

## MINUTES

### UTAH BOARD OF ACCOUNTANCY LICENSING BOARD MEETING

December 3, 2008

Room 402, Fourth Floor – 1:00 p.m.  
Heber Wells Building  
Salt Lake City, UT 84111

**CONVENED:** 1:00 p.m.

**ADJOURNED:** 2:50 p.m.

**Bureau Manager:**

Dan S. Jones

**Board Secretary:**

Ann Naegelin

**Division Director:**

David Stanley

**Board Members Present:**

Michael Blackburn, Chairperson  
MacRay Curtis  
Linda Protzman  
Sherman Smith  
Gordon Haycock

**Board Members Absent:**

**Guests:**

Susan Higgs, Compliance  
Tim Larsen, UACPA

### TOPICS FOR DISCUSSION

Minutes

A motion was made by Mr. Curtis to approve the November 5, 2008 minutes as written. Mr. Smith seconded the motion. The motion passed by unanimous vote.

### **APPOINTMENTS:**

Susan Higgs

Ms. Higgs reported on the status of the probationers. All are in compliance.

Cody Buck

Mr. Buck met for his probation interview. He intends to continue with his therapy on his own. Mr. Haycock made a motion to terminate probation for Mr. Buck. Mr. Curtis seconded the motion. Motion passed by unanimous vote.

Ronald Glen Bushnell

Mr. Jones reviewed the information submitted by Mr. Bushnell. He has been charged criminally for practicing without a license. Mr. Bushnell entered a plea in abeyance and the charges have been dismissed. He was interviewed by telephone.

Mr. Bushnell represented that: He is currently preparing tax returns in California and Utah. He resides mainly in Utah. He has not issued any compilations, reviews or audits for at least eight years. He moved to Utah four years ago. He had an office in Utah because he had a real estate development investment. Ninety eight percent of his practice is California tax returns.

Mr. Jones reviewed the Division investigative report. Mr. Bushnell was contacted several times by a DOPL investigator and found to be holding himself out as a CPA. He has four employees, all in Utah. Mr. Bushnell disagrees with the investigators conclusion. He chose not to fight the charges as it would have been expensive. Mr. Haycock asked if he disclosed his criminal history to California. He indicated that when he reinstated his license, he only needed to complete his continuing education. Mr. Haycock wants to know if California is aware of the situation in Utah. Mr. Smith made a motion to send a conditional denial to allow Mr. Bushnell time to supplement his application with more information. Mr. Haycock seconded the motion. Motion passed by unanimous vote.

Dalin Wade Hackett

Mr. Hackett met to discuss his application for license. Mr. Jones gave a brief explanation of the criminal history for Mr. Hackett. Mr. Curtis made a motion to approve his application. Ms. Protzman seconded the motion. Motion passed by unanimous vote.

#### **DISCUSSION ITEMS:**

NASBA CPE Conference

The Board discussed the NASBA CPE Conference. Michelle McGaughey will be attending the conference and she will report to the Board. Mr. Haycock will contact NASBA for more information and report back to the Board. He will also contact other partners from national firms for their opinions on this issue.

NASBA Correspondence

Several correspondence items from NASBA were discussed with no action taken. NASBA will be advised of the corrections that need to be made to Utah Board information published in the NASBA Handbook.

**NEXT MEETING**

The next Board meeting has been scheduled for Wednesday, January 7 at 1:00 p.m.

**ADJOURN**

Adjourned at 2:50 p.m.

*Note: These minutes are not intended to be a verbatim transcript but are intended to record the significant features of the business conducted in this meeting. Discussed items are not necessarily shown in the chronological order they occurred.*

January 7, 2009

Mike Blackburn

Date Approved

Chairperson, Utah Board of Accountancy

January 7, 2009

Dan S. Jones

Date Approved

Bureau Manager, Division of Occupational & Professional Licensing