

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

OPEN SESSION MINUTES
BOARD MEETING
May 24, 2018
10:00 a.m.

Board members present for all or part of the meeting:

Robert Snodgrass	James Smith
Dirk Dixon	Aaron Olson (Conference Call)
Ying Sa	Rudolfo Reyes
Lesley Bartholomew	

Board members absent:

Shelley Laracuenta

Staff Present:

Robert Lampe, Executive Officer	Luke Dawson, Assistant AG
Teresa Stull, Licensing Specialist	Lori SchraderBachar, Site Manager

Public Present:

Cindy Adams, ISCPA	Dwayne VandeKrol, ISCPA
Dustin Miller, ISCPA	

Call to Order:

Sa called the meeting to order at 10:00 a.m.

Roll Call: Dixon, aye; Smith, aye; Olson, aye; Sa, aye; Snodgrass, aye; Bartholomew, aye; Reyes, aye.

Quorum was established.

Agenda Changes and Additions

Lampe advised to use the green revised agenda, and the only change was the petition for waiver for Utley.

Welcome New Board Members: Lesley Bartholomew, Rudy Reyes.

Lampe welcomed the two new board members, Rudy Reyes and Lesley Bartholomew. Reyes stated he is a CPA at PWC, and Bartholomew, stated she is the new public board member and works at Blue Bunny.

Motion by Snodgrass to approve the December 14, 2017 open session minutes, December 14, 2017 closed session minutes, and the February 20, 2018 open session minutes.

Seconded by Smith.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Site Manager Comments

SchraderBachar welcomed the new board members and handed out a brochure on Board Member Do's and Don'ts. SchraderBachar stated renewals have started and are going fairly smoothly.

Executive Officer Comments

Lampe stated that 30% of individuals and firms have renewed. Lampe explained the new online licensing database to the new board members. Lampe stated that PLB spent over a year developing this system with Vertiba. Lampe said the big difference between last fall's renewals and this spring's renewal is that licensees are not required to list and upload their CPE. Lampe stated that licensees can input continuing education throughout the year. Lampe also stated that this board meeting would be the last hard copy meeting, and we will have paperless board meetings going forward.

Public Comment

Dustin Miller, Attorney for ISCPA's stated that they received the proposed amendments from Lampe and stated it would be helpful to work with the Board and be collaborative.

VandeKrol, President of the Board of ISCPAs, stated that Alternative Pathways is a new topic and for the Board to feel free to reach out to ISCPA's regarding this topic.

Adams welcomed the new board members and thanked them for their service. Adams thanked the staff for making changes to the renewal process.

Assistant Attorney General Comments

Dawson introduced himself to the new Board Members and stated he is here to advise the board on public records and the Iowa Rules and Laws.

New Business

Vote on Chair/Vice Chair 2018-2019

Dirk Dixon – Chair

Aaron Olson – Vice Chair

Motion made by Smith to approve Dixon to serve as Chair and Olson to serve as Vice-Chair for 2018-2019.

Seconded by Snodgrass.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Legislative Update

Lampe reported on the proposed legislation to regulate tax preparers under the jurisdiction of the Iowa Board. Lampe stated the board was opposed to this legislation. The concern of the board was the financing to do this, the additional staff needed, and the vast number of rule changes that would be required. Lampe stated the bill didn't make it through.

Discussion of Amendments, 193A

Lampe advised of the proposed changes to 193A, based on the new licensing system, which would align the rules with the online process. The Board will notice these changes at the next board meeting.

Transition to Paperless Board Meetings

Lampe stated this meeting will be the last meeting for paper board packets. The Board will be going paperless starting with the next meeting. Lampe advised that board members may bring their own devices or follow along on the screens provided. Lampe gave a demonstration on the paperless process.

Alternative Pathways

Lampe reported that NASBA is exploring an alternative pathway toward obtaining the CPA license for those with technological experience. Lampe stated there may be requests down the road for the Board's input and position on this topic.

Reyes stated there is a lot of technology going on at PWC to make them more efficient.

Sa stated that maybe there should be another license required for this alternative pathway.

Review Board Meeting Schedule

The Board decided to cancel the meetings scheduled for June 13, 2018 and June 21, 2018 and change the October 11th meeting to a conference call meeting.

New Board Member Orientation

Dawson gave a presentation of the legal overview for the new board members. Dawson stated that the board should act with a public purpose and make decisions with the board's public purpose in mind. Dawson referred the board to Iowa Code 542 (The Enabling Act) and Iowa Code 272C (Powers for all Licensing Boards). Dawson reminded the board that there has to be a quorum present for the board to take official action. Dawson stated the board does have rule making authority and does have a rules review committee to review the rules on a five year rolling cycle. Dawson also stated that the board is governed by the open meetings law and meetings are open and available for the public to attend except for closed session meetings. Dawson reminded the board that all board business is recorded and considered public records. Dawson advised the board members that they cannot accept gifts from people they regulate or who have contact with the state.

Petition for Waiver – Utley

The Board discussed the petition for waiver of the 2000 hour experience requirement requested by Utley. Lampe will draft a letter to Utley and inform her of the board's decision to deny the waiver for less than 2000 hours experience.

Motion made by Smith to deny the waiver request for less than 2000 hours experience.

Seconded by Olson.

VOTE: Aye: All Nay: None Abstaining: Snodgrass

Motion passed unanimously.

Discipline Committee Report and Recommendations

Motion made by Snodgrass to go into Closed Session: In accordance with Iowa Code §§ 21.5(1)(a) & (d) and 272C.6(4), the Board will go into closed session to review pending licensee discipline cases and investigations, including any cases ready for final resolution through closure or consent order.

Seconded by Dixon.

Roll Call: Dixon, aye; Smith, aye; Sa, aye; Olson, aye; Snodgrass, aye; Bartholomew, aye; Reyes, aye;

The Board entered into closed session at 12:42 p.m. and arose there from at 1:23 p.m.

Motion made by Dixon to return to open session.

Seconded by Sa.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Motion made by Snodgrass to find probable cause in Case 15-47; to close Cases 16-17, 17-05, 17-26, 18-02, and 18-03; for Chair to sign the consent order in Cases 17-20 and 17-22; and to close Case 17-22.

Seconded by Dixon.

VOTE: Aye: All Nay: None Abstaining: None

Motion passed unanimously.

Motion made by Smith to find probable cause in Case 18-07.

Seconded by Bartholomew.


VOTE: Aye: All Nay: None Abstaining: Snodgrass

Motion passed unanimously.

Adjourn – Dixon adjourned the meeting at 1:27 p.m.

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

8/9/18
DATE


BY: Chair