

**MINUTES**  
*IDAHO STATE BOARD OF ACCOUNTANCY*  
Boise, Idaho  
September 24, 1999  
**REGULAR SESSION**

The Regular Session of the Idaho State Board of Accountancy was called to order at 8:10 AM with Chair Leonard R. Hodge presiding. The Board adjourned to Executive Session at 8:20 AM. The Executive Session was recessed at 9:00 AM to hold the hearing on refusal to comply with CPE and/or renewal. The Executive Session was reconvened at 9:35 AM to finish discussion. The Board adjourned from Executive Session and reconvened the Regular Session at 10:25 AM. The Regular Session adjourned at 2:35 PM.

**ROLL CALL:** The following members of the Board were present:  
Leonard Hodge, CPA  
Sam Cotterell, CPA  
Larry Stewart, LPA  
Tom Jones, CPA  
Kitty Pumphrey, CPA  
Larry Bird, CPA  
Don Etter, Public Member  
Barbara Porter, Executive Director; Denise Jones, Board Secretary and Steve Drake, Attorney were also present. Linda Trent, CPA and Jerry Berggren, CPA were present as guests.

**1. CONVENE REGULAR SESSION:**

*(A) Introduction of New Board Members. Recognition of Out-Going Members:* Mr. Hodge introduced Mr. Larry Bird and Ms. Lela "Kitty" Pumphrey as the newest members of the Board. Mr. Bird and Ms. Pumphrey were appointed to the Board by Governor Dirk Kempthorn for five year terms commencing September 1, 1999 through August 31, 2004. Certificates of Service and resolutions from the Board thanking Mr. Alan Van Orden and Mr. LaVern Gentry for their service to the Board were introduced. Mr. Cotterell motioned to support the resolutions congratulating Mr. Van Orden and Mr. Gentry for their dedication to the CPA profession. Mr. Stewart seconded the motion. Motion carried.

*(B) Approve Minutes:* Mr. Jones motioned to approve the minutes of the June 17, 1999 Regular Session with a correction to the Uniform Accountancy Act, paragraph 9. Mr. Etter seconded the motion. Motion carried.

**2. EXECUTIVE SESSION:**

Leonard R. Hodge, 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: Sam Cotterell, CPA, yes; Tom Jones, CPA, yes; Larry Stewart, LPA, yes; Kitty Pumphrey, CPA, yes; Larry Bird, CPA, yes; Don Etter, yes; and Leonard Hodge, CPA, yes.

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The Board addressed the items from the September 24, 1999 Executive Session.

*(A) Approve Minutes:* Mr. Jones motioned to approve the minutes of the June 17, 1999 Executive Session. Mr. Stewart seconded the motion. Motion carried.

*(B) Status Reports/ Review Complaints:* Mr. Cotterell motioned to close the following dockets: Docket # 98-03, Docket #99-08, Docket #00-02, Docket #00-05, Docket #00-07, Docket #00-08, Docket #00-11, Docket #00-12, Docket #00-13 and Docket #00-14. Mr. Etter seconded the motion. Motion carried. Mr. Jones motioned to give the Executive Director authority to proceed, via legal council and disciplinary co-chairs, with injunctive action depending on the outcome of the photographs on Docket #99-01. Mr. Cotterell seconded the motion. Motion carried.

*(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 1999 exam: David S. Bielenberg, James M. Freeman, Todd M. Hemphill, Magan M. Ruffing and Philip Wilhelm. Mr. Bird seconded the motion. Motion carried. Mr. Cotterell motioned to appoint a special subcommittee consisting of Sam Cotterell and Larry Bird to further investigate Mr. James T. Frye's application and a special subcommittee consisting of Tom Jones and Larry Bird to further investigate Ms. Jennifer R. McGinnis' application. The Board delegated to the subcommittees the authority to approve Mr. Frye's and Ms. McGinnis' applications to sit for the November 1999 exam. The Board will convene, via conference call, for final action if the subcommittees recommend disapproval of Mr. Frye's and/or Ms. McGinnis' applications. Mr. Bird seconded the motion. Motion carried.

**3. HEARING ON REFUSAL TO RENEW:**

The Board held a hearing on Docket #99-05 - Mark Shelby, CP-1781; Docket #00-01 - Kenneth Maestas, CP-1810; Docket #00-03 - Sandra Boots, CP-2565; Docket #00-04 - Robb Warwick, CP-2879; Docket #00-06 - Daniel Leonard, CP-925; Docket #00-08 - Fae Riegert, CP-2131; Docket #00-09 - Chris Middleton, CP-2909; and Docket #00-10 - Kelly Hudson, CP-3397 for refusal to comply with CPE and/or renew license. Exhibits #99-05, #00-01, #00-03, #00-04, #00-06, #00-08, #00-08-A, #00-09, #00-10 were offered and admitted into evidence. Mr. Cotterell motioned to suspend Mr. Shelby's, Mr. Maestas', Ms. Boots', Mr. Warwick's, Mr. Leonard's, Mr. Middleton's and Ms. Hudson's licenses for failure to comply with CPE and/or renew their license and to honor Ms. Riegert's request to be placed into voluntary inactive status. Mr. Bird seconded the motion. Motion carried.

