M I N U T E S
UTAH BOARD OF ACCOUNTANCY
October 5, 2005
Room 4B - Fourth Floor - Heber Wells Bldg.
160 East 300 South, Salt Lake City, Utah

CONVENED: 1:00 P.M.	**ADJOURNED: 3:17 P.M.**
PRESENT:	Dan S. Jones, Bureau Manager Marty Simon, Board Secretary Board Members: Robert Bowen Roy Maxwell Michael Blackburn
ABSENT:	Ruth Potkins Mark Stevens
GUESTS:	Ron Frandsen, UACPA; Craig Jackson, Division Director; Frank Carlton, USPA.

TOPICS FOR DISCUSSION:	**DECISIONS AND RECOMMENDATIONS:**
ADMINISTRATIVE BUSINESS:	
Minutes	The minutes of the September 4, 2005 board meeting were approved as written.
Swear in New Board Member	Mr. Jones administered the Oath of Office to Mr. Blackburn.
APPOINTMENTS:	
1:30 P.M Jason Swain	Mr. Swain met with the Board for his probation interview. A positive Employer Report was submitted from his former supervisor, Jeffrey Shaw, at Shaw & Co. P.C. He stated he has moved to be nearer his children and is now employed with Tahitian Noni Juice to do internal auditing. The Board reviewed the reasons for Mr. Swain's probation for Mr. Blackburn's information. It was determined by the Board that Mr. Swain is learning to deal with the stressful situations in his personal life better. Mr. Bowen commended him for this and stated it would benefit him in his dealings with the public in his profession. The Board determined he is in compliance with the terms and conditions of the MOU. A motion was made by Mr. Maxwell and seconded by Mr. Blackburn to release him from probation and issue him full licensure. The motion carried unanimously. Mr. Jones then explained the release process to him.

APPLICATIONS RECEIVED SINCE THE SEPTEMBER 7, 2005 BOARD MEETING

CPA LICENSE APPLICATIONS:

Nathan Birchall	CPA License Reinstatement Approved
Justin Bradshaw	CPA License Approved
Brian Cheney	CPA License Approved, (contingent upon receipt of a percentage score of 90% or above on the Ethics Exam).
Darin Dennis	CPA License Approved
Phillip Green	CPA License Reinstatement Approved
Amanda Hansen	CPA License Approved
Christopher Harding	CPA License Approved
Bryan Justrom	CPA License Approved
Jackie O'Reilly	CPA License Approved (contingent upon receipt of a percentage score of 90% or above on the Ethics Exam).
Scott Parke	CPA License Approved
Heidi Prescott Smith	CPA License Approved
Jeffrey Tate	CPA License Approved

CORRESPONDENCE:

Carol Wood Letter re: Reinstatement of License

Mr. Jones reviewed Ms. Wood's letter requesting the reinstatement of her CPA license and reviewed the three previous actions by the Division against her CPA license. 1. She was put on probation. 2. She had her licensed revoked for failure to comply with probation. 3. She had a Cease and Desist Order entered against her for falsely claiming to be a CPA after her license was revoked. It was noted that she hasn't formerly submitted an application for licensure at this time. Therefore, a letter should be sent to her stating the Board can't make a determination until she does. Mr. Jones stated he would draft the letter and give it to Mr. Ormond for his review before it is sent out to her. It was then stated, upon receipt of an application, a letter would be sent to her stating the Board will review her former actions and determine whether her CPA license should be reinstated. Mr. Jackson asked if her Cease and Desist Order had stated a length of time until she could reapply but it didn't. It has come to the Division's attention that she may still be practicing as a CPA, even though her license has been revoked. The Division's investigation of her practice is currently pending.

Jacksonville State University Questionnaire	The Board reviewed this but found the format of the questions unclear. They suggested that a cover letter be sent with it stating, at the present time, Utah has no proposed or past legislation related to the Sarbanes-Oxley Act of 2002.
Think Twice About Out-of-State Client Memo	The Board reviewed this memo with no further action taken.

DISCUSSION ITEMS:

Sam Bataglia Position	Mr. Jones informed the Board the Division had reviewed their decision to withhold licensure from Mr. Bataglia with the Attorney General's Office. In their opinion, the decision would not survive a challenge by Mr. Bataglia.
NASBA Email re: UAA Comment Period Extended	The Board doesn't want to make a change through legislature regarding the July 25, 2005, proposed changes to the Uniform Accountancy Act (UAA). A motion was made by Mr. Bowen and seconded by Mr. Maxwell to authorize Mr. Blackburn to speak on behalf of the Board regarding the Board's comments regarding these proposed changes. He was asked to determine what changes are being proposed that are not contained in Utah's current statute and which proposed changes we might want to adopt. The motion carried unanimously. Mr. Bowen requested that a copy of Larry Deppe's letter, regarding education requirements for UAA, be included with Mr. Blackburn's response.
Responsibilities of the CPA Education Committee	It was suggested that this Committee be eliminated, since applicants are no longer required to be pre-approved to take the exam. However, it would be beneficial to merge some of the committee members from the education committee into the Peer Review Committee. A motion was made by Mr. Blackburn and seconded by Mr. Maxwell to change the name to the Peer Advisory Committee. The motion carried unanimously.
Peer Review	Mr. Bowen stated that NASBA feels there is a lack in oversight. CPA licensees have not been checked as to whether they have had their peer reviews. The Board questioned whether the Division could require that Nevada report to us whether anyone from a peer review has had any adverse action against them. Mr. Jones spoke about the extra workload this would create for the Bureau. The profession would have to

request the legislature to allocate extra money to the Division's budget to hire more people to monitor this. An outside agency could be hired to audit the licensees but the Division would be required to regulate the licensees if they are not complying with the peer review.

Mr. Jackson spoke about random audits that the Division does for other professions that require continuing education. Random audits could be done for this profession also. The licensees chosen for the audits would then provide documentation of their continuing education compliance with the Peer Review Committee for review. The Committee could then issue a Certification of Completion of Peer Review, if approved.

NEXT MEETING:

December 7, 2005. The November 2, 2005 meeting will be cancelled since three board members will be attending the NASBA conference at that time. With Mr. Ormond's approval, it was proposed that Mr. Blackburn come into the Division to review any applications that would normally go before the November board.

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DATE APPROVED CHAIRPERSON, UTAH BOARD OF ACCOUNTANCY

_____ _____
DATE APPROVED BUREAU MANAGER, DIVISION OF OCCUPATIONAL & PROFESSIONAL LICENSING