

Board of Examiners  
Board Minutes- July 24, 2012  
Northern Illinois University Conference Room  
1120 E. Diehl Road, Naperville, IL

Board members present: Gary Fish, Thomas Winkler, Richard York, Claireen Herting, Sharon Morrow, Myra Swick, Cheryl Wilson and Penelope Yunker. Ken Hull participated by phone.

Absent: Margaret Cartier

Staff present: Russ Friedewald

Guests: Dr. Ann Kaplan, NIU, Brian Becker, NIU

Chairman Fish called the meeting to order at 10:00 AM

Action Dr. Yunker moved to accept the April 24, 2012 minutes. Ms. Swick seconded the motion and the motion to accept the April 24, 2012 minutes was approved by voice acclamation.

Action Mr. Winkler made a motion to enter into executive session to discuss personnel issues. Ms. Herting seconded the motion and the Board approved the motion by voice vote and went into closed session at 10:15 am. Mr. Winkler made a motion to come out of closed session at 11:15 am. The motion was seconded by Ms. Herting and approved by voice acclamation. The board resumed open session at 11:15 am. Mr. Winkler made a motion to approve the compensation merit increase of \$4,000 for Mr. Friedewald, the Executive Director effective July 1, 2012 and a cost of living increase of \$16,000 effective at the time the office physically moves to the Naperville campus of Northern Illinois University. Dr. Yunker seconded the motion and the motion passed by unanimous voice vote.

Report of the Chair—G. Fish

Dr. Fish reviewed the recently attended Eastern Regional meeting of the National Association of Boards of Accountancy (NASBA) and Ms. Herting summarized the Western Regional meeting of NASBA.

The Board welcomed Dr. Ann Kaplan, Vice President for Outreach, Engagement and Information Technologies and Brian Becker, Director of Operations, NIU Outreach. Dr. Fish and Dr. Kaplan each signed two copies of the Intergovernmental Agreement (IGA), an affiliation agreement between the Illinois Board of Examiners and Northern Illinois University. Following the signing of the IGA, Dr. Kaplan and Mr. Becker led a tour of the proposed office space for the Board of Examiners.

Report of the Executive Director- R. Friedewald

Action a. Mr. Friedewald presented the CPA examination scores for the second quarter window for acceptance and signature. The scores were approved by unanimous voice acclamation.

b. Mr. Friedewald advised the Board that Iron Data will begin User Acceptance Training for the new data system the week of August 20, 2012.

c. Mr. Friedewald advised the Board that funds had been transferred to Northern Illinois University per the termination agreement with the University of Illinois. Current staff in the Champaign office has officially been added to the NIU payroll. Mr. Friedewald also advised the Board the proposed office space had been selected, but the lease has not been negotiated or finalized.

Technology discussion—Dr. Yunker

Dr. Yunker led a discussion regarding upgrading our equipment to include the ability to conduct webinars and other types of electronic communication that would enhance the Board's ability to provide information to our constituents including students and educators. Mr. Friedewald will research available technologies and advise the board of his findings.

Administrative Committee- T. Winkler

Mr. Winkler advised the Board that once the lease has been negotiated, we will need to have our attorney review the agreement before signature. Mr. Winkler also advised the Board that a rewrite of the administrative rules is necessary and the Administrative Committee will begin that process once the new Committee is assigned. Mr. Winkler asked Mr. Friedewald to see how expenses will be reimbursed and confirm that NIU follows state travel regulations. Ms. Wilson suggested including the retention schedule, whistle blower policy and conflict of interest policy in the office manual and referenced in the board manual. Ms. Wilson further suggested an update to the internal control procedures as we move to the Naperville campus, new letters of authorization from Prometric for board site visits and the new certificate letters should be finalized by the Administrative Committee.

Candidacy Committee- P. Yunker

Dr. Yunker presented a report of candidate's appeals since the last board meeting in April. Dr. Yunker reported there were seven appeals during the period.

Education Advisory Committee- C. Wilson

No report

Finance Committee- T. Winkler

Mr. Winkler discussed the May financial report and advised the year end report would not be available from the university until the first week of August. Figures through May indicate revenues are ahead of revenues from the prior year.

Nominating Committee- K. Hull

No Report

State Liaison Committee- S. Morrow

No report

Strategic Planning Committee- K. Hull

No report

### **NASBA/AICPA Committee Reports**

Audit Committee- K. Hull

No report

Bylaws Committee- C. Herting

Ms. Herting reported that there are some suggestions for the annual meeting in October which include a policy manual to include items that would not rise to the level of a bylaws change such as suggestions regarding length of service on a committee and rotation on various committees. Ms. Herting reported that a suggestion was made to revise the bylaws to include length of service on a committee and that Chairmanship on a committee should require membership on the NASBA Board of Directors. Ms. Herting encouraged all members to apply for committee membership with NASBA

State Board Relevance & Effectiveness Committee- C. Wilson

Ms. Wilson distributed a draft from the committee entitled Duties and Responsibilities of an Effective Board of Accountancy addressing areas including qualifications, rule making, enforcement and accountancy board operations.

Nominating Committee- C. Herting

Ms. Herting reported that Carlos Johnson of Oklahoma has been nominated as Vice- Chair of NASBA.

BOE & BEC- Internationalization of Exam- G. Fish

Dr. Fish advised the Board that he will leave the BOE in October.

UNFINISHED BUSINESS- None

NEW BUSINESS-None

Dr. Fish adjourned the meeting at 2:30 PM

# **MINUTES**

**Illinois Board of Examiners (IBOE) Meeting**

**July 24, 2012 3:15 PM – 3:30 PM**

**Northern Illinois University Conference Room**

**1120 E. Diehl Road, Naperville, IL**

**2:35 PM**

**Call To Order- G. Fish**

**Dr. Fish called the second meeting to order at 2:35 PM**

**1. Presentation of Nominees and Election of 2012-2013 Chair and Vice-Chair—M. Swick**

**Ms. Swick nominated Mr. Thomas Winkler as Chair and Dr. Penelope Yunker as Vice Chair. The nomination of Mr. Winkler and Dr. Yunker passed by unanimous voice acclamation.**

**Mr. Winkler presented Dr. Fish with a gift of appreciation for his service as Chair during fiscal year 2011-12. Mr. Winkler discussed Dr. Fish's original service on the board including negotiation of the current lease in Champaign.**

**Mr. Friedewald presented Dr. Fish with a gavel in recognition of his service as Chair in 2005-2006 and 2011-2012.**

**2. 2012-2013 IBOE Committee Assignment –T. Winkler**

**Mr. Winkler advised the board he believes the Governor will be making appointments soon and has decided to wait to make committee assignments until those appointments are made.**

**3. Fiscal year 2013 Meeting Dates—T. Winkler**

**Mr. Winkler also tabled the meeting schedule for the coming year for the same reason , but indicated a meeting will probably be held before October for new appointees.**

**Mr. Winkler adjourned the meeting at 3:00 PM**