**4. EXAMINATION:**

*(A) Approve November 1999 Applicants:* There was a 40% increase in original candidates for this November examination over the November 1998 examination. This is due to 150 Hour rule which will become effective for candidates applying for the November 2000 examination. Exam candidates

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will be grandfathered if they are approved to sit for the May 2000 exam or earlier. In January or February 2000, the Board would like information to be mailed to colleges and universities, including surrounding states' institutions, informing them of this rule change and deadline. Mr. Cotterell motioned to approve the following candidates for the November 1999 Uniform CPA Examination, subject to completion of all examination requirements, with the exception of Mr. Frye and Ms. McGinnis. Mr. Bird seconded the motion. Motion carried.

1-26-0001	A	L	F	R	ALLEN, DAVID L
1-26-0002	A	L	F	R	ALLEN, RYAN W
1-26-0003	A	L	F	R	ANDERSON, JAMES R
1-26-0004	A	L	F	R	ANGE, SHAYNA L
1-26-0005	-	-	F	R	ASHLEY, JADE CAROL
1-26-0006	A	L	F	R	ASSENDRUP, LINCOLN LOUIE
1-26-0007	A	L	F	R	AUDENS, SHIRLEY A
1-26-0008	A	L	F	R	BAERLOCHER, CHRISTOPHER M
1-26-0009	A	L	F	R	BAIAMONTE, BRANDON L
1-26-0010	A	L	F	R	BANKS, SARAH H
1-26-0011	A	L	F	R	BARBER, KRISTEN S
1-26-0012	A	L	F	R	BARNES, MARLA E
1-26-0013	A	L	F	R	BARNETT, KRISTI E
1-26-0014	A	L	F	R	BECKSTEAD, MIKE C
1-26-0015	-	-	F	R	BEM, ELIZABETH MICHELLE
1-26-0016	-	L	F	-	BELKNAP, JANE
1-26-0017	A	L	F	R	BELL, DAVID LYNN
1-26-0018	A	L	F	R	BELLAN, PHILLIP E
1-26-0019	-	-	F	-	BELLOMY, STEPHEN D
1-26-0020	A	L	F	R	BERG, DESIREE R
1-26-0021	-	L	-	-	BERGQUIST, KIMBERLY K
1-26-0022	A	L	F	R	BERNHARDT, CINDY L
1-26-0023	A	L	F	R	BHATTACHARYA, MAMATA
1-26-0024	A	L	F	R	BIGGS, HEATHER
1-26-0025	A	L	F	R	BILBAO, MILA
1-26-0026	A	L	F	R	BINTZ, JUSTIN M
1-26-0027	A	L	F	R	BLAKE, JAMES A
1-26-0028	A	L	F	R	BLANKENSHIP, MARISA C
1-26-0029	A	L	F	R	BLASICK, JANICE E
1-26-0030	A	L	F	R	BOZIC, ANITA
1-26-0031	A	L	F	R	BRESKE, MARY L
1-26-0032	A	L	F	R	BREWSTER, JAMI L
1-26-0033	A	L	F	R	BRITO, MELANIE G
1-26-0034	-	L	-	R	BROWER, RACHELLE E
1-26-0035	A	L	F	R	BROWN, AMY S
1-26-0036	A	L	F	R	BROWN, ASHLEY
1-26-0037	A	L	F	R	BROWN, BRYAN K
9-17-0030	A	L	F	R	BUNCH, SUSAN K
1-26-0038	A	L	F	R	BURGESS, TRAVIS W
1-26-0039	A	L	F	R	BURNS, CHRISTOPHER G
1-26-0040	A	L	F	R	BURUM, LISA K
1-26-0041	A	L	F	R	BUSMANN, GREG S
1-26-0042	A	L	F	R	BUTLER, JANICE MARIE
1-26-0043	A	L	F	R	BUTLER, PATRICIA MARIE
1-26-0044	A	L	F	R	CAIN, DONNA M
1-26-0045	A	L	F	R	CALLEN, CHERYL D
1-26-0046	A	L	F	R	CAMPBELL, MICHAEL REX
1-26-0047	A	L	F	R	CARTER, MICHAEL N
1-26-0048	-	-	F	-	CARTER, STACY L
1-26-0049	A	L	F	R	CARY, JARMILA

