

MINUTES
IDAHO STATE BOARD OF ACCOUNTANCY
Boise, Idaho
April 23, 1999

REGULAR SESSION

The regular meeting of the Idaho State Board of Accountancy was called to order at 8:40 AM with Chair Alan Van Orden presiding. The Board adjourned to Executive Session at 8:45 AM, reconvened the Regular Session at 10:55 AM, recessed for lunch at 12:10 PM, reconvened at 1:20 PM, adjourned to Executive Session at 4:30PM, reconvened the Regular Session at 4:50 and adjourned at 4:55 PM.

ROLL CALL: The following members of the Board were present:
Alan Van Orden, CPA
Leonard Hodge, CPA
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:

Mr. Cotterell motioned to approve the minutes of the December 11, 1998 Regular Session. Mr. Jones seconded the motion. Motion carried.

2. EXECUTIVE SESSION: Alan Van Orden, Chair, citing *Idaho Code* Section 67-2345 (1)(b)(d) & (f), called for a vote to adjourn to Executive Session for discussion of employee evaluations, 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; Sam Cotterell, CPA, yes; Larry Stewart, LPA, yes; Leonard Hodge, CPA, yes and Tom Jones, CPA, yes. The Board adjourned to Executive Session at 8:45 AM. The Regular Session resumed at 10:55 AM.

The Board addressed the items from the April 23, 1998 Executive Session.

(A) Approve Minutes: Mr. Hodge motioned to approve the minutes of the December 11, 1998 Executive Session. Mr. Gentry seconded the motion. Motion carried.

(B) Status Reports/ Review Complaints:

Docket #99-01 - Mr. Cotterell motioned to direct staff to pursue obtaining the wall certificate by asking him to surrender it, and putting him on notice that if he failed to do so legal action would be taken to seize the certificate. Mr. Hodge seconded the motion. Motion carried.

Docket #99-03 - Mr. Cotterell motioned to accept the Investigator's recommendation for 8 hours of Continuing Professional Education on Professional Standards as part as her regular CPE. Mr. Jones seconded the motion. Motion carried.

Docket #99-04 - Mr. Cotterell motioned to close the docket. Mr. Gentry seconded the motion. Motion carried.

Docket #99-05 - Mr. Cotterell motioned to begin disciplinary procedures regarding revocation. Mr. Gentry seconded the motion. Motion carried.

Docket #99-06 - Mr. Cotterell motioned to accept the Stipulation & Consent Agreement and authorize Mr. Cotterell to sign for the Board. Mr. Gentry seconded the motion. Motion carried.

(C) Special Consideration - Exam: Mr. Hodge motioned to grant special considerations for the CPA Examination. Mr. Cotterell seconded the motion. Motion carried with Mr. Gentry abstaining from the vote.

(D) Special Consideration - Licensure: Mr. Gentry motioned to grant special consideration for licensure. Mr. Jones seconded the motion. Motion carried.

(E) Employee Evaluations: Mr. Gentry motioned to accept the recommendations for staff salaries. Mr. Jones seconded the motion. Motion carried.

3 . EXAMINATION:

(A) Approve May 1999 Candidates: Mr. Gentry motioned to approve the following candidates to sit for the May 1999 examination. Mr. Cotterell seconded the motion. Motion carried.

MASTER CANDIDATE LIST

BOISE

ALLEN, RYAN W	1-26-0001	O	LPR	AUDIT	ARE	FARE
ATKINSON, JENNIFER KRISTI	1-26-0003	R	LPR	AUDIT	ARE	FARE
BAERLOCHER, CHRISTOPHER M	1-26-0005	R	LPR	AUDIT	ARE	FARE
BEATH, RICHARD W	1-26-0006	R				FARE
BECKSTEAD, MIKE C	1-26-0007	O	LPR	AUDIT	ARE	FARE
BELKNAP, JANE	1-26-0008	R	LPR	AUDIT	ARE	FARE
BELL, DAVID LAYNE	1-26-0009	R				FARE
BELL, DAVID LYNN	1-26-0010	R	LPR	AUDIT	ARE	FARE
BELLOMY, STEPHEN D	1-26-0011	R				FARE
BERGQUIST, KIMBERLY K	1-26-0012	R	LPR			
BINTZ, JUSTIN M	1-26-0014	O	LPR	AUDIT	ARE	FARE
BJORUM, MICHAEL ALLEN	1-26-0015	O	LPR	AUDIT	ARE	FARE
BLACKBURN, PAMELA M	1-26-0016	O	LPR	AUDIT	ARE	FARE
BLANCHET, JENNY L	1-26-0017	O	LPR	AUDIT	ARE	FARE
BLANKENSHIP, MARISA C	1-26-0018	O	LPR	AUDIT	ARE	FARE
BLINZLER, RHONDA	1-26-0019	O	LPR	AUDIT	ARE	FARE
BRESKE, MARY L	1-26-0020	R	LPR	AUDIT	ARE	FARE

