

MINUTES

UTAH BOARD OF ACCOUNTANCY LICENSING BOARD MEETING

May 6, 2009

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

CONVENED: 1:05 p.m.

ADJOURNED: 2:45 p.m.

Bureau Manager:

Dan S. Jones

Board Secretary:

Ann Naegelin

Board Members Present:

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

Guests:

Susan Higgs, Compliance
Kent Barnes, Compliance
Kara Galleni, UACPA
Frank Carlton, USPA

TOPICS FOR DISCUSSION

Minutes

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

APPOINTMENTS:

Susan Higgs

Ms. Higgs reported on the status of the CPA licenses that are on probation. Currently, there are three CPAs on probation. All three licensees are in compliance with the terms of their probation.

Ronald Glen Bushnell

Mr. Bushnell met to discuss his application for Certified Public Accountant license. He gave a brief explanation of his practice in Utah. He is a resident of Utah, but maintains an office in California. He is primarily a tax practice and does not intend to practice in the area of audit, compilation or review. The majority of his practice is for California clients.

Mr. Jones reviewed the disciplinary action previously taken by the Division for holding out as a CPA. Another issue discussed was non disclosure of information regarding disciplinary action taken in Utah on his California reinstatement application. Mr. Bushnell admitted he failed to disclose the Utah Cease and Desist Order on his California reinstatement application.

Mr. Jones made it clear that at the time he was practicing in Utah he did not have a license in California or any other state. The Board commented that seven years is a long to practice without a license and say it was inadvertent.

Mr. Curtis made a motion to deny Mr. Bushnell's application. Mr. Smith seconded the motion. Mr. Bushnell will need to wait at least 90 days after the denial to reapply. Motion passed by unanimous vote. Application is denied.

DISCUSSION ITEMS:

CPA Law and Rules Exam

Mr. Barnes met with the Board to discuss the CPA Law and Rules examination. He gave background information on PSI Examinations. The CPA Law and Rules exam has not been reviewed for several years.

Mr. Smith made a motion to convene a group to review the exam. Ms. Protzman seconded the motion. Motion passed by unanimous vote. The UACPA will submit names or people to help with this review.

Compliance with SB 26

Mr. Jones reviewed the requirements of SB 26. The CPA Board usually meets every month. If a month is skipped, the minutes will be prepared and distributed to the members for their review. If there are no changes, the minutes will become official. Mr. Smith made a motion to accept the procedure as outlined. Mr. Haycock seconded the motion. Motion passed by unanimous vote.

NASBA Correspondence

Mr. Blackburn reviewed correspondence received from NASBA. Items were noted with no action taken.

Mr. Jones advised the Board there are no funds available for travel at this time.

NEXT MEETING

The next Board meeting has been scheduled for Wednesday, June 3, 2009 at 1:00 p.m.

ADJOURN

Adjourned at 2:45 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.

June 3, 2009
Date Approved

s/s Michael Blackburn
Chairperson, Utah Board of Accountancy

June 3, 2009
Date Approved

s/s Dan S. Jones
Bureau Manager, Division of Occupational & Professional
Licensing