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1-26-0050	A	L	F	R	CENTANNI, JOSEPH W
1-26-0051	A	-	F	-	CHAMBERS, LYNDA M
1-26-0052	-	L	F	-	CHANG, ALISON KAM SUN
1-26-0053	-	L	-	-	CHRISTENSEN, TERESA A
1-26-0054	A	L	F	R	CLAIBORN, TODD R
1-26-0055	-	L	-	R	CLEVERLEY, RYAN D
1-26-0056	A	L	F	R	CRAIN, JODI L
1-26-0057	A	L	F	R	CRAWFORD, JERAD A
1-26-0058	A	L	F	R	CREEK, MICHELE L
1-26-0059	A	L	F	R	CRONRATH, MYLYNDA
1-26-0060	A	-	F	-	CROW, RONALD LEE
1-26-0061	A	L	F	R	CRUTCHER, MICHELLE M
1-26-0062	A	L	F	R	DAVIS JR, ROBERT MARCELL
1-26-0063	A	-	F	-	DAYTON, CHRISTINE NAN
1-26-0064	A	L	F	R	DINES, BRADLEY R
1-26-0065	A	L	F	R	DOBSON, TODD R
1-26-0066	A	L	F	R	DOUGLASS, BARTON C
1-26-0067	A	L	-	-	DUCE, LEON M
1-26-0068	A	L	F	R	EDWARDS, CHRISTINE E
9-08-0180	-	-	-	R	EDWARDS, WENDY LORRAINE
1-26-0069	A	L	F	R	ENGLISH, DONN J
1-26-0070	A	L	F	R	EVANS SR, STEVEN C
1-26-0071	A	L	F	R	EVENSON, LANCE E
1-26-0072	A	L	F	R	FINKBEINER, KENNETH E
1-26-0073	A	L	F	R	FLOWER, JENNIFER L
1-26-0074	A	L	F	R	FLOWERS, MARGARET A
1-26-0075	A	L	F	R	FORREY, CHRISTOPHER D
1-26-0076	-	-	F	R	FORSGREN, JAMES R
1-26-0077	A	L	F	R	FREEMAN, JAMES M
1-26-0078	A	L	F	R	FRYE, JAMES T
1-26-0079	A	L	F	R	GARLAND, RHONDA
1-26-0080	A	L	F	R	GARNER, TENA
1-26-0081	-	-	F	-	GARRETT, CRISTA L
1-26-0082	-	-	F	-	GATES, ANDREA J
1-26-0083	A	L	F	R	GEORGIEV, LINDA ANN
1-26-0084	A	L	F	R	GEPNER, EMILY D
1-26-0085	A	L	-	-	GIBSON, JOHN ERIC
1-26-0086	A	L	F	R	GLATZ, TRACY M
1-26-0087	A	L	F	R	GONZALEZ, SUSAN M
1-26-0088	-	L	-	-	GOODING, JEREMY L
1-26-0090	A	L	F	R	GROW, MATTHEW P
1-26-0091	A	L	F	R	GUERRANT, RHONDA M
1-26-0092	A	L	F	R	GUERRICABEITIA, KRISTINA
1-26-0093	A	L	F	R	HAAN, JAMI F
1-26-0094	A	L	F	R	HAGER, JACKIE A
9-17-0178	A	L	F	R	HALES, DOUGLAS
1-26-0095	A	L	F	R	HALFORD, KRISTI L
1-26-0096	A	L	F	R	HAMMONS, DAVID WINDELL
1-26-0097	A	L	F	R	HANSON, JAMES E
1-26-0098	A	L	F	R	HARDIN, LISA LYNN
1-26-0099	A	L	-	-	HARRIS, LAURIE A
1-26-0100	A	L	F	R	HARRIS, TIMOTHY M
1-26-0101	A	L	F	R	HART, HEIDI J
1-26-0102	A	L	F	R	HART, SEAN R
1-26-0103	A	L	F	R	HARWOOD, STACI LYNN
1-26-0104	A	L	F	R	HAUGEN, JOHN P
1-26-0105	A	L	F	R	HEMPHILL, TODD M
1-26-0106	A	L	F	R	HIBLER, SARA R
1-26-0107	A	L	F	R	HICKS, MORGAN S
1-26-0108	A	L	F	R	HILTON, AMANDA
1-26-0109	-	-	F	-	HINES, JEDONNE

