

MINUTES  
IDAHO STATE BOARD OF ACCOUNTANCY  
Boise, Idaho  
September 25, 1998

REGULAR SESSION

The regular meeting of the Idaho State Board of Accountancy was called to order at 9:10 AM with Chair Alan Van Orden presiding. The Board adjourned to Executive Session at 9:50 AM, reconvened the Regular Session at 10:40 AM, recessed for lunch at 12:05 PM, reconvened at 1:30 PM and adjourned at 3:15 PM.

**ROLL CALL:** The following members of the Board were present:  
Alan Van Orden, CPA  
Leonard Hodge, CPA  
Don Etter, Public Member  
Sam Cotterell, CPA  
Larry Stewart, LPA  
LaVern Gentry, CPA  
J. Thomas Jones, CPA  
Barbara Porter, Executive Director; Chris Arthur, Investigative Coordinator and Steve Drake, Attorney were also present.

**1. CONVENE REGULAR SESSION:**

*(A) Introduction of New Board Member. Recognition of Out-Going Member:* Mr. Van Orden introduced Mr. Tom Jones as the newest member of the Board. Mr. Jones was appointed to the Board by Governor Batt for a term of five years commencing September 1, 1998 through August 31, 2003. A letter from Governor Batt and a resolution from the Board and staff thanking Mr. Curtis Pope for his service to the Board were introduced. Mr. Gentry motioned to support the resolution congratulating Mr. Pope for his dedication to the CPA profession. Mr. Etter seconded the motion. Motion carried.

*(B) Approve Minutes:* Mr. Cotterell motioned to approve the minutes of the June 17, 1998 Regular Session with a correction to the dates for the NASBA Annual Meeting in Tucson, Arizona. Mr. Gentry seconded the motion. Motion carried.

Mr. Cotterell requested the staff put the Board members E-Mail addresses on the Board roster.

*(C) Hearing on Refusal to Renew:* The Board held a hearing on Docket #99-01 - Joseph Forsmann CP-2070 and Docket #99-02 - Gerald Sillivan CP-2977 for failure to renew. Mr. Gentry motioned to suspend Mr. Forsmann's and Mr. Sillivan's licenses. Mr. Hodge seconded the motion. Motion carried.

**2. EXECUTIVE SESSION:** Alan Van Orden, Chair, citing *Idaho Code* Section 67-2345 (1)(d) & (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; Don Etter, yes; Sam Cotterell, CPA, yes ; Larry Stewart, LPA, yes; Leonard Hodge, CPA, yes and Tom Jones, CPA, yes. The Board adjourned to Executive Session at 9:50 AM. The Regular Session resumed at 10:40 AM.

The Board addressed the items from the September 25, 1998 Executive Session.

*(A) Approve Minutes:* Mr. Gentry motioned to approve the minutes of the June 17, 1998 Executive Session with a correction to the discussion on Docket #98-03 (Jerry Sproul) stating that Mr. Van Orden recused himself. Mr. Etter seconded the motion. Motion carried.

*(B) Status Reports/ Review Complaints:* Docket # 95-04 (Thomas Condie): Mr. Cotterell motioned to close the docket. Mr. Etter seconded the motion. Motion carried. The Board signed the Final Order on Docket # 98-03 (Jerry Sproul, CPA).

*(C) Exam Special Consideration:* Mr. Cotterell motioned to approve the following candidates who were brought before the Board for special consideration to sit for the November 1998 exam: Jami F. Haan, Jason Heidt, James A. Lee, Michael J. Mathieus, Roger Mikesell and Terrence Rehder. Mr. Hodge seconded the motion. Motion carried, with Mr. Jones recusing himself from the discussion and vote on Jason Heidt, and Mr. Gentry recusing himself from the discussion and vote on Michael Mathieus. Mr. Cotterell motioned to deny Jenifer A. Michaelis's application to sit for the November 1998 exam because she did not meet Idaho's residency requirement. Ms. Michaelis will be allowed to transfer her fees forward. She will have until the November 1999 exam to demonstrate her Idaho residency. Mr. Hodge seconded the motion. Motion carried.

