27th was announced. Mr. Stewart elected to attend.

6. *PERSI Contribution Reduction:* The Board was notified of a 1.2% reduction in the employee's contribution rate to the state's retirement system. The stock market's high growth allowed PERSI to lower contribution rates without reducing benefits. The net gain is being returned to employees via increased salary.

## **8. NASBA ANNUAL MEETING ITEMS FOR DISCUSSION:**

*AICPA/NASBA Joint Proposal:* The Board members reviewed correspondent from several other states regarding the AICPA/NASBA Joint Proposal. Ms. Porter was instructed to work with Mr. Cotterell to generate a time line for Idaho's response to the proposal.

## **9. QROC:**

*A. Appoint New Member:* Mr. Etter motioned to appoint Mr. Rolland Smith, CPA as the new member to the Quality Review Committee. Mr. Smith will become a qualified reviewer. Mr. Cotterell seconded the motion. Motion Carried.

*B. Non-Compliance Penalties:* The Board discussed possible penalties for licensees who fail to register as a practice unit. The Board directed staff to focus on firms that have not registered to get compliance. Stressing the importance of the program in newsletters and other correspondence is a Board priority.

*C. Recommendation of New Chair:* Mr. Pope motioned to recommend Mr. Garth Beck, CPA as the Chair of the QROC Committee. Mr. Hodge seconded the motion. Motion carried.

*D. AICPA Peer Review Terminations from Program:* Mr. Hodge volunteered to follow up on the termination of Joseph P. Forsmann, Cottonwood.

**NEXT BOARD MEETING DATE:** The next Board meeting is scheduled to be held December 10, 1997 at 8:30 AM.

There being no further business brought before the Board, the regular session adjourned at 3:15 PM.

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LaVern Gentry, Chair

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Alan Van Orden, Vice-Chair

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Leonard Hodge, Secretary