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1-26-0110	-	-	F	-	HOLMES, KEITH DAVID
1-26-0111	A	L	F	R	HUME, SCOTT A
9-29-0001	-	-	F	-	HUNSAKER, SCOTT E
1-26-0112	A	L	F	R	HYDE, ANNA J
1-26-0113	-	-	F	-	IRELAND, TERRY J
1-26-0114	A	L	F	R	JAMES, JOHN T
1-26-0115	A	L	F	R	JENKINS, LORAIN K
1-26-0116	A	L	F	R	JOHANNSEN, RICHARD J
1-26-0117	A	-	-	-	JOHNSON, CRYSTAL RAE
1-26-0118	-	-	F	-	JOHNSON, DERONE M
1-26-0119	A	L	F	R	JONES, KATHLEEN M
1-26-0120	A	L	F	R	KATSUMOTO, SHINICHI
1-26-0121	A	L	F	R	KAY, JUSTIN B
1-26-0122	-	L	F	-	KEELEY, TIFFANY J
1-26-0123	A	L	F	R	KELLOGG, AMY L
1-26-0124	-	L	-	-	KENNY, CATHERINE P
1-26-0125	A	-	F	-	KNUFF, BRIAN WILLIAM
1-26-0126	A	L	F	R	KONVALIN, JENNIFER L
1-26-0127	A	L	F	R	KORA, SUANNE M
1-26-0128	-	L	F	-	LANDERS, DIANNA L
1-26-0129	A	L	F	R	LANE, JANANNE L
1-26-0130	A	L	F	R	LARSON JR, JOHN ARTHUR
1-26-0131	A	L	F	R	LARSON, MATTHEW S
1-26-0132	A	L	-	-	LAWRENCE, BOBBY J
1-26-0133	A	L	F	R	LEE, DEBRA MICHELLE
1-26-0134	A	L	F	R	LEE, JAMES A
9-17-0179	A	L	F	R	LIND, ANDREW
1-26-0135	A	L	F	R	LISCINSKI, AMANDA J
1-26-0136	A	L	F	R	LLOYD, ERIN
1-26-0137	A	L	F	R	LOCKWOOD, KENDRA L
1-26-0138	-	-	F	-	LUKASAVICH, VINCENT S
1-26-0139	A	L	F	R	LYON, KRISTEN JO
1-26-0140	A	L	F	R	MAHLER, JOHN J
1-26-0141	A	L	F	R	MAHONEY, MICHAEL J
1-26-0142	A	L	F	R	MARSH, JOHN M
1-26-0143	A	L	F	R	MARTIN, BRENDA K
1-26-0144	A	L	F	R	MATHIEUS, MICHAEL J
1-26-0145	A	L	F	R	MCCONNELL, KELLY L
1-26-0146	-	-	F	-	MCHUGH, RYAN THOMAS
1-26-0147	A	L	F	R	MCKEEGAN, ERIN E
1-26-0148	A	L	F	R	MEALEY-OZAWA, RICHARD S
1-26-0149	A	L	F	R	MEDLEY, HOPE A
1-26-0150	A	L	F	R	MENDIOLA, MARIA LUZ DAWAL
1-26-0151	-	-	F	R	MILES, MARTI C
1-26-0152	A	L	F	R	MILLS, MARK T
1-26-0153	A	L	F	R	MIO, STACI D
1-26-0154	A	L	F	R	MORRISON, KELLEEN M
1-26-0155	A	L	F	R	MUNGER, SHELLY L
1-26-0156	A	L	F	R	MUNOZ, MARTHA
1-26-0157	-	-	F	-	MURRAY, BRAD M
1-26-0158	A	L	F	R	NAIL, MICHAEL M
1-26-0159	A	L	F	R	NELSON, JEFFREY P
1-26-0160	A	L	F	R	NEWBERN, MELANIE A
1-26-0161	A	L	F	R	NEWMAN, CAROLYN M
1-26-0162	A	L	F	R	NOWLAND, STACIA D
1-26-0163	A	L	F	R	NUGENT, ERIKA M
1-26-0164	A	L	F	R	NUNAN, MICHAEL PATRICK
1-26-0165	A	L	F	R	OAKES, STEVEN L
1-26-0166	A	L	F	R	ODE, CARLA J
1-26-0167	-	-	F	-	OLSEN-FRANK, SHERRY
1-26-0168	-	-	F	-	OTTINGER, KATHY

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1-26-0169	-	-	F	R	OWEN, KIRSTEN A
1-26-0170	A	L	F	R	PAGE, WILLIAM R
1-26-0171	A	L	F	R	PEARSON, MICHAEL S
1-26-0172	A	L	F	R	PETERS, CHRISTOPHER S
1-26-0173	A	L	F	R	PITMAN, JENNA C
1-26-0174	A	L	F	R	PITTS, AMANDA N
1-26-0175	A	L	F	R	POTTER, ANJANETTE R
1-26-0176	A	L	F	R	POTTER, SHERRI M
1-26-0177	A	L	F	R	POWELL, DEBORAH K
1-26-0178	A	L	F	R	PRESTON, CHARMAINE C
1-26-0179	A	L	F	R	PRESZLER, BRENT A
1-26-0180	A	L	F	R	PRICKETT, LORI A
1-26-0181	A	L	F	R	PROBERT, CAROL J
1-26-0182	A	L	F	R	PROVENCIO, LEAH M
1-26-0183	-	-	F	-	RAMIREZ, LUCY
1-26-0184	A	L	F	R	RATH, JOAN R
1-26-0185	A	L	F	R	RAY, CINDY L
1-26-0186	A	L	F	R	RICH, TODD M
1-26-0187	A	L	F	R	RICHEL, LORA L
1-26-0188	A	L	F	R	RICHY, GWEN A
1-26-0189	A	L	F	R	RUDBECK, HEATHER L
1-26-0190	A	L	F	R	RUFFING, MAGAN M
1-26-0191	A	L	F	R	RUTLEDGE, HEIDI L
1-26-0192	A	L	-	-	SAMAHON-OUMAR, MOHAMED GULAM
1-26-0193	A	L	F	R	SCHULTZ, JEREMY B
1-26-0194	A	L	F	R	SESSIONS, SUZANNA
1-26-0195	A	L	F	R	SIGGLIN, LORA R
1-26-0196	A	L	F	R	SIMITZES, JENNIFER LEE
1-26-0197	A	L	F	R	SITTSER, CRYSTAL M
1-26-0198	A	L	F	R	SLOAN, TROY L
1-26-0199	A	L	F	R	SMITH, DENNIS G
1-26-0401	-	L	F	-	SMITH, JULIE T
1-26-0402	A	L	F	R	SPEISER, KERRE L
1-26-0403	A	L	F	R	ST CLAIR, KALLY A
1-26-0404	A	L	F	R	STETTLER, SCOTT T
9-17-0191	A	L	F	R	SUCHY, BRANDON S
1-26-0405	A	L	F	R	SWANN, TAWNI K
1-26-0406	A	L	F	R	TERRY, WENDY M
1-26-0407	A	L	F	R	TRACADAS, DUANE PHILIP
1-26-0408	A	L	F	R	TRIPP, MOLLY JEAN
1-26-0409	-	L	-	-	TRUCHOT, CINDY M
1-26-0410	A	L	F	R	TUCHER JR, JOHN M
1-26-0411	A	L	F	R	TWEEDY, DANE D
1-26-0412	A	L	F	R	TWISS, JOHN D
1-26-0413	A	L	F	R	VANCE, JAMES O
1-26-0414	A	L	F	R	WALLACE, VICKI L
1-26-0415	A	L	F	R	WATERS, CONNIE A
1-26-0416	-	-	F	-	WATTS, JANA LYNN
1-26-0417	A	L	F	R	WATTS, WALTER W
1-26-0418	A	L	F	R	WELP, BRYAN A
1-26-0419	A	-	-	R	WENDLAND, TIMOTHY A
1-26-0411	-	-	F	-	WESTRICK, LINDA D
1-26-0420	A	L	F	R	WIEDMEIER, GLENN A
1-26-0421	-	-	F	-	WILHELM, PHILIP
1-26-0422	A	L	F	R	WILSON JR, JAMES G
1-26-0423	A	L	F	R	WOODS, CASSIE A
1-26-0424	A	L	F	R	ZENNER, JANINE Z
1-26-0202	A	L	F	R	ANDERSON, JESSICA M
1-26-0203	A	L	F	R	ANDERSON, KEITH
1-26-0204	A	L	F	R	BEGGS, JOLEEN K
1-26-0205	A	L	F	R	BIEDERSTEDT, REBECCA L