BRITO, MELANIE G	1-26-0021	R	LPR	AUDIT	ARE	FARE
BROWER, RACHELLE E	1-26-0023	R	LPR		ARE	
BROWN, ASHLEY	1-26-0024	O	LPR	AUDIT	ARE	FARE
BROWN, BRYAN K	1-26-0025	R	LPR	AUDIT	ARE	FARE
BURGESS, AMY S	1-26-0026	R	LPR	AUDIT	ARE	FARE
BURGESS, TRAVIS W	1-26-0027	R	LPR	AUDIT	ARE	FARE
BURNS, CHRISTOPHER G	1-26-0028	R	LPR	AUDIT	ARE	FARE
BURUM, LISA K	1-26-0029	R	LPR	AUDIT	ARE	FARE
BUTLER, JANICE MARIE	1-26-0030	R	LPR	AUDIT	ARE	FARE
CARTER, MICHAEL N	1-26-0032	R	LPR	AUDIT	ARE	FARE
CHANDLER, JOYCE	1-26-0033	R	LPR		FARE	
CHANG, ALISON KAM SUN	1-26-0034	R	LPR		FARE	
CHRISTENSEN, TERESA A	1-26-0035	R	LPR			
CLEVERLEY, RYAN D	1-26-0036	O	LPR	AUDIT	ARE	FARE
CREEK, MICHELE L	1-26-0037	O	LPR	AUDIT	ARE	FARE
CRESS, MADELINE N	1-26-0038	R	LPR	AUDIT	ARE	FARE
CRONRATH, MYLYNDA	1-26-0039	R	LPR	AUDIT	ARE	FARE
CROW, RONALD LEE	1-26-0040	R	LPR	AUDIT	ARE	FARE
DAYTON, CHRISTINE NAN	1-26-0041	R		AUDIT	FARE	
DEWEY, DAVID E	1-26-0042	R		AUDIT		
DOWNING, LORI K	1-26-0043	R	LPR	AUDIT		
EDWARDS, WENDY LORRAINE	9-08-0099	O			ARE	FARE
EMMONS, MICHELLE S	1-26-0044	R	LPR	AUDIT	ARE	FARE
FIELD, SARAH A	1-26-0046	R	LPR	AUDIT	ARE	FARE
FINKBEINER, KENNETH E	1-26-0047	R	LPR	AUDIT	ARE	FARE
FORSGREN, JAMES R	1-26-0049	O	LPR	AUDIT	ARE	FARE
GALLEGOS, ANN	1-26-0050	O	LPR	AUDIT	ARE	FARE
GARRETT, CRISTA L	1-26-0051	R		AUDIT	FARE	
GATES, ANDREA J	1-26-0052	R	LPR		FARE	
GERRATT, YVONNE M	1-26-0054	O	LPR	AUDIT	ARE	FARE
GIBSON, JOHN ERIC	1-26-0055	R	LPR	AUDIT		
GLATZ, TRACY M	1-26-0056	R	LPR	AUDIT	ARE	FARE
GOITIANDIA, SCOTT V	1-26-0057	O	LPR	AUDIT	ARE	FARE
GONZALEZ, SUSAN M	1-26-0058	R	LPR	AUDIT	ARE	FARE
GOODING, JEREMY L	1-26-0059	O	LPR	AUDIT	ARE	FARE
GORMAN, JENNIFER G	1-26-0060	O	LPR	AUDIT	ARE	FARE
GOSSAGE, BRIAN H	1-26-0061	R			ARE	
GRANT, ROBERT	1-26-0062	R	LPR	AUDIT	ARE	FARE
HAAN, JAMI F	1-26-0064	R	LPR	AUDIT	ARE	FARE
HALFORD, KRISTI L	1-26-0065	R	LPR	AUDIT	ARE	FARE
HANSON, JAMES E	1-26-0066	R	LPR	AUDIT	ARE	FARE
HARRIS, LAURIE A	1-26-0067	R	LPR	AUDIT	ARE	FARE
HART, HEIDI J	1-26-0068	R	LPR	AUDIT	ARE	FARE
HART, SEAN R	1-26-0069	R	LPR	AUDIT	ARE	FARE
HAUGEN, JOHN P	1-26-0070	O	LPR	AUDIT	ARE	FARE
HEDIN, GREGG M	1-26-0071	O	LPR	AUDIT	ARE	FARE
HINES, JEDONNE	1-26-0072	R	LPR		FARE	
HOLMES, KEITH DAVID	1-26-0073	R	LPR	AUDIT	ARE	FARE
HUME, SCOTT A	1-26-0074	O	LPR	AUDIT	ARE	FARE
HUNSAKER, SCOTT E	9-29-0002	O			FARE	
IRELAND, TERRY J	1-26-0076	R			FARE	
JAMES, PHILLIP D	1-26-0078	O	LPR	AUDIT	ARE	FARE
JEFFRIES, MATTHEW B	1-26-0079	R	LPR	AUDIT	ARE	FARE
JOHNSON, DERONE M	1-26-0080	R			ARE	FARE
JOHNSON, SCOTT E	1-26-0081	O	LPR	AUDIT	ARE	FARE