### **3. CPE:**

*(A) Consideration of Four Terms Expiring December 31, 1998:* On December 31, 1998, the following CPE Committee Members' terms will expire: Bill Baxter, CPA, Twin Falls; Ric Eborall, CPA, Boise; Michael Rodgers, CPA, Boise and Geneva Trent, CPA, Boise. All four members have expressed a desire to continue serving on the committee. Mr. Cotterell motioned to reappoint Mr. Baxter, Mr. Eborall, Mr. Rodgers and Ms. Trent to serve additional three year terms on the CPE Committee. Mr. Jones seconded the motion. Motion carried.

*(B) Recommendation of New Chair. Recognition of Out-Going Chair:* Mr. Gentry motioned to appoint Monte Warwick as Chair of the CPE Committee. Mr. Stewart seconded the motion. Motion carried. The Board also sent a letter of recognition to Bill Baxter, CPA, for his service as the past Chair of the CPE Committee.

Staff was directed by the Board to place articles in upcoming newsletters asking for people interested in serving on the committee when vacancies occurred in the future.

#### 4. EXAMINATION:

(A) *Approve November 1998 Applicants:* Mr. Cotterell motioned to approve the following candidates for the November 1998 Uniform CPA Examination, with the exception of Ms. Michaelis. Mr. Etter seconded the motion. Motion carried.

1-26-0001	A	L	F	R	ALDRICH, TARI L
1-26-0002	A	L	F	R	ALLDREDGE, DAVID JAMES
1-26-0003	A	L	F	R	ALLEN, DAVID L
1-26-0004	-	-	F	R	ASHLEY, JADE CAROL
1-26-0005	A	L	F	R	ASSENDRUP, LINCOLN LOUIE
1-26-0006	A	L	F	R	AUDENS, SHIRLEY A
1-26-0007	A	L	F	R	BAERLOCHER, CHRISTOPHER M
1-26-0008	A	L	F	R	BARBER, KRISTEN S
1-26-0009	A	L	F	R	BEATH, RICHARD W
1-26-0010	A	L	F	R	BELKNAP, JANE
1-26-0011	-	-	F	R	BELL, DAVID LAYNE
1-26-0012	A	L	F	R	BELL, DAVID LYNN
1-26-0013	A	L	F	R	BELL, MICHAEL L
1-26-0014	A	L	F	R	BELL, RANDY EVERETT
1-26-0015	A	L	F	R	BELLOMY, STEPHEN D
1-26-0016	-	L	-	-	BERGQUIST, KIMBERLY K
1-26-0017	A	-	F	-	BERNHART, KEVIN G
1-26-0018	A	L	F	R	BIGGS, HEATHER
1-26-0021	A	L	F	R	BRITO, MELANIE G
1-26-0023	-	L	-	R	BROWER, RACHELLE E
1-26-0024	A	L	F	R	BROWN, BRYAN K
9-17-0004	A	L	F	R	BUNCH, SUSAN K
1-26-0025	A	L	F	R	BURGESS, AMY S
1-26-0026	A	L	F	R	BURGESS, TRAVIS W
1-26-0027	A	L	F	R	BURNS, CHRISTOPHER G
1-26-0028	A	L	F	R	BURNS, EVA M
1-26-0029	A	L	F	R	BURUM, LISA K
1-26-0030	A	L	F	R	BUTLER, JANICE MARIE
1-26-0031	A	L	F	R	CAMPBELL, MICHAEL REX
1-26-0033	A	L	F	R	CHAMBERS, LYNDA M
1-26-0034	A	L	F	R	CHANDLER, JOYCE
1-26-0035	A	L	F	R	CHANG, ALISON KAM SUN
1-26-0036	A	L	F	R	CHIGBROW, CORDELL R
1-26-0037	A	L	F	R	CHIRIN, MICHAEL J
1-26-0038	A	L	F	R	CHRISTENSEN, TERESA A
1-26-0040	-	L	-	-	CRAFTON-SHANKEL, NAOMI
1-26-0041	A	L	F	R	CRESS, MADELINE N
1-26-0042	A	L	F	R	CRONRATH, MYLYNDA
1-26-0043	A	L	F	R	CROW, RONALD LEE
1-26-0044	A	L	F	R	DASH, JUNE

