

MINUTES

UTAH BOARD OF ACCOUNTANCY MEETING

July 3, 2007

Room 402 – 4th Floor – 1:00 P.M.
Heber Wells Building
Salt Lake City, UT 84111

CONVENED: 1:05 p.m.

ADJOURNED: 2:44 p.m.

Bureau Manager:

Clyde Ormond

Board Secretary:

Jacky Adams

Board Members Present:

Robert Bowen, Chairperson
Michael Blackburn
Ruth Potkins

Board Members Absent:

Gordon Haycock

Guests:

Frank Carlton, USPA
Jeannie Patton, UACPA
Larry Deppe, UACPA
Cara Heller-Galleni, UACPA

DOPL Staff Present:

F. David Stanley, Division Director
John Schroen, DOPL Investigations
Robert Downard, DOPL Investigations

TOPICS FOR DISCUSSION

DECISIONS AND RECOMMENDATIONS

ADMINISTRATIVE BUSINESS: MINUTES:

Mr. Blackburn seconded by Ms. Potkins made a motion to approve the minutes from the May 2, 2007 Board Meeting, the motion carried unanimously.

Re-Elect a Chairperson

Ms. Potkins seconded by Mr. Blackburn made a motion to re-elect Mr. Bowen as the Chairperson for the upcoming year, the motion carried unanimously.

APPOINTMENTS:

1:15 p.m. Investigations – Bob Downard

Mr. Downard and Mr. Schroen attended the meeting to discuss the May – June 2007 complaints received by DOPL (Division of Occupational and Professional Licensing) Investigations. After a brief discussion Ms. Patton suggested a few changes to the report, Mr. Downard agreed to the changes. It was then determined that the Board would like Mr. Downard to submit a similar report approximately

two times per year.

Ms. Patton explained that the CPA Peer Review Committee was formed to help with investigations, as needed. The Board requested to be notified of the final outcome on any complaints that they submit to the Division.

1:30 p.m. Wang, Tsuimei – Foreign Education Review

Ms. Wang attended her scheduled appointment with the Board. Mr. Ormond reviewed her application and explained that Ms. Wang appeared to meet all requirements for licensure. However since the University of Texas at San Antonio is accredited through Southern Association of Colleges and Schools, which is not an approved accrediting body within this State, the Board determined to send Ms. Wang's application to the CPA (Certified Public Accountant) Education Committee for further review.

It was later determined that the University of Texas in San Antonio is accredited by AACSB (American Assembly of Collegiate Schools of Business). Ms. Wang's application for licensure as a CPA was approved.

Foreign Education Transcript Review

The Division has received several questions concerning this topic within the past few weeks. Ms. Patton explained that there are several groups who will review transcripts. However, they are not always accurate, and sometimes approve individuals who should not be approved. She further stated that she is attempting to compile a list of individuals who are willing to review transcripts.

Mr. Bowen questioned how other professions handle this dilemma. Mr. Ormond explained that this process is either completed by the Division or through the approved Education Committee of the Board or for a Foreign application through a Foreign Evaluation Service. However, with this profession the Division may not be the best option to perform this task, the Board agreed.

After an extensive conversation it was determined that Ms. Patton will continue trying to compile a list of individuals/groups that would be willing to perform this task, and will report to the Board at the next meeting on August 1, 2007 with her findings.

DISCUSSION ITEMS:

Proposed Rules Change – R156-26a

Mr. Ormond reviewed the proposed changes to R156-26a-201 and R156-26a-302a. The Board approved of the changes to R156-26a-201.

Mr. Blackburn commented that under R156-26a-201 the stricken wording "accredited program" should be added back in to the rule, to better define which institutions

should be represented on the CPA Education Committee. The Board agreed. Mr. Ormond will make the corrections.

Ms. Patton then addressed the Board to explain her suggestions for changes to R156-26a. After a brief discussion it was determined that R156-26a-102(3) and (8) should be reworded to better explain each item. Ms. Patton stated that she would make the suggested changes, and forward them to the Division.

Mr. Jones and Mr. Ormond explained to the Board that the proposed changes Regarding Substantial Equivalency may not be able to be done by Rule and that a Statute change may be required. The Division will review Ms. Patton's changes and determine what may be done by Rule and which; changes will need to be Statutory. The Division hopes to have a final draft for the August 1, 2007 meeting.

Definition of "Supervision"

Mr. Stanley addressed the Board explaining that there is no conformity in how any of the Divisions professions define "Supervision". Mr. Stanley is proposing adding a section to R156-1 which will primarily define three levels of Supervision; Direct Supervision, Indirect Supervision, and General Supervision. Mr. Stanley then asked the Board to review his suggests and notify the Division if they wished to incorporate all, part, or none of Mr. Stanley's suggestions, by October 2007.

After a brief discussion the determination was that "Direct Supervision" was the most appropriate definition. This issue will be further discussed at the August 1, 2007 meeting.

Mr. Ormond then questioned the Board if a supervisor who is two levels above an applicant was close enough to "verify the applicant's experience". Mr. Bowen and the Board felt that the supervisor must have day to day contact with the applicant and must directly supervise the applicant.

CORRESPONDENCE:

NASBA Board of Directors Meeting – Highlights
April 27, 2007

Reviewed with no action taken.

Ethics Division Exposure Draft

Reviewed with no action taken.

Audit Conduct News Letter

Reviewed with no action taken.

Association of International Credential Evaluators,
Inc

Reviewed with no action taken.

State of Hawaii – NASBA Pacific Regional
Director Nomination

Reviewed with no action taken.

NASBA – Re-score Exam Results
ADJOURN: 2:44 p.m.

Reviewed with no action taken.
Ms. Potkins seconded by Mr. Blackburn made a motion to adjourn the meeting, the motion carried unanimously.

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.

8/1/07	(ss) Robert Bowen
Date Approved	Chairperson, Certified Public Accountants Licensing Board

8/1/07	(ss) Clyde Ormond
Date Approved	Bureau Manager, Division of Occupational & Professional Licensing