



IOWA ACCOUNTANCY EXAMINING BOARD **DRAFT** AGENDA  
Professional Licensing Bureau  
200 East Grand, Suite 350, Des Moines, Iowa 50309  
10 a.m., Thursday, May 23, 2019

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I. **Call to Order**

- A. Roll Call
- B. Agenda Changes and Additions
- C. Welcome New Board Members: namenamename
- D. Approval of Minutes
  - 1. December 20, 2018 Open Session
  - 2. January 4, 2019 Open Session
  - 3. March 5, 3019 Open Session
- E. Site Manager Comments
- F. Executive Officer Comments
- G. Assistant Attorney General Comments

II. **Public Comment**

III. **New Business**

- A. Request for Comments - Proposed Changes to UAA
- B. New Legislation Impact
- C. Alternative Pathways Update
- D. New Board Member Orientation - Dawson

IV. **Discipline Committee Report and Recommendations.**

- A. 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

15-47	18-21
16-12	19-01
18-01	19-02
18-04	19-03
18-05	19-04
18-17	19-05
18-20	

- B. Board will return to open session to take action regarding discipline cases

## V. **Adjourn**

### **Future Board Meetings**

- June 27
- August 8
- September 26
- December 12

If you are a person who needs accommodations in compliance with the Americans with Disabilities Act (ADA) while in attendance at the Iowa Accountancy Examining Board meeting, please notify Robert Lampe at 515/725-9024 at least forty-eight hours in advance. If you require assistance for Hearing and Speech impairments, please call Deaf Relay (Hearing or Speech Impaired) 1-800-735-2941.

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

OPEN SESSION MINUTES  
BOARD MEETING  
December 20, 2018  
12:00 p.m.

Board members present for all or part of the meeting:

Robert Snodgrass

Dirk Dixon

Rudolfo Reyes

Lesley Bartholomew (conference call)

James Smith

Shelley Laracuente

Aaron Olson (conference call)

Board members absent:

Ying Sa

Staff Present:

Robert Lampe, Executive Officer

Teresa Stull, Licensing Specialist

Luke Dawson, Assistant AG

Lori SchraderBachar, Site Mgr.

Public Present:

John McCauley

Cindy Adams, ISCPAs

Andrew Turner

Dylan Keller, Iowa Senate Republican Staff

State Government Committee

Bob Bird, Iowa Senate Republican Caucus Staff

Dwayne VandeKrol, ISCPAs

Joe Bouska, ISCPAs (Conf Call)

Brad Epperly, Nyemaster

Joel Anderson, ISCPAs

Rob Sand (Conference Call)

Call to Order:

Dixon called the meeting to order at 12:02 p.m.

Roll Call: Dixon, aye; Smith, aye; Snodgrass, aye; Laracuente, aye; Reyes, aye; Bartholomew, aye; Olson, aye; Quorum was established.

Agenda Changes and Additions

None.

Motion by Smith to approve the December 13, 2018 open session minutes as amended.

Seconded by Dixon.

VOTE: Aye: All            Nay: None            Abstaining: None

Motion passed unanimously.

Motion by Snodgrass to approve the December 13, 2018 closed session minutes.

Seconded by Laracuente.

VOTE: Aye: All            Nay: None            Abstaining: None

Motion passed unanimously.

Site Manager Comments

None.

#### **Executive Officer Comments**

Lampe stated that the public is always invited and welcome to attend the Board meetings, however, there is a specific time set aside on the agenda for the public to speak, and public members should refrain from interruptions and speaking other than at the time scheduled for public comment. Lampe stated that each public member would be allowed five minutes in which to make comments during today's meeting. Lampe advised the Board to pay attention to all public comments but also advised the Board that Dawson is the person who advises the Board without any personal or political comments.

#### **Assistant Attorney General Comments**

Dawson stated that he stands by his comments and by the information provided the Board in his memo.

#### **Public Comment**

Sand stated that he does not think the surrender of the AOS firm license was done according to 542 and that if the license is surrendered, it should take place after a change of leadership.

Adams stated the ISCPAs appreciate the board's work and their members are at the meeting to answer any questions.

VandeKrol stated that the ISCPAs' goal is to ensure the efficient operation of the AOS office, protect the members who are employed with the AOS office, and maintain the AOS as a resource for those who do AOS governmental work.

Bouska stated his main concern was to protect the public.

Epperly stated that he certainly wanted to respect the process of the Board and apologized for the comments made at the last Board meeting. Epperly advised that the ISCPAs are here to continue to work with the AOS office as they have in the past and that they want the AOS office to continue to be a CPA firm.

Bird advised he worked with the Government oversight committee and was at the meeting to learn about any rule changes.

McCormally advised that he works in the AG's office representing other state agencies. He stated that the Yellow Book indicates that governmental accounting and CPA firms are two separate things and the Yellow Book carves out a distinction between private and public. McCormally stated that 542 harmonized with wording in the Yellow Book.

#### **Old Business**

##### **State Auditor's Office**

##### **Discuss Question of Board's Jurisdiction**

Lampe asked if any of the Board members disagree that the Board does not have jurisdiction over the AOS.

