

May 18, 2009  
Board Minutes  
Illinois CPA Society, 550 W Jackson, Training Room  
Chicago, IL

Present:

Board Members: Gary Fish, Claireen Herting, Kenneth Hull, Myra Swick, Cheryl Wilson, Richard York, Penelope Yunker

Staff:

Russ Friedewald, Executive Director  
Vicki Van Uithoven, Assistant Director  
Robbin Burge, Assistant Director

Guest:

Marty Green, ICPAS

Not Present:

Margaret Cartier

1. Ms. Herting called the meeting to order at 11:00 AM. Ms. Wilson moved to accept the minutes as written from March 13, 2009. Ms. Yunker seconded the motion. Motion carried unanimously by voice vote. Ms Cartier's written reports from State Liaison Committee and NASBA Model Board Committee were added to agenda.
2. Report of the Chair (C. Herting) - Ms. Herting welcomed Robbin Burge, new Assistant Director.  
Ms. Herting reported on the NASBA Board of Director's Meeting. Issues discussed at BOD meeting included mobility, the ALD and legal opinion that using last 4 digits of social security number was not tantamount to using social security numbers.  
Ms. Herting mentioned Dr. Fish had applied for member at large for the AICPA Board of Examiners and encouraged all members to volunteer for NASBA committee assignment. Applications to apply were due by May 19<sup>th</sup>.  
Ms. Herting advised that NASBA has pulled the 120-150 paper from the internet and will dispose of it entirely on November 1, 2009.
4. Report by Executive Director (R Friedewald) - Mr. Friedewald presented a status of the Fiscal Control Internal Auditing Act (FCIAA) internal control checklist from the Auditor General from the last compliance audit two years ago. Ms. Van Uithoven has taken the lead on bringing the Board into compliance.  
Mr. Friedewald presented the 09Q1 scores.  
Mr. Friedewald advised the board of the current status with the University of Illinois and that discussions are on going.  
Mr. Friedewald advised that a person has been contracted with the University as an evaluator to assist in domestic evaluations. This position may become permanent.

Mr. Friedewald advised the Board that he had been asked by NASBA to become a member of the ALD Task Force. He will meet with the Task Force following the Western Regional meeting on June 6<sup>th</sup>.

Board adjourned for lunch at 12:00 PM.

Board reconvened at 12:45 PM

5. Ed Ortiz—12:45- Mr. Ortiz was representing himself and his company, Ed Ortiz & Company. Mr. Ortiz indicated that he was not asking for any considerations, but only wanted to express his concern that evaluations of Philippine applicants in Illinois are different than in California. Mr. Ortiz expressed that he has in the past had candidates who did not meet educational requirements in Illinois go to California for certification and then reciprocate to Illinois once they met the experience requirements. Discussion ensued about the fact that California allows for certification with both 120 and 150 hours of education. Additionally, evaluation of foreign applicants in Illinois may differ from that of California. Mr. Ortiz presented the case of one individual and Mr. Friedewald advised that a thorough evaluation would be conducted as to why the applicant had been rejected and would advise Mr. Ortiz of the results. Mr. Ortiz thanked the Board for allowing him to make his presentation.

#### IBOA COMMITTEE AND TASK FORCE REPORTS

6. Administrative Committee (K Hull) –Mr. Hull reported that there had been three responses to the e-mail to educators advising of the Board approved Rules changes. Mr. Hull reviewed the responses with the Board. Following a general discussion amongst the Board, it was agreed that these issues would be discussed at the Education Advisory Task Force (EATF) meeting on October 23rd and that the final rules proposal would not be submitted to JCAR for adoption until after the EATF meeting.

7. Candidacy Committee ( P. Yunker)- Dr. Yunker asked members to sign sheets indicating dates for site visits while reminding members that approval letters expire on June 30, 2009.

8. Education Advisory Task Force (P Yunker) – Dr. Yunker reminded members that the EATF meeting will be October 23, 2009 and that she will be expanding the number of invitees to the meeting. Dr. Yunker has included a number of city colleges to the list of invitees. Dr. Yunker is still working on the agenda for the meeting.

9. Finance Committee (M Swick) - Ms. Swick advised that revenues from the Budget are down for this fiscal year, but expenses are down as well. Ms. Swick advised that we will be proposing a slightly lower budget for fiscal year 2010 since there will be no expenses for outside audit or search committee.

10. Infrastructure (M Swick) - No report

11. Nominating (C. Wilson)-Ms. Wilson reported on the Nominating Committee meeting held via conference call on April 14, 2009. Ms. Wilson advised that those present for the meeting were Richard York, Penelope (Penny) Yunker, Richard Ziegler, Russ Friedewald, Joanne Vician as recording secretary and herself. Absent from the meeting was Robert Brooks. Ms Wilson presented the following nominations approved by the committee:

Myra Swick—Chair

Margaret Cartier—Vice-Chair (Contingency- If Ms. Cartier is not reappointed by Governor, Mr. Kenneth Hull would be Vice-Chair)

Ms. Wilson moved that the Board accept the nominations as presented. Dr. Yunker seconded. Motion carried unanimously by voice vote.

Ms. Wilson further reported to the Board that the nominating committee recommended the following terms of appointment be submitted to the Governor for approval:

For three year terms—Ms. Wilson, Ms. Cartier and Dr. Yunker;

For two year terms—Ms. Swick and Ms. Herting;

For one year terms—Dr. Fish, Mr. Hull and Mr. York.

The committee also recommended the following new appointments be presented to the Governor:

For two year term—Mr. Thomas Winkler, CPA-Attorney;

For two year term—Ms. Sharon Morrow, public member;

For one year term—Mr. Dennis Bielke, public member.

Ms. Wilson moved to accept the nominations as presented. Dr. Yunker seconded motion. Motion carried by unanimous voice vote.

12. NASBA State Liaison (P Cartier)—Written report submitted by Mr. Friedewald on behalf of Ms. Cartier

13. Strategic Planning (G. Fish) – Dr. Fish advised a meeting will be called in near future to review and update the strategic plan. Dr. Fish would like to pursue new applicant system. Mr. Friedewald will query states on possible options.

#### NASBA/AICPA COMMITTEE REPORT

14. Audit (K. Hull) - Mr. Hull indicated the NASBA Audit Committee met and that the meeting was productive.

15. Bylaws (C Herting/M Swick)-Ms. Herting and Ms. Swick advised that no meeting has yet been held, but that a conference call was scheduled for May 19, 2009 at 3:30 PM. By laws will be reviewed and they anticipate a report will be presented at the July Board meeting.

16. NASBA Education (P Yunker)- Dr. Yunker advised she is working on developing student panels from the local university to help familiarize students with state boards of accountancy and have them prepare questions that can be addressed for future reference.

17. Internationalization of the CPA Exam (G. Fish) – Dr. Fish advised there has been no meeting.

18. Model Board Committee (M. Cartier) - Written report submitted by Mr. Friedewald

19. Relations with Member Boards (C Herting)-Ms. Herting advised there had been no meeting.

20. AICPA State Board Committee (J Vician)-

Unfinished Business- none

New Business- none

Next meeting date will be July 22, 2009 in Chicago from 10:00 AM. to 3:00 PM. A budget conference call will be held on June 25, 2009 if necessary. The August 22, 2009 Board Meeting is cancelled.

Dr. Yunker moved to adjourn. The motion was seconded by Mr. York. Motion carried by unanimous voice vote. The meeting adjourned at 3:35 PM.

Submitted by Russ Friedewald, Executive Director