KATSUMOTO, SHINICHI	9-17-0047	O	LPR	AUDIT	ARE	FARE
KEARSLEY, ROGER DREW	1-26-0083	R	LPR	AUDIT	ARE	FARE
KEELEY, TIFFANY J	1-26-0084	R	LPR			FARE
KELLOGG, AMY L	1-26-0085	O	LPR	AUDIT	ARE	FARE
KENNY, CATHERINE P	1-26-0087	R	LPR			
KLEVELAND, JEFFREY CARL	1-26-0088	R	LPR	AUDIT	ARE	FARE
KNUFF, BRIAN WILLIAM	1-26-0089	R	LPR	AUDIT	ARE	FARE
KORA, SUANNE M	1-26-0090	R	LPR	AUDIT	ARE	FARE
LANE, JANANNE L	1-26-0092	O	LPR	AUDIT	ARE	FARE
LAWRENCE, BOBBY J	1-26-0093	O	LPR	AUDIT	ARE	FARE
LISCINSKI, AMANDA J	1-26-0094	O	LPR	AUDIT	ARE	FARE
LUKASAVICH, VINCENT S	1-26-0095	R				FARE
MAHONEY, MICHAEL J	1-26-0097	R	LPR	AUDIT	ARE	FARE
MALLETT, RYAN D	1-26-0098	O	LPR	AUDIT	ARE	FARE
MATHIEUS, MICHAEL J	1-26-0099	R	LPR	AUDIT	ARE	FARE
MCCLURE, JACKIE A	1-26-0100	O	LPR	AUDIT	ARE	FARE
MCHUGH, RYAN THOMAS	1-26-0101	R				FARE
MCKITTRICK, KAREN L	1-26-0102	R			ARE	
MCMAHON, JAMES W	1-26-0103	R	LPR	AUDIT	ARE	FARE
MIKESELL, ROGER	1-26-0104	R	LPR	AUDIT		
MILES, MARTI C	1-26-0105	R	LPR	AUDIT	ARE	FARE
MITCHELL, BROOKE L	1-26-0106	R	LPR	AUDIT	ARE	FARE
MITCHELL, MELODY J	1-26-0108	R	LPR			
MORAN, CINDY M	1-26-0109	O	LPR	AUDIT	ARE	FARE
MORDENO, ROBYN R	1-26-0110	O	LPR	AUDIT	ARE	FARE
MORRISON, KELLEEN M	1-26-0111	O	LPR	AUDIT	ARE	FARE
MUNGER, SHELLY L	1-26-0112	R	LPR	AUDIT	ARE	FARE
MUNOZ, MARTHA	1-26-0113	O	LPR	AUDIT	ARE	FARE
MURRAY, BRAD M	1-26-0114	R			ARE	FARE
MYERS, SHAWNA LYNN	1-26-0115	R	LPR	AUDIT	ARE	FARE
NEWMAN, CAROLYN M	1-26-0116	R	LPR	AUDIT	ARE	FARE
NUNAN, MICHAEL PATRICK	1-26-0118	R	LPR	AUDIT	ARE	FARE
OLSEN-FRANK, SHERRY	1-26-0119	R		AUDIT		FARE
OTTINGER, KATHY	1-26-0120	R				FARE
OWEN, KIRSTEN A	1-26-0121	O	LPR	AUDIT	ARE	FARE
PAGE, WILLIAM R	1-26-0122	R	LPR	AUDIT	ARE	FARE
PATTERSON, ROSS H	1-26-0123	R	LPR	AUDIT	ARE	FARE
PECORA, ANTHONY C	1-26-0124	R	LPR	AUDIT	ARE	FARE
PITMAN, JENNA C	1-26-0126	O	LPR	AUDIT	ARE	FARE
POTTER, ANJANETTE R	1-26-0127	O	LPR	AUDIT	ARE	FARE
POTTER, SHERRI M	1-26-0128	O	LPR	AUDIT	ARE	FARE
PRESZLER, BRENT A	1-26-0129	O	LPR	AUDIT	ARE	FARE
PROBERT, CAROL J	1-26-0130	R	LPR	AUDIT	ARE	FARE
PROVENCIO, LEAH M	1-26-0132	O	LPR	AUDIT	ARE	FARE
RAHMAN, TANWIR H	1-26-0133	R			ARE	FARE
RAMIREZ, LUSE	1-26-0134	R	LPR	AUDIT	ARE	FARE
REDSHAW, EVELYN L	1-26-0136	R	LPR			
RICH, TODD M	1-26-0137	O	LPR	AUDIT	ARE	FARE
RIGENHAGEN, SARAH D	1-26-0138	O	LPR	AUDIT	ARE	FARE
RUDBECK, HEATHER L	1-26-0139	R	LPR	AUDIT	ARE	FARE
RUE, AARON D	1-26-0140	R			ARE	FARE
RUNKLE, CRYSTAL D	1-26-0141	O	LPR	AUDIT	ARE	FARE
SAMAHON-OUMAR, MOHAMED GU	1-26-0142	R	LPR	AUDIT	ARE	FARE
SANDIFER, MARTHA	1-26-0143	R				FARE
SCHULTZ, JEREMY B	1-26-0144	R	LPR	AUDIT	ARE	FARE