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1-26-0206	A	L	F	R	BIELENBERG, DAVID S
1-26-0207	A	L	F	R	CHARLO, PHILIP R
9-11-0012	A	L	F	R	CHO, YONG M
1-26-0208	A	L	F	R	CROMER, ANGELA L
1-26-0209	-	-	F	R	CROSSLER, KRISTIN K
1-26-0210	A	L	F	R	DAVIS, CRISTA K
1-26-0211	A	L	F	R	DAVIS, SUSAN D
1-26-0212	A	L	F	R	DELEMA, SUZANNE G
1-26-0213	-	-	F	R	EGLAND, JAMI LEE
1-26-0214	A	L	F	R	ENYEART, CONNIE L
1-26-0215	A	L	F	R	GOODRICH, PATRICIA R
1-26-0216	A	L	F	R	GOODWIN, BETTY L
1-26-0217	-	-	-	R	GOSSAGE, BRIAN H
1-26-0218	A	L	F	R	HATHEWAY-DIAL, KAREN D
1-26-0219	A	L	F	R	HIGGINS, LENNE J
1-26-0220	-	-	F	-	HILL, AMY L
9-38-0028	A	L	F	R	JONES, SHELLEY A
1-26-0221	A	L	F	R	KENNEDY-GRIMM, BETSY
1-26-0222	-	-	F	-	KENYON, STEVE W
1-26-0223	A	L	F	R	KINCHELOE, JANELLE F
1-26-0224	A	L	F	R	LIMBAUGH, JENNIFER L
9-38-0022	A	L	F	R	MCEACHRAN, ROBB STUART
1-26-0225	-	L	F	-	MCPHERSON, KATHARINE L
1-26-0226	A	L	F	R	MILLER, LORI J
1-26-0227	A	L	F	R	MILLER, PETER E
1-26-0228	A	L	F	R	MINK, JOHN S
1-26-0229	-	L	F	-	MOSER, KATHRYN L
1-26-0230	A	L	F	R	ORDYNA, DANIEL R
1-26-0231	A	L	F	R	PALFREYMAN, BRYAN L
1-26-0232	A	L	F	R	PARENT, DEBORAH L
1-26-0233	A	L	F	R	PIERCE, ROSEMARY T
1-26-0234	A	L	F	R	RALSTON, JUSTIN WADE
1-26-0235	A	L	F	R	REHDER, TERRENCE L
9-38-0006	A	L	F	R	SHARPE, CHRISTINE L
1-26-0236	A	L	F	R	STOSALOVICH, JOHNELLE JO
1-26-0237	A	L	F	R	TERAI, AKIKO
9-38-0026	-	-	F	R	THONN, BEVERLY K
1-26-0238	A	L	F	R	TREIB, LOIS L
1-26-0239	-	-	F	-	WAMBEKE, CONNIE L
9-38-0015	A	L	F	R	WILDER, LAURA O
1-26-0240	A	L	F	R	WYATT, CHRISTOPHER A
1-26-0241	A	L	F	R	YOUNGWIRTH, DEBORAH
9-27-0007	A	L	F	R	ANDERSON, KRISTA A
1-26-0301	A	L	F	R	ARMSTRONG, MATTHEW K
9-27-0005	A	L	F	R	BENSON, COLLEEN M
1-26-0302	A	L	F	R	BINGHAM, DAWN M
1-26-0303	A	L	F	R	BINGHAM, JOSHUA J
1-26-0304	A	L	F	R	BLOXHAM, PEGGY L
1-26-0305	A	L	F	R	BOX, TODD LAMAR
1-26-0306	A	-	-	R	BRIGGS, TAMARA I
1-26-0307	A	L	F	R	BUSH, BRIGHAM R
1-26-0308	A	L	F	R	CLARKE, BONNIE J
1-26-0309	A	L	F	R	COVERT, CHAD F
1-26-0310	-	L	-	-	DAMRON, DREW T
1-26-0311	A	L	F	R	DAYLEY, HEATHER
1-26-0312	A	L	F	R	DRAPER, DERRICK C
1-26-0313	-	-	F	-	EDSON, CRYSTAL L
1-26-0314	A	L	F	R	FARNES, SCOTT LARRY
1-26-0315	-	-	F	-	FISHER, KAREN MARIE
1-26-0316	A	L	-	-	GAO, JUN
1-26-0317	A	L	F	R	GARDNER, CRAIG EUGENE