1-26-0045	A	L	F	R	DAVIDSON, BENJAMIN GALEN
1-26-0046	A	L	F	R	DAVIS JR, ROBERT MARCELL
1-26-0047	A	-	F	-	DAYTON, CHRISTINE NAN
1-26-0049	A	L	F	R	DEWEY, DAVID E
1-26-0050	A	L	F	R	DIMAGGIO, MARY K
1-26-0051	A	L	F	R	DOBSON, TODD R
1-26-0052	A	L	F	R	DORENKAMP, CORNELIA
1-26-0053	A	L	-	-	DUCE, LEON M
1-26-0054	-	L	-	-	DUTRA, BARBARA ANN
1-26-0055	A	L	F	R	EDWARDS, CHRISTINE E
9-08-0169	A	L	F	R	EDWARDS, WENDY LORRAINE
1-26-0057	A	-	-	-	ELLIS, MARNEY L
1-26-0058	A	L	F	R	EMMONS, MICHELLE S
1-26-0059	A	L	F	R	ENGLISH, DONN J
1-26-0060	A	L	F	R	FALCK, BRIAN
1-26-0061	-	-	F	R	FENNEN, ELIZABETH MICHELLE
1-26-0062	A	L	F	R	FIELD, SARAH A
1-26-0063	A	L	F	R	FIEVEZ, RYAN R
1-26-0064	A	L	F	R	FILLMORE, MEGHAN O
1-26-0065	A	L	F	R	FINKBEINER, KENNETH E
1-26-0066	A	L	F	R	FLOWER, JENNIFER L
1-26-0067	-	L	-	R	FORSMANN, BRANDY L
1-26-0068	A	-	-	-	FOSTER, JENNIFER
1-26-0069	-	L	-	-	FREI, STEVEN MAX
1-26-0070	A	L	F	R	GARNER, CYNTHIA B
1-26-0071	A	L	F	R	GARRETT, CRISTA L
1-26-0072	A	L	F	R	GATES, ANDREA J
1-26-0073	-	L	-	-	GIAMMONA, MICHELLE C
1-26-0074	A	L	F	R	GIBSON, JOHN ERIC
1-26-0075	A	L	F	R	GIESLER, CAROLYN M
1-26-0076	A	L	F	R	GLATZ, TRACY M
1-26-0077	A	L	F	R	GONZALEZ, SUSAN M
1-26-0078	-	-	F	R	GOSSAGE, BRIAN H
1-26-0080	A	L	F	R	HAAN, JAMI F
1-26-0081	A	L	F	R	HALFORD, KRISTI L
1-26-0082	A	L	F	R	HAMMONS, DAVID WINDELL
1-26-0083	A	L	F	R	HARRIS, LAURIE A
1-26-0084	A	L	F	R	HARRIS, TIMOTHY M
1-26-0085	A	L	F	R	HART, HEIDI J
1-26-0086	A	L	F	R	HART, SEAN R
1-26-0087	A	L	F	R	HARWOOD, STACI LYNN
1-26-0088	A	L	F	R	HEIDT, JASON
1-26-0089	A	L	F	R	HICKS, MORGAN S
1-26-0090	A	L	F	R	HINES, JEDONNE
1-26-0091	A	L	F	R	HOLMES, KEITH DAVID
1-26-0092	-	-	F	R	HUFF, COLINE L