SESSIONS, SUZANNA	1-26-0145	R	LPR	AUDIT	ARE	FARE
SHIMONAUFF, DANIELE L	1-26-0146	R	LPR	AUDIT	ARE	FARE
SIGGLIN, LORA R	1-26-0147	R	LPR	AUDIT	ARE	FARE
SIMITZES, JENNIFER LEE	1-26-0148	R	LPR	AUDIT	ARE	FARE
SMITH, JULIE T	1-26-0149	R	LPR	AUDIT	ARE	FARE
STAMPFLI, PAMELA MARIE	1-26-0150	R				FARE
STEPHENSON, DAMON D	1-26-0151	R	LPR	AUDIT	ARE	FARE
STETTLER, SCOTT T	1-26-0152	O	LPR	AUDIT	ARE	FARE
STOEGER, ANNE M	1-26-0153	R	LPR	AUDIT		
STORMOEN, GORANE E	1-26-0154	O	LPR	AUDIT	ARE	FARE
THOMAS, SHANNON J	1-26-0156	R	LPR	AUDIT	ARE	FARE
TORRES, TROY N	1-26-0157	R	LPR			
TROTTER, JEFFREY SCOTT	1-26-0159	R	LPR	AUDIT	ARE	FARE
TRUCHOT, CINDY M	1-26-0160	R	LPR	AUDIT		
TUCHER JR, JOHN M	1-26-0161	R	LPR	AUDIT	ARE	FARE
VANWAGNER, TAMERA L	1-26-0165	O	LPR	AUDIT	ARE	FARE
WAGNER, AUDRA	1-26-0166	R		AUDIT		
WARWICK, RYAN C	1-26-0167	O	LPR	AUDIT	ARE	FARE
WATERS, CONNIE A	1-26-0168	R	LPR	AUDIT	ARE	FARE
WATKINS, KATHLEEN A	1-26-0169	R			ARE	
WATSON, CYNTHIA	1-26-0170	R		AUDIT		
WATTS, JANA LYNN	1-26-0171	R			ARE	FARE
WENDLAND, TIMOTHY A	1-26-0172	O	LPR	AUDIT	ARE	FARE
WIEDMEIER, GLENN A	1-26-0173	R	LPR	AUDIT	ARE	FARE
WILSON, DAVID B	1-26-0174	R	LPR	AUDIT		
WOODS, CASSIE A	1-26-0175	O	LPR	AUDIT	ARE	FARE
YADON, RHONDA	1-26-0176	R	LPR	AUDIT	ARE	FARE
ZENNER, JANINE Z	1-26-0177	R	LPR	AUDIT	ARE	FARE

MOSCOW

ANDERSON, KEITH	1-26-0201	R	LPR	AUDIT	ARE	FARE
BARNES, AMY L	1-26-0202	R	LPR	AUDIT	ARE	FARE
BERGSTROM, DONNA L	1-26-0203	R				FARE
BERNAZZANI, MARK A	9-38-0008	O	LPR	AUDIT	ARE	FARE
BERNHART, KEITH R	1-26-0204	R				FARE
BRUNZLICK, ROLLIE P	1-26-0205	O	LPR	AUDIT	ARE	FARE
CHO, YONG M	9-11-0003	O	LPR	AUDIT	ARE	FARE
CLAIRMONT, AMY LYNN	1-26-0206	O	LPR	AUDIT	ARE	FARE
CROMER, ANGELA L	1-26-0207	O	LPR	AUDIT	ARE	FARE
DAVIS, SUSAN D	1-26-0208	R	LPR	AUDIT	ARE	FARE
DONAHUE, BRIAN J	9-38-0009	O	LPR	AUDIT	ARE	FARE
DONOHUE, KIMBERLY ANN	1-26-0209	R	LPR	AUDIT	ARE	FARE
EGLAND, JAMI LEE	1-26-0210	R	LPR	AUDIT	ARE	FARE
ENYEART, CONNIE L	1-26-0211	R	LPR	AUDIT	ARE	FARE
EPENETER, DAN J	9-38-0011	O	LPR	AUDIT	ARE	FARE
FOX, ERIK A	1-26-0212	O	LPR	AUDIT	ARE	FARE
GOODRICH, PATRICIA R	1-26-0213	O	LPR	AUDIT	ARE	FARE
HATHEWAY-DIAL, KAREN D	1-26-0214	O	LPR	AUDIT	ARE	FARE
HIGGINS, LENNE J	1-26-0215	O	LPR	AUDIT	ARE	FARE
HILL, MARY K	1-26-0216	R	LPR	AUDIT	ARE	FARE
HUGGINS, JAMES PATRICK	1-26-0217	R		AUDIT		
KUNTZ, JOHN	9-07-0011	O	LPR	AUDIT	ARE	FARE
LAVOIE, WENDY J	1-26-0219	R			ARE	FARE