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1-26-0318	A	L	F	R	GEE, NICOLE L
1-26-0319	A	L	F	R	GROBERG, RICHARD T
1-26-0320	A	L	F	R	HARRIS, AMY JO
1-26-0321	A	L	F	R	HEGE, JASON A
1-26-0322	A	L	-	-	HORNE, EUGENIA L
1-26-0323	A	L	-	-	HUTCHENS, JIMMIE LOU
1-26-0324	A	L	F	R	LAMMERS, REX L
1-26-0325	A	L	-	-	LARSON, DAVID M
9-44-0026	-	-	F	R	MACKIN, CATHLEEN B
1-26-0326	A	L	F	R	MAYER, RUSSELL
1-26-0327	A	L	F	R	MCGINNIS, JENNIFER R
1-26-0328	A	L	F	R	MCLAREN, MATTHEW A
1-26-0329	A	L	F	R	MORRIS, ROBERT CHARLES
1-26-0330	A	L	F	R	ORR, MICHELLE NELSON
1-26-0331	A	L	F	R	REGEN, MATTHEW E
1-26-0332	A	L	F	R	SARGENT, VICKIE E
1-26-0333	A	L	F	R	SIEVERS, KRISTA D
1-26-0334	A	L	F	R	SMITH, LINDA S
1-26-0335	A	L	F	R	STRATFORD, EMILY B
1-26-0336	A	L	F	R	SUTTON, MELANEE
1-26-0337	A	-	-	-	WARD, RONALD KENT
1-26-0338	A	L	-	-	WESTFALL, DAVID JAMES
9-27-0004	-	-	F	-	WREDE, LANCE
1-26-0339	A	L	F	R	YONKE, LISA E
1-26-0340	A	L	F	R	YOUNG, BRANDI V
1-26-0341	A	L	F	R	ZHU, HUI-YUAN
9-26-0003	A	L	F	R	ALLDREDGE, DAVID JAMES
9-26-0007	A	L	F	R	BEAMER, SHANNON M
9-26-0001	A	L	F	R	BLACKLOCK, BRENT R
9-26-0022	A	L	F	R	BLACKMORE, MAUREEN
9-26-0019	A	L	F	R	BONI, JASON K
9-26-0017	A	L	F	R	BUCK, JULIE ANN
9-26-0009	A	L	F	R	COREY, WILLEEN A
9-26-0018	A	L	F	R	DAVIS, IRENE C
9-26-0015	-	L	F	-	DAY, JULIE R
9-26-0021	A	L	F	R	FOOTE, JENIFER A
9-26-0020	-	L	-	R	HALLADAY, JAY S
9-26-0011	A	L	F	R	HEUER, SHAWNA C
9-26-0008	A	L	F	R	JACOBSON, AUGUSTINA A
9-26-0005	A	L	F	R	KOFOED, SPENCER
9-26-0016	A	L	F	R	LAFOUNTAIN, SHERRY L
9-26-0012	A	L	F	R	SELLE, SUSAN M
9-26-0004	A	L	F	R	SUVEG, BARBARA SOPHIA
9-26-0014	A	L	F	R	TOPP, MARY E
9-26-0002	A	L	F	R	WALDRON, BRENT GARDNER
9-26-0010	-	-	F	-	WATKIN, BRIDGET J

*(B) Approve May 1999 Grades. Designate High Scoring Candidates. Void Grades.* Mr. Jones motioned to approve the grades for the May 1999 examination, to acknowledge the following high scoring candidates for the May 1999 examination with a letter of congratulation from the Board office and listing them in the upcoming newsletter: Richard M. Giesbrecht, Bonnie M. Spencer, Wade E. Hirschi, James E. Danielson and Amy L. Clairmont, and to void the grades for the May 1999 examination of Michael A. Bjorum for failure to meet educational requirements and Scott N. Brough for failure to sit for all parts of the examination. Mr. Etter seconded the motion. Motion carried.

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(C) *Special Considerations:* The Board reviewed candidates for special consideration to sit for the November 1999 Uniform CPA Examination. All candidates were approved as noted in the motion following **Executive Session, Exam Special Consideration**, paragraph 2(C).

(D) *Proctoring Assignments for November Exam:* The proctoring assignments for November 3 and 4, 1999 are as follows: Mr. Etter and Mr. Stewart will proctor Boise on Wednesday; Mr. Bird will provide a proctor and Mr. Jones will proctor Boise on Thursday; Mr. Hodge and Mr. Cotterell will proctor Moscow, one for each day; Ms. Pumphrey will proctor Pocatello on Wednesday and Thursday.

