

IOWA ACCOUNTANCY EXAMINING BOARD
200 EAST GRAND, SUITE 350 | DES MOINES, IA 50309

OPEN SESSION MINUTES
May 20, 2015 | 1:00 p.m.

Board members present for all or part of the meeting:

Cheryl Critelli	Ying Sa
Shelley Laracuenta	Robert Snodgrass
Dale Leibfried	Laura Walker
Tom Thompson	David Loy

Staff Present:

Robert Lampe, Executive Officer	Pam Griebel, Assistant Attorney General
Ruby Kreklau, Licensing Specialist	Lori SchraderBachar, Site Supervisor

Call to Order:

Snodgrass called meeting to order at 1:03 p.m.
Roll call taken. Quorum was established.

Motion by Thompson to elect Walker as chair and Laracuenta as vice chair.

Seconded by Critelli

VOTE: Aye: all Nay: None Abstaining: none

Motion passed.

Ying Sa arrived at 1:05.

No changes were made to the agenda.

Motion by Thompson to approve the December 15, 2014 closed session minutes, March 6 and April 13, 2015 open and closed session minutes and the amended open session minutes from December 15, 2014.

Seconded by Snodgrass.

VOTE: Aye: all Nay: None Abstaining: none

Motion passed.

Dale Leibfried joined the meeting at 1:06 p.m.

Chair Comments - None

Site Manager Comments- SchraderBachar advised renewals opened May 18, 2015. The quarterly newsletter will be sent soon.

Executive Officer Comments - Lampe introduced Ruby Kreklau as the new Licensing Specialist.

Assistant Attorney General Comments – Griebel reported that the Ombudsman/Citizen's Aide Office has access to closed session minutes and audio recordings without a court order. She reminded the board members to make sure all comments in closed session are germane to the discussion.

Griebel informed the board about the US Supreme Court's North Carolina Dental Board vs. FTC opinion.

Public Comment: None

NASBA:

Lampe gave an update on the 2015 Member Board Administrator Conference held March 24-26, 2015. Highlights included the North Carolina Dental Board vs. FTC opinion, board nomination process, impact of marijuana laws to state boards, CPE audit services and tracking, international education, nano education, having universal access to the NASBA website and the declining number of licensed CPAs.

Motion by Thompson to approve sending Critelli to the NASBA Regional Meeting if it fits into her schedule.

Seconded by Laracuente.

VOTE: Aye: all Nay: None Abstaining: none

Motion passed.

Motion by Snodgrass to approve travel of board members traveling to NASBA committee meetings from May 1, 2015 to April 30, 2016.

Seconded by Thompson

VOTE: Aye: all Nay: None Abstaining: none

Motion passed.

The first quarter exam report was given.

Old Business:

Leibfried reported there are not many differences in the professional conduct rules and AICPA ethics. A committee meeting was held in December and it was decided to put this item on hold. NASBA is working on a similar issue.

Walker appointed a Rules Review Committee of Loy, Snodgrass and Walker. Stakeholders from the Accountancy Society, Auditors, and AICPA will be invited. Griebel reported about the new website for administrative rule comments – www.rules.iowa.gov.

Motion by Snodgrass to clarify that preparation services are not compilation services and as such are not subject to peer review.

Seconded by Leibfried

VOTE: Aye: all Nay: None Abstaining: none

Motion passed.

The application will be updated to add a statement that preparation services are not required to be peer reviewed.

New Business

Motion by Laracuate to table Long's petition for waiver until the next board meeting in order to get additional information and rule at that time.

Seconded by Thompson

VOTE: Aye: all Nay: None Abstaining: none

Motion passed.

Motion by Thompson to recommend past Iowa board member Marianne Michelson for NASBA Director-At-Large and invite her to attend a future meeting.

Seconded by Leibfried

VOTE: Aye: all Nay: None Abstaining: none

Motion passed.

Motion by Leibfried to notice rule changes for Iowa Administrative Code 193A Chapters 1, 3, 5, 6, 7, 8, 10, 11, 13, and 14

Seconded by Critelli

VOTE: Aye: all Nay: None Abstaining: none

Motion passed.

Griebel gave an overview of the New Board Member Orientation.

Acceptability of Business Law classes – Business Law classes will not count. In the future, the executive office may consult with the board chair on these questions.

Discipline Committee Report and Recommendations

Motion made by Sa for the Board to go into closed session pursuant to Iowa Code Section 21.5(1)(f)

Seconded by Critelli

Roll Call - Motion carried unanimously.

The Board entered into closed session at 3:42 p.m. and arose there from at 4:10 p.m.

Motion made by Sa to return to open session.

Seconded by Critelli.

Roll Call - Motion passed unanimously.

Motion by Thompson, Seconded by Leibfried to close cases 14-05, 14-11, 14-14, 15-01, 15-06, 15-07, 15-09, 15-15 and Find probable cause in case 15-13

Roll Call - Motion passed unanimously.

Motion by Thompson, Seconded by Snodgrass to recommend to Accept consent order case 13-14 / 13-15

Roll Call - Motion passed unanimously.

Motion by Thompson, Seconded by Critelli to close cases 15-02, 15-04, 15-10, 15-15 to 15-26

Roll Call - Motion passed unanimously.

Adjournment

Walker adjourned the meeting at 4:35 p.m.

These minutes accurately reflect the minutes approved by the Board at the meeting on:

8/26/15
DATE

Robert E. Ranney as authorized
BY: Laura Walker, Chair
to sign on behalf of chair.