MCCAUGHAN, STEVEN T	1-26-0220	O	LPR	AUDIT	ARE	FARE
MCGEACHY, SCOTT A	9-38-0010	O	LPR	AUDIT	ARE	FARE
MCPHERSON, KATHARINE L	1-26-0221	O	LPR	AUDIT	ARE	FARE
MERRILL, RUSSELL KENT	1-26-0222	O	LPR	AUDIT	ARE	FARE
MILLER, LORI J	1-26-0223	R	LPR	AUDIT	ARE	FARE
MINK, JOHN S	1-26-0225	R	LPR	AUDIT	ARE	FARE
MIO, STACI D	1-26-0226	O	LPR	AUDIT	ARE	FARE
MORAIS, DELMAR P	9-38-0024	O	LPR	AUDIT	ARE	FARE
MOSER, KATHRYN L	1-26-0227	R	LPR	AUDIT	ARE	FARE
MRAMBA, GODFREY B	1-26-0228	O	LPR	AUDIT	ARE	FARE
OLSEN, CHRISTINA K	1-26-0229	O	LPR	AUDIT	ARE	FARE
PEREIRA, CAESAR M	1-26-0230	O	LPR	AUDIT	ARE	FARE
RALSTON, JUSTIN WADE	1-26-0231	R	LPR	AUDIT	ARE	FARE
REHDER, TERRENCE L	1-26-0232	R	LPR	AUDIT	ARE	FARE
SLAVIN, MILTON C	1-26-0233	O	LPR	AUDIT	ARE	FARE
STOSALOVICH, JOHNELLE JO	1-26-0234	O	LPR	AUDIT	ARE	FARE
THONN, BEVERLY K	9-38-0023	O	LPR	AUDIT	ARE	FARE
WAMBEKE, CONNIE L	1-26-0235	R				FARE
WILLS, JASON	9-17-0008	O	LPR	AUDIT	ARE	FARE
YOUNGWIRTH, DEBORAH	1-26-0237	O	LPR	AUDIT	ARE	FARE

POCATELLO

ANDERSON, KRISTA A	9-27-0003	O	LPR	AUDIT	ARE	FARE
ARMSTRONG, MATTHEW K	1-26-0301	R	LPR	AUDIT	ARE	FARE
BERNHART, KEVIN G	1-26-0302	R				AUDIT
BINGHAM, JOSHUA J	1-26-0303	O	LPR	AUDIT	ARE	FARE
BIRD, STACEY C	1-26-0304	O	LPR	AUDIT	ARE	FARE
BLOXHAM, PEGGY L	1-26-0305	O	LPR	AUDIT	ARE	FARE
BOLTON, CONI D	1-26-0306	O	LPR	AUDIT	ARE	FARE
BRIGGS, TAMARA I	1-26-0307	O	LPR	AUDIT	ARE	FARE
BUSH, BRIGHAM R	1-26-0308	R	LPR	AUDIT	ARE	FARE
CLARKE, BONNIE J	1-26-0309	O	LPR	AUDIT	ARE	FARE
CRUMLEY, BRENT G	1-26-0310	O	LPR	AUDIT	ARE	FARE
DAMRON, DREW T	1-26-0311	R	LPR	AUDIT	ARE	FARE
DANIELSON, JAMES	1-26-0312	O	LPR	AUDIT	ARE	FARE
DOMAN, JAY G	1-26-0313	R				FARE
EDSON, CRYSTAL L	1-26-0314	O	LPR	AUDIT	ARE	FARE
ENGLAND, JEFFERSON H	1-26-0315	R	LPR	AUDIT	ARE	FARE
FISHER, KAREN MARIE	1-26-0316	R				FARE
GAO, JUN	1-26-0317	O	LPR	AUDIT	ARE	FARE
GIESBRECHT, RICHARD M	1-26-0318	O	LPR	AUDIT	ARE	FARE
GOLLOB, CYLEENE D	1-26-0319	O	LPR	AUDIT	ARE	FARE
HARRIS, AMY JO	1-26-0321	O	LPR	AUDIT	ARE	FARE
HEALY, SCOTT WERRETT	1-26-0322	R	LPR	AUDIT	ARE	FARE
HEGE, JASON A	1-26-0323	R	LPR	AUDIT	ARE	FARE
HILLMAN, DANNIELLE L	1-26-0324	O	LPR	AUDIT	ARE	FARE
HIRSCHI, WADE E	1-26-0325	O	LPR	AUDIT	ARE	FARE
HORNE, EUGENIA L	1-26-0326	O	LPR	AUDIT	ARE	FARE
HUTCHENS, JIMMIE LOU	1-26-0327	O	LPR	AUDIT	ARE	FARE
LARSON, DAVID M	1-26-0328	R	LPR	AUDIT	ARE	FARE
LLOYD, ERIN	1-26-0329	O	LPR	AUDIT	ARE	FARE
MACKIN, CATHLEEN B	9-44-0032	O				ARE FARE
MORRIS, ROBERT CHARLES	1-26-0330	R	LPR	AUDIT	ARE	FARE