The Board discussed the question of their jurisdiction over the AOS office and whether the AOS office should be regulated by the Board. Dixon stated that he read over Dawson's memo several times and agrees with his comments. Olson stated her concern over who would

regulate the AOS office if the board does not, and would that be in best interest of the public if we do not regulate the AOS office.

Dawson stated that he did an attorney call through NASBA, and of those who responded, none of the states regulate the AOS office.

Snodgrass stated that the Yellow Book indicates that the AOS and CPA firms are both subject to the same professional standards.

Sand stated that the AOS office is regulated by the Legislature.

Vote on License Surrender of Office of the Auditor of State of Iowa has been tabled until the next meeting.

**Vote on ISCPA's Request for a Working Group**

The Board discussed forming a working group to address possible legislative and administrative rule changes. Lampe will work with Dawson to draft an invitation in regard to a working group and set up a conference call meeting with the Board to vote on the invitation.

**Motion by Smith for Lampe to draft an invitation to the working group.**

**Seconded by Reyes.**

**VOTE: Aye: All            Nay: None            Abstaining: None**

**Motion passed unanimously.**

**Discuss possible amendments to IAC193A 1.1 Definition of a Firm**

**This subject will be discussed in the working group.**

**Adjourn – Dixon adjourned the meeting at 1:03 p.m.**

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

\_\_\_\_\_  
DATE

\_\_\_\_\_  
BY: Chair

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

OPEN SESSION MINUTES  
BOARD MEETING  
January 4, 2019  
2:00 p.m.

The meeting was conducted via telephone conference call because it was not practical or economically feasible to hold a regular meeting for the limited agenda.

Public access to this meeting was available at the Board office.

Board members present for all or part of the meeting:

Lesley Bartholomew  
Dirk Dixon  
Shelley Laracuente  
Aaron Olson  
Rudolfo Reyes  
Ying Sa  
James Smith  
Robert Snodgrass

Staff Present:

Robert Lampe, Executive Officer  
Lori SchraderBachar, Site Manager  
Luke Dawson, Assistant AG

Public Present:

Cindy Adams, ISCPA  
Dylan Keller, Iowa Senate Republican Staff

Call to Order:

Dixon called the meeting to order at 2:01 p.m.  
Roll call was taken and quorum was established.  
There were no agenda changes.

Public Comment

None.

Old Business

Vote on Letter of Invitation – Board Work Group

Discussion was held regarding the letter of invitation for representatives from the State Auditor's Office and ISCPA to join members from the Board to establish a work group to discuss possible legislative and administrative rule changes.

Board members considered including the optional language. Consensus was reached that the optional language provided for the work groups parameters.

Motion by Bartholomew to send the letter as presented, including the optional language, to establish a work group, with Olson and Snodgrass representing the Board on the workgroup. Seconded by Reyes.

VOTE: Aye: Bartholomew, Dixon, Olson, Reyes, Snodgrass. Nay: Laracuenta and Smith.

Abstaining: None

Motion carries.

**Adjourn**

Dixon adjourned the meeting at 2:19 p.m.

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

\_\_\_\_\_  
DATE

\_\_\_\_\_  
BY: Chair

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

OPEN SESSION MINUTES  
CONFERENCE CALL BOARD MEETING

March 5, 2019  
11:30 a.m.

The meeting was conducted via telephone conference call because it was not practical or economically feasible to hold a regular meeting for the limited agenda.

Public access to this meeting was available at the Board office.

Board members present for all or part of the meeting:

Lesley Bartholomew  
Dirk Dixon  
Robert Snodgrass (in person)  
Rudolfo Reyes  
James Smith

Board Members Absent:

Shelley Laracuenta  
Ying Sa

Aaron Olson

Staff Present:

Robert Lampe, Executive Officer  
Lori SchraderBachar, Site Manager

Luke Dawson, Assistant AG  
Teresa Stull, Licensing Spec.

Public Present:

None.

Call to Order:

Dixon called the meeting to order at 11:36 a.m.

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

Quorum was established.

There were no agenda changes.

Public Comment

Snodgrass advised that the Accountancy Working Group met this morning, which included members of the Iowa Society of CPA's and the Auditor's Office. The working group drafted legislation that will hopefully be passed on Friday, March 8. This legislation will give the Board authority over the Auditor's Office.



**Old Business**

**Vote on NASBA Contract Amendment**

Lampe stated that the NASBA Contract Amendment includes an exam fee increase and the justification for the fee increase. Lampe advised that the state also conducted a sole source justification which means no other vendors can provide this service. Dawson advised the sole source justification is required to be done every six years and it was close to the end of the 6<sup>th</sup> year term.

**Motion by Snodgrass to accept the NASBA Contract.**

**Seconded by Reyes.**

**VOTE: Aye: All      Nay: None      Abstaining: None**

**Motion passed unanimously.**

**Adjourn**

**Dixon adjourned the meeting at 11:41 a.m.**

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

\_\_\_\_\_  
**DATE**

\_\_\_\_\_  
**BY: Chair**