9-29-0004	-	L	F	-	HUNSAKER, SCOTT E
1-26-0094	A	L	F	R	IRELAND, TERRY J
1-26-0095	A	L	F	R	JAMES, JOHN T
1-26-0096	A	L	F	R	JEFFRIES, MATTHEW B
1-26-0097	A	L	-	-	JOHNSON, CRYSTAL RAE
1-26-0098	-	-	F	R	JOHNSON, DERONE M
1-26-0099	A	L	F	R	JORGENSEN, DAVID R
1-26-0100	A	L	F	R	KEARSLEY, ROGER DREW
1-26-0101	A	L	F	R	KEELEY, TIFFANY J
1-26-0102	-	L	F	-	KENNY, CATHERINE P
1-26-0103	A	L	F	R	KEPPLER, MARY
1-26-0105	A	L	F	R	KNUFF, BRIAN WILLIAM
1-26-0106	A	L	F	R	KOPPER, LORI K
1-26-0107	A	L	F	R	KORA, SUANNE M
1-26-0108	A	L	F	R	KOWALLIS, TRACY L
1-26-0109	-	L	F	-	LANDERS, DIANNA L
1-26-0110	A	L	F	R	LEE, ELIZABETH K
1-26-0111	A	L	F	R	LEE, JAMES A
1-26-0112	-	-	F	R	LUKASAVICH, VINCENT S
1-26-0113	A	L	F	R	LUKE, ALAN G
1-26-0114	A	L	F	R	LYON, KRISTEN JO
1-26-0115	A	L	F	R	MAHLER, JOHN J
1-26-0116	A	L	F	R	MAHONEY, MICHAEL J
1-26-0117	A	L	F	R	MATHIEUS, MICHAEL J
1-26-0118	-	-	F	-	MCHUGH, RYAN THOMAS
1-26-0119	A	L	F	R	MCKELLIPS, KARMEN M
1-26-0120	-	-	F	R	MCKITTRICK, KAREN L
1-26-0122	A	L	F	R	MIKESELL, ROGER
1-26-0123	A	L	F	R	MILES, MARTI C
1-26-0126	A	L	F	R	MITCHELL, MELODY J
1-26-0127	A	L	-	-	MURAYAMA, KAZUKO
1-26-0128	A	L	F	R	MURRAY, BRAD M
1-26-0130	A	L	F	R	MYERS, SHAWNA LYNN
1-26-0131	A	L	F	R	NELSON, JEFFREY P
1-26-0132	-	L	F	-	NELSON, MATTHEW D
1-26-0134	A	L	F	R	NUNAN, MICHAEL PATRICK
1-26-0136	A	L	F	R	OLSEN-FRANK, SHERRY
1-26-0137	A	L	F	R	ORTIZ, SARA
1-26-0138	-	L	F	-	OTTINGER, KATHY
1-26-0140	-	-	F	-	OWEN, SHERRIE SHULTS
1-26-0141	A	L	F	R	PAGE, WILLIAM R
1-26-0142	-	L	-	-	PARKER, THEODORE D
1-26-0143	A	L	F	R	PATTERSON, ROSS H
1-26-0144	A	L	F	R	PECORA, ANTHONY C
1-26-0146	A	L	F	R	PRICKETT, LORI A
1-26-0148	A	-	-	-	QUIGLEY, TIMOTHY F

1-26-0149	A	L	F	R	RAHMAN, TANWIR H
1-26-0150	A	L	F	R	RAMIREZ, LUSE
1-26-0151	A	L	F	R	RATH, JOAN R
1-26-0152	-	-	-	R	REMLING, RODNEY M
1-26-0153	A	L	F	R	RICHY, GWEN A
1-26-0154	A	L	F	R	ROACH, RITA R
1-26-0155	-	-	F	-	ROLFE, PAMELA K
1-26-0156	A	L	F	R	ROMA, KATHLEEN F
1-26-0157	A	L	F	R	RUDBECK, HEATHER L
1-26-0159	A	L	F	R	RUE, AARON D
1-26-0160	-	L	-	-	RYAN, BRAD A
1-26-0161	A	L	F	R	SAMAHON-OUMAR, MOHAMED GULAM
1-26-0162	A	L	F	R	SANDIFER, MARTHA
1-26-0163	-	L	-	R	SCHMALJOHN, TERESA R
1-26-0164	A	-	-	-	SCHRANCK, CHRISTINE A
1-26-0165	A	L	F	R	SCHULTZ, JEREMY B
1-26-0167	A	L	F	R	SHAFFER, KRISTIN M
1-26-0168	A	L	F	R	SHIMONAUFF, DANIELE L
1-26-0169	A	L	F	R	SIGGLIN, LORA R
1-26-0170	A	L	F	R	SISNEROS, FRED
1-26-0171	A	L	F	R	SMITH, JULIE T
1-26-0172	A	L	F	R	ST CLAIR, KALLY A
1-26-0173	-	-	F	-	STAMPFLI, PAMELA MARIE
1-26-0174	A	L	F	R	STRICKLAND, JANICE L
9-17-0041	A	L	F	R	SUCHY, BRANDON S
1-26-0175	-	L	-	-	SUOJA, AARON J
1-26-0176	A	L	F	R	THATCHER, TINA M
1-26-0177	A	L	-	-	THIRION, CHUNHONG YU
1-26-0178	A	L	F	R	THOMAS, SHANNON J
1-26-0179	-	L	-	-	TORRES, TROY N
1-26-0180	-	L	-	-	TRACADAS, DUANE PHILIP
1-26-0181	A	L	F	R	TRIPP, MOLLY JEAN
1-26-0182	A	L	F	R	TUCHER JR, JOHN M
1-26-0183	A	L	F	R	TULLIS, DARRELL D
1-26-0185	A	L	F	R	VANCE, JAMES O
1-26-0186	A	L	F	R	VOLKERS, MEGAN ARLETT
1-26-0187	A	-	-	-	WAGNER, AUDRA
1-26-0190	-	L	-	R	WATKINS, KATHLEEN A
1-26-0191	A	L	F	R	WATSON, CYNTHIA
1-26-0192	A	L	F	R	WATT, DALE RICHARD
1-26-0193	A	L	F	R	WATTS, JANA LYNN
1-26-0194	A	L	F	R	WATTS, JOHN
1-26-0195	A	L	F	R	WATTS, WALTER W
1-26-0196	A	L	F	R	WHITTED, GUY K
1-26-0197	A	L	-	-	WILLIAMS, BECKY L
1-26-0198	A	L	F	R	WILSON, DAVID B