ORR, MICHELLE NELSON	1-26-0332	R		ARE FARE
OWEN, RAYME L	9-38-0020	O		FARE
PETERSON, RACHEL M	1-26-0333	R	LPR AUDIT	
SARGENT, VICKIE E	1-26-0335	R	LPR AUDIT	ARE FARE
SIEVERS, KRISTA D	1-26-0336	R	LPR AUDIT	ARE FARE
SKEEM, CRAIG S	1-26-0337	O	LPR AUDIT	ARE FARE
SMITH, LINDA S	1-26-0338	R	LPR AUDIT	ARE FARE
SPENCER, BONNIE M	1-26-0339	O	LPR AUDIT	ARE FARE
WARD, CLAYTON E	1-26-0340	R	LPR AUDIT	ARE FARE
WARD, RONALD KENT	1-26-0341	R	AUDIT	
WESTFALL, DAVID JAMES	1-26-0342	R	LPR AUDIT	
WRAY, CHACE K	1-26-0343	O	LPR AUDIT	ARE FARE
WREDE, LANCE	9-27-0004	O		FARE
YOUNG, BRANDI V	1-26-0344	R	LPR AUDIT	ARE FARE
ZHU, HUI-YUAN	1-26-0345	R	LPR AUDIT	ARE FARE

SITTING OUT OF STATE

BONI, JASON K	9-26-0011	R	LPR AUDIT	ARE FARE
DAY, JULIE R	9-26-0010	R	LPR	FARE
HALLADAY, JAY S	9-26-0014	R	LPR	ARE
HILTON, AMANDA	9-26-0009	O	LPR AUDIT	ARE FARE
HOWARD, JILL L	9-26-0004	R	LPR AUDIT	ARE FARE
RAIZADA, KUMARI N	9-26-0013	R		FARE
ROBSON, DANA M	9-26-0005	O	LPR AUDIT	ARE FARE

(B) *Special Consideration:* The following candidates missed the deadline and asked to have fees transferred to the November 1999 examination: Heather Biggs, husband having surgery; Donn English, grandfather ill; Jennifer Flowers, received subpoena; James Meek, employment out of country; and Duane Tracadas, having surgery. Mr. Cotterell motioned to approve fee transfers. Mr. Hodge seconded the motion. Motion Carried. Two candidate applications were brought before the Board for approval of residency requirements. Both individuals had accepted positions with an Idaho CPA firm. Mr. Cotterell motioned to approve Amanda Hilton and Craig Skeem to sit for the May 1999 examination. Mr. Stewart seconded the motion. Motion carried with Mr. Gentry abstaining. The Board also made note that if candidates clearly show they will become residents of Idaho, they do not need to be placed in special consideration for approval. Two candidates were brought before the Board for ADA accommodation. Mr. Cotterell motioned to approve Erik Fox and Sherry Olsen-Frank to sit for the May 1999 examination. Mr. Hodge seconded the motion. Motion carried. One candidate was brought before the Board for a waiver of Rule 112 (conditional credit on examination). Mr. Cotterell motioned to deny Matthew Grow's request. Mr. Jones seconded the motion. Motion carried with Mr. Gentry voting no.

(C) *Approve November 1998 Grades & Designate High Candidates:* Mr. Jones motioned to approve the grades from the November 1998 examination and to designate the following as high scoring candidates: Tina Thatcher - 374; Kathleen Roma - 372; Cordell Chigbrow - 353; Richard Scoresby - 342 and June Dash - 339. Mr. Gentry seconded the motion. Motion carried.

(D) *Void Examination Grades:* Mr. Gentry motioned to void the grades of the following candidates: Amy R. Barrie, no degree; Tracy L. Kowallis, did not sit for all parts; Carolyn Newman, no degree; and Walter Watts, no degree. Mr. Hodge seconded the motion. Motion carried.

(E) *National Examination Issues:* The Board was furnished a copy of Ms. Porter's response to the AICPA's request for opinion on the computerization of the CPA exam. No motion was needed. Mr. Gentry reported on the January 27, 1999 meeting he attended concerning the conversion. Major topic of discussion was designing an approach for candidates who had met the conditioning requirements prior to implementation of the computerized exam.

(F) *Proctoring Assignments for May 1999 Exam:* The proctoring assignments for the May 1999 exam were determined. Mr. Etter will proctor the Boise exam on Wednesday and Mr. Gentry will proctor on Thursday; Mr. Hodge will proctor the Moscow exam on both Wednesday and Thursday; Mr. Jones will proctor the Pocatello exam on Wednesday and Mr. Van Orden will proctor on Thursday.

