

MINUTES
UTAH BOARD OF ACCOUNTANCY
November 1, 2006 – 1:00 p.m.
Room 402 - Fourth Floor - Heber Wells Bldg.
160 East 300 South, Salt Lake City, Utah

CONVENED: 12:58 p.m.

ADJOURNED: 3:05 p.m.

PRESENT:

Clyde Ormond, Bureau Manager
Jacky Adams, Board Secretary

Board Members:

Robert Bowen Roy Maxwell
Ruth Potkins Gordon Haycock

ABSENT:

Michael Blackburn

GUESTS:

Craig Jackson, Division Director; Ron Frandsen UACPA; Frank Carlton, USPA; Mitchell Jones Attorney Generals Office; Kim McReynolds, Mantyla McReynolds Inc; Harold Reiser, Attorney for Cody Buck

TOPICS FOR DISCUSSION:

DECISIONS AND RECOMMENDATIONS:

ADMINISTRATIVE BUSINESS:

Approve Board Minutes from the October 4, 2006 Meeting

Mr. Haycock seconded by Ms. Potkins made a motion to approve the October 4, 2006 Board Meeting Minutes, with corrections, the motion carried unanimously.

APPLICATIONS RECEIVED SINCE THE October 4, 2006 BOARD MEETING:

1:00 p.m. Ray, Richard Gandy

Mr. Ray met with the Board for his scheduled appointment to review his "Stipulation and Consent Agreement" from the Oregon Board of Accountancy. Mr. Ray explained that in 2003 one of his clients requested that he prepare their taxes in a form which Mr. Ray felt was inappropriate. Mr. Ray had attempted to explain to the client his concerns. But the client did not seem to understand Mr. Ray's concerns. The client then contacted the State of Oregon. Oregon investigated the

complaint and Mr. Ray was required to pay a fine, file the clients tax return, and sign a “Stipulation and Consent Agreement.”

Mr. Ormond commented that the “Stipulation and Consent Agreement”, might have resolved the issue. Mr. Haycock seconded by Ms. Potkins made a motion to renew Mr. Ray’s license, the motion carried unanimously.

1:30 p.m. Buck, Cody

Mr. Buck, Mr. McReynolds, and Mr. Reiser appeared before the Board to review Mr. Buck’s application for renewal of CPA (Certified Public Accountant) license. Mr. Ormond reviewed Mr. Buck’s renewal information explaining that on October 18, 2004 Mr. Buck was convicted of Attempted Sex Exploitation of a Minor, a 3rd degree Felony. Mr. Ormond further explained that Mr. Buck was originally licensed on March 3, 2004; he then renewed his license on September 30, 2004. Mr. Buck had submitted a letter with his 2006 renewal, which explained that he had not disclosed this charge to the Division in 2004 due to a recommendation from his Employer and Attorney.

Mr. Ormond then questioned Mr. Buck if he was meeting all requirements of his Court Ordered Probation and Counseling. Mr. Buck stated that he has completed his Counseling, and has volunteered to continue to attend meetings, he then submitted a positive letter from his therapists; Nancy Henry, MS, individual therapist; Sean Casey, PhD, group therapist, and Peter Byrne, PhD, behavioral conditioning therapist. Mr. Buck then explained that he is still on probation, and will be returning to court in approximately four months, at that time he believes he may be released from his probation.

1:36 p.m. Closed Meeting

Mr. Haycock seconded by Ms. Potkins made a motion to go into a Closed

Meeting. In order for the Board to discuss all aspects of Mr. Buck's charge and rehabilitation, the motion carried unanimously.

2:15 p.m. Opened Meeting

Mr. Haycock seconded by Ms. Potkins made a motion to re-open the meeting, the motion carried unanimously.

Mr. Bowen explained the definition of moral turpitude to Mr. Buck, Mr. Reiser, and Mr. McReynolds, explaining that the Board does not take this type of charge lightly, due to the integrity that this profession must uphold to.

Mr. Haycock seconded by Ms. Potkins made a motion to place Mr. Buck on a two-year probation, which will require him to complete his court ordered probation, no other issues should arise, meet quarterly with the Board, submit quarterly "Employer Reports", if his employer changes he must notify the Board, continue counseling, submit quarterly "Therapist Reports", undergo a new "Psychological Evaluation", and at the end of his probation a letter must be submitted from his therapists which states that Mr. Buck appears to have overcome his issues, in regards to this charge, the motion carried unanimously.