1-26-0199	A	L	F	R	WOODY, ELIZABETH MARSLAND
1-26-0158	A	L	F	R	ZHU, HUI-YUAN
1-26-0201	-	-	F	R	ANDERSON, CONNIE L
1-26-0202	A	L	F	R	ANDERSON, KEITH
1-26-0203	A	L	F	R	ANDERSON, LORI A
1-26-0204	A	L	F	R	BARNES, AMY L
1-26-0205	A	L	F	R	BEGGS, JOLEEN K
1-26-0206	-	-	F	R	BERGSTROM, DONNA L
1-26-0207	A	L	F	R	BERNHART, KEITH R
1-26-0208	A	L	F	R	BIEDERSTEDT, REBECCA L
1-26-0209	A	L	F	R	CROMER, ANGELA L
1-26-0210	-	-	F	R	CROSSLER, KRISTIN K
1-26-0211	A	L	F	R	EGLAND, JAMI LEE
1-26-0212	A	L	F	R	ENYEART, CONNIE L
1-26-0213	-	L	F	-	HATLEY, CHERYL RAE
1-26-0214	A	L	F	R	HOWARD, JILL L
1-26-0215	A	-	F	-	HUGGINS, JAMES PATRICK
1-26-0216	A	L	F	R	KENYON, STEVE W
1-26-0217	A	-	-	-	KITTERMAN, KYLE D
1-26-0218	A	L	F	R	LAVOIE, WENDY J
1-26-0219	A	L	F	R	LIEN, JONATHAN E
1-26-0220	A	L	F	R	MEDLEY, HOPE A
1-26-0221	A	L	F	R	MINK, JOHN S
1-26-0222	A	L	F	R	MOSER, KATHRYN L
1-26-0224	A	L	F	R	NAIL, MICHAEL M
1-26-0226	A	L	F	R	PIERCE, ROSEMARY T
1-26-0227	A	L	F	R	RALSTON, JUSTIN WADE
1-26-0228	A	L	F	R	REHDER, TERRENCE L
9-38-0022	A	L	F	R	ROSS, RICHARD S
9-38-0012	A	L	F	R	SHARPE, CHRISTINE L
1-26-0229	-	-	F	R	SHULL, BRIAN CLARK
1-26-0230	A	-	-	-	STEVENS, TERRY W
1-26-0231	A	L	F	R	STRONG, NATHAN S
9-38-0008	A	L	F	R	TAN, MIAN
1-26-0232	-	-	F	R	TAYLOR, KEITH E
9-38-0016	A	L	F	R	THONN, BEVERLY K
1-26-0301	A	L	F	R	BARRIE, AMY R
1-26-0302	A	L	F	R	BOX, TODD LAMAR
1-26-0303	A	L	F	R	BUSH, BRIGHAM R
1-26-0304	A	L	F	R	DAMRON, DREW T
1-26-0305	A	-	F	-	DOMAN, JAY G
1-26-0306	A	L	F	R	FARNES, SCOTT LARRY
1-26-0307	A	-	F	-	FISHER, KAREN MARIE
1-26-0308	A	L	F	R	FONUA, DEAN S
1-26-0309	A	L	F	R	GARDNER, CRAIG EUGENE
1-26-0310	A	L	F	R	GEE, NICOLE L

