

MINUTES

**UTAH BOARD OF ACCOUNTANCY
LICENSING BOARD
MEETING**

January 6, 2010

**Room 402, Fourth Floor – 1:30 p.m.
Heber Wells Building
Salt Lake City, UT 84111**

CONVENED: 1:30 p.m.

ADJOURNED: 3:20 p.m.

Bureau Manager:

Dan S. Jones

Board Secretary:

Ann Naegelin

Board Members Present:

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

Board Member Absent:

Guests:

Carey Woolsey, UACPA
Lance Mercer, applicant

TOPICS FOR DISCUSSION:

Minutes

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

Probation Report

One CPA license is on probation. He is in compliance with the terms of his probation.

APPOINTMENTS:

Lance Mercer
Application Review

Mr. Mercer met to discuss his application for Certified Public Accountant license. Mr. Mercer summarized his education and work history. The Board members asked Mr. Mercer several questions regarding his application.

Mr. Blackburn disclosed he had a client in the mid 1990s that had a tax return prepared by Lynne Mercer, the father and business partner of Lance Mercer. The other members of the

Board and Mr. Jones agree this will not affect his decision, although Mr. Jones indicated he may wish to recuse himself so there is not a conflict. Due to this potential for a perceived conflict, Mr. Blackburn voluntarily recused himself. Mr. Curtis made a motion to have Mr. Haycock serve as chair. Ms. Protzman seconded the motion. Motion passed by unanimous vote.

Mr. Smith made a motion to close the public meeting for a discussion of Mr. Mercer's professional competence. Mr. Curtis seconded the motion. Motion passed with four votes in favor. Mr. Blackburn did not vote.

The meeting was closed at 2:45 pm.
Meeting was reopened at 3:18.

Mr. Curtis made a motion to deny the license with the suggestion that he may reapply after two years but with no assurance that the license will be granted. Mr. Smith would like to wait three years before he reapplies. Ms. Protzman seconded the motion. Motion passed with three votes in favor. Mr. Smith voted against the motion.

DISCUSSION ITEMS:

AICPA Regional Examination Forum The Board discussed the AICPA Regional Examination Forum attended by Mr. Haycock, Mr. Smith and Mr. Jones. Item was noted with no action taken.

NEXT MEETING

The next Board meeting has been scheduled for Wednesday, February 3, 2010 at 1:30 p.m.

ADJOURN

Adjourned at 3:20p.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.

March 3, 2010
Date Approved

s/s Michael Blackburn
Chairperson, Utah Board of Accountancy

March 3, 2010
Date Approved

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