Mr. Jones then added that Mr. Buck's MOU (Memorandum of Understanding) will be approved pending Mr. Jones and Mr. Reiser agreement on the language.

2:00 p.m. Sheffield, Brian

Mr. Sheffield appeared before the Board to review his application for renewal of licensure as a CPA. Mr. Ormond reviewed Mr. Sheffield's application stating that on August 29, 2005 Mr. Sheffield entered into a plea in abeyance agreement with the Second District Court of Layton, for a Child Abuse/Neglect, class A Misdemeanor, this charge was later Dismissed and amended to a class B Misdemeanor on September 29, 2006.

Mr. Sheffield had submitted a letter explaining the circumstances around this charge. Mr. Bowen commented that the letter seems to state that there was not child abuse involved. Mr. Sheffield commented that there had been child abuse involved, but at the time of writing the letter he had felt as if he was being tried for the same charge twice. And was not in a very understanding mood. He further stated that since the time of the charge he had taken a "Love and Logic" parenting class and has learned how to better control his anger when situations like this occur.

Mr. Haycock seconded by Ms. Potkins made a motion to require Mr. Sheffield to under go a "Mental Evaluation", and contingent upon the outcome of the evaluation Mr. Sheffield may be placed on a two-year probation, which will require him to submit quarterly "Employer Reports", the motion carried unanimously.

2:30 p.m. Peacock, Brooks

Mr. Peacock was available for his first probation telephone interview. Mr. Ormond reviewed Mr. Peacock's MOU questioning if he understood all aspects. Mr. Peacock stated that he did.

Mr. Haycock seconded by Ms. Potkins made a motion to continue requiring quarterly "Employer Reports". However, Mr. Peacock will only need to speak with the Board every six months, the motion carried unanimously.

Mr. Peacock will next meet with the Board on May 2, 2007 at 2:45 p.m.

2:45 p.m. Brown, Benjamin

Mr. Brown had expressed a concern with the cost of the "Mental Evaluation" the Board had requested at the last meeting on October 4, 2006. A brief discussion ensued regarding, obtaining an evaluation from Mr. Brown's current LSW (Licensed Social Worker) or his Physician. The Board determined that his current LSW and Physician might

not have the qualifications required to perform a comprehensive evaluation. It was then determined that the Division would send Mr. Brown an additional letter giving him other therapist options for his evaluation, as well as a deadline when the Board will anticipate to perform their review.

After the meeting Mr. Brown was contacted by telephone and informed of the Board decision. The letter will still be sent to remind him of the Boards request.

DISCUSSION ITEMS:

CPAES – Testing Approval Times

Mr. Ormond updated the Board on one of the Discussion Items from the last Board Meeting on October 4, 2006. A concern had arisen where new applicants for the AICPA Exams, due to the length of time it is taking to process their applications, were being forced to take the exams during their busy season. Mr. Ormond had contacted Pat Hartman of CPAES requesting a longer testing window. At the time of this meeting Mr. Ormond had not received confirmation of the extension. Mr. Bowen then commented that one of his staff members had received a letter, which had stated that the window had been extended to nine-months.

Okwuosha, Gregory

Mr. Okwuosha was not available to meet with the Board. Mr. Ormond reviewed Mr. Okwuosha's application for reinstatement of CPA license. A complete application was submitted on October 24, 2006, showing 84.66 CE (Continuing Education) hours have been completed with in the past year.

Mr. Haycock seconded by Ms. Potkins made a motion to reinstate Mr. Okwuosha's license to practice as a CPA within this State, the motion carried unanimously.

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CORRESPONDENCE:

California Board of Accountancy – October 2006

Reviewed, with no action taken.

GFOA News Release – An Elected Official’s
Guide: Audit Committees

Reviewed, with no action taken.

GFOA News Release – CRM Satellite Teleconference

Reviewed, with no action taken.

NEXT SCHEDULED MEETING:

December 6, 2006

DATE APPROVED

CHAIRPERSON, UTAH BOARD
OF ACCOUNTANCY

DATE APPROVED

BUREAU MANAGER, DIVISION OF
OCCUPATIONAL & PROFESSIONAL
LICENSING