1-26-0311	A	L	F	R	GROBERG, RICHARD T
1-26-0312	A	L	-	-	HATCH, MICHAEL B
1-26-0313	A	L	F	R	HEALY, SCOTT WERRETT
1-26-0314	A	-	-	-	HOLMES, KATHRYN K
1-26-0315	A	L	F	R	LARSON, DAVID M
9-44-0018	-	-	-	R	MACKIN, CATHLEEN B
1-26-0316	A	L	F	R	MAHLKE, TROY
1-26-0317	A	L	F	R	MAYER, RUSSELL
1-26-0319	-	-	F	R	ORR, MICHELLE NELSON
1-26-0320	A	L	F	R	PETERSON, RACHEL M
1-26-0321	-	-	-	R	ROBISON, DOUGLAS LAVOY
9-25-0006	A	L	F	R	SARGENT, VICKIE E
1-26-0323	A	L	F	R	SCORESBY, RICHARD
9-27-0002	-	-	F	-	SHAFFER, EMILY
1-26-0324	A	L	F	R	SIEVERS, KRISTA D
1-26-0325	A	L	F	R	SMITH, LINDA S
1-26-0326	-	L	-	-	SNOW, SCOTT BEAMAN
1-26-0328	A	L	F	R	SUTTON, MELANEE
1-26-0329	A	-	-	-	WARD, RONALD KENT
1-26-0330	A	L	F	R	WATKIN, BRIDGET J
1-26-0331	A	L	F	R	WESTFALL, DAVID JAMES
9-27-0007	A	L	F	R	WREDE, LANCE
9-26-0021	A	L	F	R	ALLEN, CHRISTINE DENISE
9-26-0010	A	L	F	R	BONI, JASON K
9-26-0012	A	L	F	R	CHAPIN, LARRY CLARK
9-26-0007	A	L	F	R	DAVIS, IRENE C
9-26-0003	-	L	-	R	HALLADAY, JAY S
9-26-0013	A	L	F	R	HEUER, SHAWNA C
9-26-0006	A	L	F	R	JACOBSON, AUGUSTINA A
9-26-0002	A	L	F	R	MEEK, JAMES N
9-26-0014	-	L	-	-	OWAYO, PETER
9-26-0008	-	-	F	-	RAIZADA, KUMARI N
9-26-0001	-	-	F	-	SEYMOUR, CURTIS ALEXANDER
9-26-0004	A	L	F	R	SUVEG, BARBARA SOPHIA
9-26-0005	A	L	F	R	TOPP, MARY E
9-26-0009	A	L	F	R	WILSON, KARLA L

(B) Approve May 1998 Grades. Designate High Candidates. Void Grades. Mr. Gentry motioned to approve the grades for the May 1998 examination. Mr. Jones seconded the motion. Motion carried. Mr. Gentry motioned to acknowledge the following high scoring candidates for the May 1998 examination with a letter of congratulation from the Board office and listing them in the upcoming newsletter: Samuel J. Coles, 369; Jack E. Dabell, 354; Jesse J. Leib, 353; Jamie R. Page, 352; Jeffrey D. Klassen and Travis L. John, each 348. The top five scores of original or re-exam candidates sitting for all four sections should be recognized in future exams. Mr. Hodge seconded the motion. Motion carried. Mr. Gentry motioned to void the grades for the May 1998 examination of Jennifer K. Atkinson for failure to supply a transcript with a degree. Mr. Jones

seconded the motion. Motion carried.