(E) *NASBA Examinations Committee 1999 Management Letter:* The NASBA Examinations Committee 1999 Management Letter report was included in the Board package. No discussion or action was required. Mr. Nathan Garrett will discuss the activity on examinations at the NASBA annual meeting. Mr. Jones inquired about the release of sample questions for the CPA examination distributed on computer disc by Micromesh. The Board directed the Ms. Porter to draft a letter to AICPA for Mr. Jones' review, prior to the annual meeting, inquiring about the disclosure of this material.

## 5. APPLICANTS FOR LICENSURE:

(A) *Review Applicants:* Mr. Bird motioned to approve the following applicants for licensure. Mr. Stewart seconded the motion. Motion carried. The Executive Director presented to the Board a Thank You card sent by Mr. James W. McMahon.

R-WA	CP-3743	7/01/99	HALL, CHARLES A	EXAM	CP-3744	7/01/99	DE MARIA, MARION R
EXAM	CP-3745	7/01/99	GERRATT, ERIC L	R-WA	CP-3746	7/13/99	DIFRANCO, ROBERTA J
EXAM	CP-3747	7/13/99	GUNDERSON, MARILYN L	R-SC	CP-3748	7/13/99	BAYLESS, TERRY MARSHALL
EXAM	CP-3749	7/13/99	MADARIETA, BERNADETTE	EXAM	CP-3750	7/14/99	SCHMALJOHN, TERESA R
R-WA	CP-3751	7/23/99	BRAZIER, LANDON J	EXAM	CP-3752	7/28/99	COX, BRIAN L
R-WA	CP-3753	7/28/99	GIBSON, DEAN G	EXAM	CP-3754	7/28/99	HUFF, COLINE L
EXAM	CP-3755	7/28/99	TAYLOR, KEITH E	EXAM	CP-3756	8/09/99	DUTRA, BARBARA ANN
EXAM	CP-3757	8/09/99	THOMPSON, MARY JANE	EXAM	CP-3758	9/14/99	GROPP, HEIDI MICHELLE
EXAM	CP-3759	9/14/99	STOCKTON, TARI L	EXAM	CP-3760	9/14/99	VERBANAC, JEANNINE M
R-MO	CP-3761	9/14/99	AMES, LARRY TODD	R-TX	CP-3762	9/14/99	DINUCCI, JO ELLEN
TG-WI	CP-3763	9/14/99	TWESME, LYNN K	R-CA	CP-3764	9/14/99	MCNUTT, CYNTHIA
EXAM	CP-3765	9/14/99	STRONG, NATHAN S	EXAM	CP-3766	9/14/99	SANDIFER, MARTHA
EXAM	CP-3767	9/14/99	BUTLER, RYAN DAVID	EXAM	CP-3768	9/14/99	FREI, STEVEN MAX
R-WA	CP-3769	9/14/99	HAUG, R SCOT	EXAM	CP-3770	9/14/99	HURST, PETRA ANN
EXAM	CP-3771	9/16/99	MCMAHON, JAMES W	EXAM	CP-3772	9/23/99	BERNHART, KEITH R
EXAM	CP-3773	9/23/99	DOMAN, JAY G	EXAM	CP-3774	9/23/99	LAVOIE, WENDY J

(B) *Special Consideration:* The Board received a request from Todd T. Johnson, asking for approval of his experience supervision. Mr. Johnson's supervision was performed by an outside auditor who audits the company on an annual basis and provides quarterly compilation or review services depending on the company needs. This auditor has worked with Mr. Johnson for the past five years. The Board reviewed and discussed the applicable Idaho Accountancy Act and Rules. They discussed

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the responsibility of an outside auditor to remain independent of the client and the client's management activities. Supervision is a management function. Ms. Pumphrey motioned to deny this licensure application. Mr. Jones seconded the motion. Motion carried. Mr. Jones recommended forming a subcommittee, consisting of Tom Jones, Kitty Pumphrey and Sam Cotterell, to develop a recommendation to the Board on an interpretation of *Idaho Code Section 54-209*, Experience Requirements.

#### **6. UNIFORM ACCOUNTANCY ACT:**

An ISCPA/ISBA Joint UAA Task Force update was given by Sam Cotterell. The Task Force held a meeting on September 7, 1999 and discussed status. The original intent was to write legislation to go before the Legislature in January 2000. However, based on where they are at in the process they don't anticipate legislation going before the Legislature until January 2001. At the December meeting, the Board should provide their position on the individual provisions of the UAA so they can provide direction to the drafting of the proposed legislation. The Board anticipates a joint meeting with the ISCPA during lunch on December 9, 1999. NASBA made recommended changes to the UAA and asked for responses by September 22, 1999. To date, no comments have been sent from Idaho. The changes focus primarily on compilations. In summary they: Remove "compilation" from the attest definition; Define "compilations" and "reviews" as reports that must be done to SSARS standards; Require Peer Reviews to be done on compilations performed in non-CPA firms; Reword the entire document from "attest services" to "attest and compilations services"; Make reference to "privileges" granted to practice via substantial equivalency; Move the examination requirements from law to rule.

