

**MINUTES OF THE BOARD OF ACCOUNTANCY
JULY 31, 2009
9:00 AM VIA TELECONFERENCE**

1. ADMINISTRATIVE MATTERS:

A. CALL TO ORDER:

Jeffrey a. Leiserowitz, CPA, Vice-Chair, called the meeting to order. Board members in attendance via telephone were Mr. Leiserowitz; Paul Allen, CPA; Patricia O'Sullivan, Public Member; Virginia Powell, CPA; and Kent Smoll, CPA. Also in attendance via telephone were Susan Somers, Executive Director; Darin Conklin, General Counsel to the Board; and Joyce Schartz, Public Accountants Association.

B-1. CONSENT CALENDAR:

The Board reviewed the minutes of the June 19, 2009 meeting; reciprocity certificates/permits to practice; practice by notification; and firms. Mr. Smoll moved and Ms. O'Sullivan seconded to approve. Upon a vote, the motion carried.

2. CPA EXAM:

A. The Board reviewed the exam statistics from the April/May 2009 testing window. No action was required to be taken.

B. The Board reviewed requests for course waivers from potential exam candidates:

1. Jenna Deines: Ms. Powell moved and Ms. O'Sullivan seconded to deny the request for lack of good cause. Upon a vote, the motion carried.

2. Jerry Gibson: Mr. Smoll moved and Ms. O'Sullivan seconded to grant the waiver based upon the information provided. Upon a vote, the motion carried.

3. Kari Henning: Ms. O'Sullivan moved and Mr. Smoll seconded to deny the request for lack of good cause. Upon a vote, the motion carried.

4. Melissa Ogelby: Ms. Powell moved and Ms. O'Sullivan seconded to deny the request for lack of good cause. Upon a vote, the motion carried.

5. Pauline Parks: Ms. Powell moved and Mr. Smoll seconded to deny the request for lack of good cause. Upon a vote, the motion carried.

6. Benjamin Walker: Ms. O'Sullivan moved and Mr. Smoll seconded to deny the request for lack of good cause. Upon a vote, the motion carried.

3. CPE/PERMITS TO PRACTICE/PEER REVIEW/FIRM REGISTRATIONS:

A. The Board reviewed a list of permit holders that had failed to renew or could not be located. No action was required to be taken.

B. The Board reviewed a request from David Lundgren for an extension of his Peer Review due date. The Board expressed concern about Mr. Lundgren's request, as he is a Peer Review Team Captain. After discussion, Mr. Smoll moved and Ms. O'Sullivan seconded that Mr. Lundgren be sent a letter regarding his automatic assumption of an extension of his Peer Review waiver and that if he would ever fail to timely comply with Peer Review in the future, disciplinary action would occur. Upon a vote, the motion carried.

C. The Board reviewed a request for extension of Peer Review from Keith Mines. Mr. Mines was previously granted an extension to July 31, 2009 with no further extensions. After discussion, Mr. Smoll moved and Ms. Powell seconded, to have Mr. Allen send Mr. Mines a letter inquiring into the nature of Mr. Mines' practice with a response back by August 14, 2009. Upon a vote, the motion carried.

D. The Board reviewed a request from Rolando Alonzo for an extension of time to renew his permit to practice due to health reasons. After discussion, Ms. Powell moved and Ms. O'Sullivan seconded, to grant him an extension to October 31, 2009 by which time he could renew without penalty. Upon a vote, the motion carried.

E. The Board discussed Cease and Desist Notices for permit holders that had failed to renew on or before July 31, 2009. After discussion, Ms. Powell moved and Mr. Smoll seconded to send Cease and Desist Notices to permit holders that had failed to renew as soon after July 31, 2009 as possible, indicating that if a person attempted to renew after that date, and it was determined that they had practiced without a permit, disciplinary action could be taken, imposing a fine and appearance before the Board, in addition to the late fee. Upon a vote, the motion carried.

4. OTHER:

A. The Board discussed time lines for submission of documents and fines to the Board as a result of inquiry, or disciplinary action. Ms. Somers reported that on many occasions the requested documentation would be transmitted after the close of business on the due date, and suggested that language now be included to require submission of the required documentation or fine by the close

of business on the due date. The Board agreed. The Board also requested that this language be included in the Rules and Regulations.

B. The Board discussed the proposed Exposure Draft on the Proposed Statement for Accounting & Review Services. After discussion, Mr. Allen moved and Ms. O'Sullivan seconded that the Board concur with NASBA's position and adopt it as a position of the Board. Upon a vote, the motion carried.

C. ELECTION OF OFFICERS: Mr. Allen moved and Ms. O'Sullivan seconded to nominate Jeffrey Leiserowitz as Chair and Ginger Powell as Vice-Chair for the ensuing year. Upon a vote, the motion carried.

D. Ms. Powell moved and Ms. O'Sullivan seconded, for the Board to go into executive session to discuss attorney/client privilege matters for fifteen minutes. Upon a vote, the motion carried.

When the Board reconvened, Ms. Powell moved and Mr. Smoll seconded, for the Board to go back into executive session for an additional fifteen minutes to discuss attorney/client privilege matters. Upon a vote, the motion carried.

5. ADJOURN:

When the Board reconvened from executive session, Mr. Smoll moved and Ms. O'Sullivan seconded for the Board to adjourn. Upon a vote, the motion carried.

/s/ Susan L. Somers
Susan L. Somers, Executive Director