*(C) Complaints from May 1998 Boise Exam Candidates:* The Board reviewed letters from Gulam Samahon-Oumar, Cynthia Watson and William Lathen, CPA and Dean at BSU concerning the disturbances at the Boise exam site. Mr. Lathen asked the Board to consider changing the grades for all candidates who took the exam on May 7, 1998 and scored 71 or higher on either of the two sections that date to a 75. After reviewing statistics of prior exam scores, the Board determined that, although the incident was unfortunate, the grades would not be changed. Ms. Porter was directed to inform to Mr. Lathen and the candidates of the Board's decision.

*(D) Update by Vern Gentry on AICPA Visit and Examination Issues:* Mr. Gentry described the AICPA's Exam Forum held at their New Jersey site in July. He and Ms. Porter attended. The security, both procedure and facilities wise, is quite high. A few improvements were suggested by attendees and the AICPA recorded the ideas for future application. The exam preparation, distribution and grading processes were discussed at the forum. Mr. Gentry spoke to the international prestige of the CPA Examination and the efforts of the AICPA that make it such a highly regarded exam. Mr. Gentry commented on his support for AICPA as the exam provider.

*(E) Proctoring Assignments for November Exam:* The proctoring assignments for the November exam are as follows: Mr. Gentry and Mr. Stewart will proctor Boise on Wednesday; Mr. Cotterell and Mr. Etter will proctor Boise on Thursday; Mr. Hodge will proctor Moscow on both days; Mr. Van Orden will proctor Pocatello on Wednesday and Mr. Jones will proctor Pocatello on Thursday.

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

*(A) Review Applicants:* Mr. Gentry motioned to approve the following applicants for licensure. Mr. Hodge seconded the motion. Motion carried.

EXAM	CP-3634	7/01/98	RUBY, NICOLE MARIE
R-OR	CP-3635	7/01/98	CORTA, TRACEY
R-UT	CP-3636	7/01/98	WEBSTER, SHANE M
EXAM	CP-3637	7/01/98	MCNEELY, MARYANN L
R-OR	CP-3638	7/01/98	STILLER, ROD J
R-TX	CP-3639	7/16/98	PICKERING, DYAN L
EXAM	CP-3640	7/16/98	HADDOCK, ROBERT E
EXAM	CP-3641	8/10/98	KIER, ROBBI L
EXAM	CP-3642	8/10/98	BERMENSOLO, RICHARD C
EXAM	CP-3643	8/21/98	MILLER, MICHAEL JAMES
EXAM	CP-3644	9/01/98	BABCOCK, JULIET D
TG-UT	CP-3645	9/01/98	BOWEN, ROBERT K
R-WA	CP-3646	9/01/98	CARROLL, JANET P
EXAM	CP-3647	9/01/98	GOODWIN, KRISTEN J
EXAM	CP-3648	9/01/98	LARSON, ROBERT B
EXAM	CP-3649	9/01/98	MCMURTREY, CHANTAL N
EXAM	CP-3650	9/01/98	SANSGIRI, RUPESH S

EXAM	CP-3651	9/01/98	WORRELL, BRENDA L
EXAM	CP-3652	9/01/98	YADON, LORI RENAE
EXAM	CP-3653	9/10/98	WARR, JAMES PHILLIP
R-UT	CP-3654	9/15/98	BURR, FRED R
EXAM	CP-3655	9/15/98	MILLER, REBECCA LYNN
EXAM	CP-3656	9/15/98	POULSEN, SHERI LYN
EXAM	CP-3657	9/23/98	NIEMI, SHARMAN MARIE
EXAM	CP-3658	9/23/98	WOOD, JASON E
R-UT	CP-3659	9/25/98	MCFALL, JODI L

*(B) Special Consideration:* The Board reviewed a request from Bill Michels, CPA asking for an extension in paying his renewal fee without a penalty due to his inability to find a suitable method of transferring U.S. dollars from China. Mr. Michels notified the Board office of his difficulties in June 1998 and paid his renewal on July 9, 1998 upon returning to Boise. Mr. Gentry motioned to waive the late renewal fee due to unusual circumstances and that fact that Mr. Michels brought the situation to the attention of Board staff prior to the renewal deadline. Mr. Etter seconded the motion. Motion carried.