4. APPLICANTS FOR LICENSURE:

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

R-WY	CP-3687	1/07/99	MOORE, DEBORAH K
R-UT	CP-3688	1/07/99	ANDERSON, KAREN Y
R-TX	CP-3689	1/07/99	ARMSTRONG, KATHLEEN QUINLIN
EXAM	CP-3690	1/07/99	COMMET, SANDRA J
TG-GA	CP-3691	1/07/99	EYRE, EDWENA M
R-OR	CP-3692	1/07/99	FOX, DANIEL
R-CO	CP-3693	1/07/99	RINGLER, DIANE L
EXAM	CP-3694	1/07/99	NEPTUNE, CHAD WILFRED
EXAM	CP-3695	1/07/99	KNIGHT, CURTIS E
EXAM	CP-3696	1/07/99	CORDERY, BRENDA JAYNE
EXAM	CP-3697	1/07/99	KONEN, CADE L
EXAM	CP-3698	1/07/99	CARTWRIGHT, DENI L
EXAM	CP-3699	1/07/99	LEE, CHENG YEN LUCIA
EXAM	CP-3700	1/07/99	MARTINEN, RACHEL E
EXAM	CP-3701	1/07/99	OKONKWO, DEIDRA K
EXAM	CP-3702	2/08/99	TERRELL, KIMBERLY SUE
EXAM	CP-3703	2/08/99	FLORY, KELLIE JOANN
EXAM	CP-3704	2/08/99	HALES, MICHELLE MARIE
EXAM	CP-3705	2/08/99	LINK, DEBRA DEE
EXAM	CP-3706	3/01/99	RYAN, BRAD A
EXAM	CP-3707	3/01/99	STORER, SEAN L
R-CO	CP-3708	3/01/99	POWER, MICHAEL F
EXAM	CP-3709	3/01/99	SNOW, SCOTT BEAMAN
EXAM	CP-3710	3/01/99	PATERNOSTER II, TERRANCE R
R-MT	CP-3711	3/04/99	KEEFER, WANDA J
EXAM	CP-3712	3/04/99	CHIGBROW, CORDELL R
R-HI	CP-3713	3/04/99	ROGERS, CHARLES OSBORN
EXAM	CP-3714	3/04/99	FARRAR, CHAD ROY
R-AZ	CP-3715	3/11/99	CORRIGAN, RYAN T

EXAM	CP-3716	3/11/99	ROMA, KATHLEEN F
R-NV	CP-3717	3/18/99	IPSEN, JONNA MARIE
R-KS	CP-3718	3/18/99	KREIE, RODNEY C
R-WA	CP-3719	3/18/99	WILSON, JILL D
R-OR	CP-3720	3/18/99	KOLB, NORMAN
EXAM	CP-3721	7/01/99	KERNER, BRENDA ANN
EXAM	CP-3722	7/01/99	KITTERMAN, KYLE D
EXAM	CP-3723	4/05/99	MAHLKE, TROY
R-CA	CP-3724	7/01/99	MARLEY, COLLEEN R
EXAM	CP-3725	4/05/99	OWENS, LISA LYNN
R-IL	CP-3726	4/14/99	KNUTTE, DAVID A

(B) Special Consideration: The Board reviewed requests for special consideration from Curtis Seymour and John Taylor. Both were asking for exceptions to Rule 204 - Experience. Mr. Hodge motioned to deny special consideration to Mr. Seymour. Mr. Gentry seconded the motion. Motion carried. Mr. Gentry motioned to deny special consideration to Mr. Taylor. Mr. Jones seconded the motion. Motion carried.

5. UNIFORM ACCOUNTANCY ACT:

(A) NASBA's Request for Comments on "Attest Services": Ms. Porter informed the Board that NASBA is considering using another phrase to refer to attest services in the UAA. The Board reviewed the briefing paper giving the pros and cons of the change. The Board considered NASBA's suggestion of substituting another phrase such as reserved or restricted services for the term attest. They had no problem with the change if the new phrase helps clarify the UAA and/or helps other states to pass the UAA. Ms. Porter was directed to respond to NASBA by the April 30th deadline.

(B) Board of Accountancy Survey Results: Ms. Porter informed the Board that to date the staff had received 85 responses to the survey concerning the UAA distributed in the January 1999 newsletter and repeated in the April 1999 newsletter. A majority of respondents either agree or strongly agree with the proposed changes.

(C) Board of Accountancy Public Hearings: The Board was supplied with a listing of the public hearings concerning the UAA and were asked which days and times they could participate.

6. REQUEST FOR BOARD OPINION:

(A) Alternative Business Structure - Myers & Stauffer (Century Business Services): Ms. Porter informed the Board that Century Business Services has acquired Myers & Stauffer CPA firm. The firm has made a formal request for the Board's input on whether or not their structure meets Idaho's requirements. The Board reviewed the draft response written by Mr. Drake. Mr. Cotterell motioned to direct Ms. Porter and Mr. Drake to redraft the letter with the modification of referencing the AICPA Standards and the Idaho Accountancy Rule 402 on Independence. Mr. Stewart seconded the motion. Motion carried.