#### **7. DIRECTOR'S REPORT(DURING WORKING LUNCH):**

(A) *License Management System Replacement:* Ms. Porter informed the Board that the current License Management System (LMS) is becoming obsolete, overburdened and is anticipated to have Y2K malfunctions. LMS cannot store or perform all the functions required by the staff, therefore staff has to produce other data bases or manipulate the current system to perform these functions. After careful review to exhaust all avenues of available replacement options, the staff request authority to initiate the purchasing process to acquire GL Suites, a one-year service agreement with GL Suites and the necessary hardware (server - WindowsNT and PC - Windows98) and software upgrades to replace our current licensing system. The estimated cost is \$16,000 for the software, which includes conversion of our data to the new system, \$13,500 for the hardware and \$6,800 to \$10,000 for an annual service agreement contract. The staff will work diligently to have this system up an running by January 1, 2000. Mr. Jones motioned to approve the purchase of the above request. Mr. Stewart seconded the motion. Motion carried.

(B) *CPE:* (1) Request from Laura Fry O'Melia to abate her CPE fine: At the last Board meeting the Board denied a complete waiver of Ms. O'Melia's CPE reporting fine. Ms. O'Melia wrote Board

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members directly with an offer of compromise to waive a portion of her CPE reporting fine. The Board reviewed Ms. O'Melia's appeal and the CPE reporting procedures and notices. Mr. Cotterell motioned to deny the appeal as she had ample notification of the CPE reporting process and deadline. Mr. Bird seconded the motion. Motion carried.

(2) Next Year's Process - Reminder Notices: Staff has recently made changes to the license renewal and practice unit registration process. A reminder notice is sent two weeks prior to the deadline and another reminder notice is sent before we issue complaints and notice of hearing for failure to renew. Once a complaint is generated, the Executive Director accepts additional information and will withdraw the complaint if there is a solid basis for doing so. The Executive Director feels that the new process is fair to the licensees without being burdensome on the staff. The Board accepted the new process.

*(C) NASBA Appointments to Committees:* Ms. Porter informed the Board that NASBA's upcoming chairman has appointed her to the Public Perception Committee and the Executive Directors Committee. Ms. Porter currently serves on both of these NASBA committees. The Board endorsed her continued involvement on these NASBA committees.

*(D) NASBA Quarterly Focus Questions & AICPA Ethics Exposure Draft:* The Executive Director drafted a response to the NASBA's quarterly focus questions for Board input. After review, no additions or changes were recommended by the Board. AICPA's Ethics Exposure Draft has an October 1, 1999 response request deadline. The Board did not feel a response was necessary.

*(E) Directors' Activities for July-September 1999:* Ms. Porter supplied the Board with her activities for the above mentioned months. No action was required.

**8. TREASURER'S REPORT:**

The Board reviewed the Treasurer's report for August 1999. Suggestions from the Board have been incorporated to improve the quality of this report. No action was required.

**9. RETENTION OF RECORDS UPDATE FROM SUBCOMMITTEE:**

A subcommittee of Tom Jones, Larry Stewart, Steve Drake and Barbara Porter met on August 25, 1999 to develop a recommendation to the Board on an interpretation of Rule 409. Mr. Bird motioned to approve the interpretation of Rule 409, as attached. Mr. Etter seconded the motion. Motion carried.

**10. QUALITY REVIEW/PRACTICE UNIT REGISTRATION:**

*(A) QROC Meeting Update from QROC Liaison:* QROC held a conference call on September 15, 1999 to discuss the following items: Review of Administering Organization Application-Illinois Society of CPAs; Oversight of AICPA's Peer Review Program which is done via State Societies;

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Oversight of NSA's Peer Review Program; Other Business - 1999 Practice Unit Registration Statistics - Replacing Rolland Smith who resigned from QROC. By the December Board meeting QROC should provide an updated listing of Administering Organizations with recent AICPA oversight reports for Board approval. Mr. Hodge suggested getting a list from the ISCPA of licensees with peer review experience. QROC could use the list to base a recommendation for a QROC member to replace Mr. Smith. Mr. Jones would like staff to have information by the December Board meeting concerning firms that are not in compliance with peer (quality) review. This is the first year that penalties will be assessed for non-compliance with Practice Unit Registration and Quality Review requirements. The Board will take further action at the December 1999 meeting.

*(B) Review/Approval of Illinois Society as an Administering Organization:* The Board members were informed that QROC recommended approval of the Illinois Society as an Administering Organization. Mr. Jones motioned to approve the Illinois Society as an Administering Organization, with the understanding that their latest AICPA oversight report will be provided to the Board. Mr. Stewart seconded the motion. Motion carried. The Board will review and take further action at the December 1999 meeting.

**11. NEXT BOARD MEETING DATE:** The next Board meeting is scheduled to be held Thursday, December 9, 1999 at 8:00 AM in the Boise Board office. A luncheon meeting will be held in conjunction with ISCPA Board meeting on the same day. The hearing on Docket #99-09 will be held on Friday, December 10, 1999 at 8:00 AM.

There being no further business to be brought before the Board, the regular session adjourned at 2:35 PM.

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Leonard Hodge, CPA, Chair

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Samuel Cotterell, CPA, Vice-Chair

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J. Thomas Jones, CPA, Secretary