**6. UNIFORM ACCOUNTANCY ACT:** An ISCPA/ISBA Task Force Update was given by Sam Cotterell. Mr. Cotterell provided the Board members with a copy of the minutes from the August 3, 1998 ISCPA/ISBA Joint UAA Task Force. Ms. Porter updated the Board on the public meetings held in Pocatello, Idaho Falls and Twin Falls. The attendees at the Society Chapter meetings had mixed reactions to the UAA. Substantial Equivalency was readily accepted. A few people questioned going from two to one year of experience. Commissions and Contingent Fees and Non-CPA Ownership of Firms had split support. Some people did not like the ideas, but felt that the regulation of the profession had to move in that direction. The Board discussed the pros and cons of the UAA as they would apply to Idaho if approved.

## **7. QROC:**

*(A) Proposed Rule Changes as Submitted for Adoption by the 1999 Legislature:* Ms. Porter supplied the Board members with a copy of the proposed rule changes for Quality Review submitted for adoption by the upcoming Legislature. Concerns were raised over whether firms were actually issued a license when they register as a Practice Unit. The Board asked Ms. Porter to see if the sentence in Rule 619 referencing firm licenses could be removed at this point in the rule promulgation process. Mr. Hodge motioned to accept the rule changes as originally written if the deadline for changing the wording on firm licenses had passed. Mr. Jones seconded the motion. Motion carried.

*(B) Vacancies Requiring Appointments:* The Board members were informed that Ms. Berryman and Mr. Berggren's terms on the QROC Committee expired on June 30, 1998. Ms. Berryman expressed a desire to continue on the committee, Mr. Berggren declined. The staff was directed to contact Mr. Jerry Tarter, LPA and ask if he would be interested in serving on the committee. The Board discussed the possibility of expanding QROC by two additional members. Staff was to put a request for QROC volunteers in the upcoming newsletter. Board members were to see if they could locate people interested in serving on QROC. The Board will take further action at the December 1998 meeting.

**8. TREASURER'S REPORT:** The Board reviewed the Treasurer's report through August 31, 1998. No motion was needed.

**9. DIRECTOR'S REPORT:**

*(A) Investigator Volunteer:* Ms. Porter informed the Board that Mr. Earle McEwen, CPA has offered to work as an investigator in complaints that the Board may receive. The Board directed Ms. Porter to start a "pool" of individuals who are willing to act as investigators. Mr. McEwen's name may be placed in the pool.

*(B) Eli Mason's perspective on how NASBA's bylaws could be rewritten:* The Kansas Board has proposed his amendments to NASBA for consideration. Ms. Porter supplied the Board with a copy of the changes because they may be discussed at the NASBA Annual Meeting in Tucson.

*(C) Ms. Porter attended the CLEAR training on investigative procedures in Denver:* Ms. Porter provided a summary of the meeting to the Board. The training was focused more on actual investigative procedures than on the overall process. The training was worthwhile, but not as encompassing as Ms. Porter had hoped.

*(D) The California State Board of Accountancy has made written request of NASBA for a presentation at the Annual Meeting regarding the use of AICPA as the exam administrator. The South Dakota Board wrote to NASBA with their displeasure over short turn around times in reply to surveys.* The above information was supplied to the Board because the examination will be a major topic at the NASBA Annual Meeting. No action was required.

*(E) Directors' Activities for June, July and August 1998:* Ms. Porter supplied the Board with the staffs activities for the above mentioned months. No action was required.

*(F) Administrator's Conference:* Ms. Porter asked for the Board's approval for Mr. Drake to attend the upcoming NASBA Legal Counsel Conference that occurs at the same time as the Administrator's Conference in February 1999. Mr. Drake will not charge the Board for his time spent at the conference. Mr. Hodge motioned to pay Mr. Drake's expenses. Mr. Cotterell seconded the motion. Motion carried.

**10. NEXT BOARD MEETING DATE:** The next Board meeting is scheduled to be held Friday, December 11, 1998.

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

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Alan Van Orden, Chair

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Leonard Hodge, Vice-Chair

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LaVern Gentry, Secretary