

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
December 10, 1997

REGULAR SESSION

The regular meeting of the Idaho State Board of Accountancy was called to order at 8:35 AM with Chair LaVern Gentry presiding. The Board adjourned to executive session at 8:40 AM, reconvened the regular session at 9:25 AM, recessed for lunch at 12:00 PM, resumed the regular session at 1:00 PM and adjourned at 1:45 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
Sam Cotterell, CPA
Larry Stewart, LPA
Barbara Porter, Executive Director; Chris Arthur, Investigative Coordinator and Morgan Richards, Attorney were also in attendance.

The following members of the Board were not present:
Leonard Hodge, CPA

1. APPROVE MINUTES: Mr. Van Orden motioned to approve the minutes of the October 7, 1997 Board meeting. Mr. Pope seconded the motion. Motion carried. Mr. Etter motioned to approve the minutes of the October 7, 1997 Executive session. Mr. Cotterell 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 adjourn 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; Sam Cotterell, CPA, yes and Larry Stewart, LPA, yes. The Board adjourned to executive session at 8:40 AM.

The regular session resumed at 9:25 AM.

The Board addressed the items from the December 10, 1997 Executive Session. There was no formal action taken on any of the items discussed in the Executive Session.

3. EXAMINATION:

A. Special Consideration: (a) The Board reviewed a request from Mr. Craig Gardner asking for consideration in transferring his exam fees forward to May 1998 due to a death in his family. Mr. Cotterell motioned to approve the request. Mr. Van Orden seconded the motion. Motion carried. (b) Mr. David Hammons requested his fees be transferred forward to the November 1998 due to illness. Mr. Cotterell motioned to approve the transfer to the November 1998 exam with May counting as one transfer of fees. Mr. Van Orden seconded the motion. Motion carried.

B. November 1997 Exam Update: Mr. Cotterell informed the Board members of the power outage that occurred in Boise during the November 1997 exam and the results. A suggestion was made that the staff include flashlights with the examination kits and to have “back up” locations prearranged.

4. APPLICANTS FOR LICENSURE:

A. Review Applicants: Mr. Etter motioned to approve the following applicants for licensure. Mr. Pope seconded the motion. Motion carried.

11/17/97	CP-3564	Debbi Lynn Young	Exam
11/17/97	CP-3565	Leighan Kathryn Terracciano	Exam
11/17/97	CP-3566	Brian Joseph Schmidt	Exam
11/17/97	CP-3567	Fredrick Grant Pieper	Exam
11/17/97	CP-3568	Timothy E. McCann	R-WA
12/04/97	CP-3569	Brett Armitage	Exam
12/04/97	CP-3570	Kristina English	R-WA
12/04/97	CP-3571	Sonja Renee Johnson	R-CA
12/04/97	CP-3572	Jocelyn Jean Hughes	Exam
12/04/97	CP-3573	Monica Leishman	TG-UT
12/04/97	CP-3574	Jessica M. Mason	Exam

B. Special Consideration: (a) Ms. Karen Murphy has applied for licensure by Reciprocity with the state of Washington. Mr. Van Orden motioned to approve her application for licensure. Mr. Cotterell seconded the motion. Motion carried.

5. TREASURER’S REPORT: The Board reviewed the Treasurer’s report ending November 30, 1997. No motion was needed.

6. DIRECTOR’S REPORT:

Old Business:

1. *150 Hour 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 Hour requirement effective date. The Board was updated on the recommendations of the 150 Hour Committee. In discussing the committee’s recommendations to ATAG and GMAT equivalency, the Board directed Ms. Porter to research other states usage of these exams.

New Business:

1. *Upcoming Visit by David Costello:* Ms. Porter informed the Board that per the Chairman's request, an invitation had been extended to Mr. Costello to attend the April 21, 1998 Board meeting. Mr. Costello has agreed to attend the meeting.

2. *AICPA Request for Input - Ethics Division:* Ms. Porter supplied the Board members with copies of the exposure draft issued by the AICPA's Professional Ethics Division containing proposed interpretation and rulings under the AICPA's Code of Professional Conduct.

3. *NASBA Request for Vice Chairman Nominations:* Ms. Porter informed the Board that a request had been received from NASBA asking for nominations for Vice Chairman. Mr. Pope will contact Mr. Dennis Spackman.

4. *Legal Council - Two Attorney System:* Mr. Richards requested input from the Board on the use of two attorneys, one for administrative issues and another for prosecution activities. The structure has been recommended by the Attorney General's Office for other agencies. The Attorney General's office told Mr. Richards that given our procedures, we would be fine using just one attorney. The Board took no action.

5. *Eli Mason's Commentary on Revised UAA:* Ms. Porter supplied the Board members with a copy of the commentary for their review. No discussion was necessary.

6. *PERSI Contribution Reduction:* Ms. Porter informed the Board that the Public Employee retirement System had reduced the employee and employer contribution rates for the last eight months of the fiscal year, which created a 1.2% increase in take-home pay. Employer cost savings were passed along to the staff in accordance with the Governor's Office guidelines. Mr. Etter motioned to endorse the employee bonuses. Mr. Van Orden seconded the motion. Motion carried.

7. *Executive Director Activity:* Ms. Porter supplied the Board with a list of activities for September through November 1997 for their information and review.

NEXT BOARD MEETING DATE: The next Board meeting is scheduled to be held April 21, 1998 at 8:00 AM.

There being no further business to be brought before the Board, the regular session adjourned at 1:45 PM.

LaVern Gentry, Chair

Alan Van Orden, Vice-Chair

Leonard Hodge, Secretary