(B) Independence: A licensee asked for the Board's guidance on an audit currently underway,

specifically whether or not the situation complies with AICPA standards for independence. The Board cited an AICPA ruling and directed Ms. Porter to respond to the licensee. Mr. Hodge was asked to approve the draft of the response before sending it to the licensee.

(C) Forbes Article: The Board was informed that a licensee had forwarded staff a copy from Forbes magazine concerning contingent fees and tax loopholes and had made suggestions on how the Board should deal with the concerns raised in the article. Ms. Porter responded to the licensee after discussion with the Disciplinary Chair. In her response, Ms. Porter informed the licensee that the Board would investigate any verified complaint concerning violations of the Idaho Accountancy Act and Rules, and that she would bring the concerns to the April 23, 1999 Board meeting. The Board reaffirmed Ms. Porter's original response.

7. DIRECTOR'S REPORT:

(A) California Ethics Exam: Ms. Porter informed the Board that the California Society of CPAs is no longer making their Ethics Examination available to Idaho licensure applicants. Since January 1999 the staff has been directing applicants to the AICPA Ethics Exam only. The Board indicated that the AICPA Ethics Exam will be the sole pre-approved Ethics Exam for initial licensure. All other Ethics Examinations will be considered on a case-by-case basis.

(B) Public Perception Committee: Ms. Porter informed the Board that this NASBA committee is finalizing a survey to be done through a national polling organization to ask the general public and small businesses about perceptions of CPAs. States are able to "piggyback" on the survey to have additional surveys performed in their own state. Charges for this service are not yet finalized. The Board was asked if they have an interest in additional surveying in Idaho. The Board held off on a decision until after the Western Regional NASBA meeting is held and more information is available.

(C) Investigator Volunteer: Ms. Porter informed the Board that Mr. David Dickinson, CPA had offered his services as an investigator for complaints. The Board directed staff to add Mr. Dickinson to the list of investigators and to check references before hiring.

(D) LMS Replacement: Ms. Porter informed the Board that staff had been researching different approaches to replacing the LMS (licensing management system). The system does not seem to be Y2K compliant. The Board directed staff to bring the details to the June Board meeting.

(E) Upcoming Meetings: Ms. Porter supplied the Board with the NASBA meeting schedule and asked who would be attending. Mr. Van Orden, Mr. Gentry, Mr. Hodge, Mr. Cotterell, Mr. Jones and Ms. Porter will be attending the Western Regional. Ms. Porter and possibly a Board member will attend the Legislative Conference in Tempe, Arizona on November 14-16, 1999. The Idaho Society Annual Meeting will be held on June 23-26, 1999 in Sun Valley, ID. Mr. Van Orden, Mr. Gentry, Mr. Hodge, Mr. Cotterell, Mr. Jones and Ms. Porter will be attending. Ms. Porter informed the Board that Melissa Nelson, Director of the ISCPA asked that the Board Members participate in round table discussions on commissions and contingent fees.

(F) NSA Status: Ms. Porter informed the Board that NSA has generated a new manual for performing

Peer Reviews. The original draft did not contain the specific information that Idaho requested. Revisions have been completed at Ms. Porter's request to NSA. QROC determined that NSA would not be performing enough Peer Reviews in May to warrant an on-site visit by a QROC member. NSA's December Peer Review meeting may have enough practitioners to warrant an oversight visit. A QROC meeting prior to that time was recommended by the Board. No further action was needed.

(G) NASBA Vice-Chair Nominee: Ms. Porter informed the Board members that Mr. John Peace, CPA has been selected as Vice-Chair nominee.

(H) Conference Room Decor: Ms. Porter asked the Board for approval to upgrade the appearance of the conference room. The Board approved up to \$500.00 for pictures and plants.

(I) "IRS Problem Solvers": Ms. Porter informed the Board that an Idaho licensee is becoming involved in a franchise where solutions to tax problems are offered to potential clients. Ms. Porter asked if the Board had heard of this service and if there was a potential conflict with the Idaho Accountancy Act and Rules. The Board directed Mr. Porter to get more information if possible.

(J) Director's Activities: The Board was supplied with a list of Ms. Porter's activities from December 1998 through April of 1999. No action was needed.

8. TREASURER'S REPORT: The Board reviewed the Treasurer's report through March 31, 1999. No action was needed.

9. NEXT BOARD MEETING DATE: The next Board meeting is scheduled to be held June 24, 1999 in Sun Valley, Idaho in conjunction with the Idaho Society of CPAs Annual Meeting.

There being no further business to be brought before the Board, the regular session adjourned at 4:55 PM.

Alan Van Orden, Chair

Leonard Hodge, Vice-Chair

LaVern Gentry, Secretary