

**Illinois Board of Examiners Meeting**  
**Board Minutes- October 7, 2013-10:00 AM-2:33 PM**  
**550 W Jackson Blvd, Ste 900**  
**Chicago, IL 60661**

**Members Present:** Dr. Penelope Yunker, Chair; CPA; Howard Engle, Vice-Chair, CPA; Claireen L Herting, CPA, JD; Sheldon Holzman, CPA; James G Kelley, CPA; Rhonda Kodjayan, CPA; Sara Mikuta, CPA; Sharon Morrow; Simon Petravick, CPA; Phyllis Walker & Thomas W Winkler, CPA, JD

**Guests:** Marty Green, Illinois CPA Society (ICPAS) (participated by phone)

**Staff:** Russ Friedewald, Executive Director  
Tia Marie France, Assistant Director

**Call to Order**

Chairperson Yunker called the meeting to order at 10:05 AM.

**ACTION 1. Approval of July 25, 2013 Minutes**

Chairperson Yunker motioned to accept the July 25, 2013 board meeting notes. The motion was seconded and approved by voice acclamation.

**2. Report of the Chair-Dr. Penny Yunker**

- a. Dr. Yunker reviewed the details discussed during the September 16, 2013 meeting with the Illinois CPA Society CEO & President Mr. Todd Shapiro. Dr. Yunker, Mr. Engle, Mr. Friedewald, Mr. Shapiro and Mr. Winkler met in order to discuss the ICPAS-Illinois Board of Examiners' (ILBOE) current relationship and the Illinois Department of Financial and Professional Regulations' (IDFPR) current licensing & enforcement role. An invitation will be extended to Ms. Joanne Wagner, Public Accounting Registration Committee Chair (PARC) to attend the January 2014 meeting and Mr. Shapiro will be in attendance as well.
- b. Dr. Yunker stated the Pathways Commission work should not impact the ILBOE educational requirements this year, but could possibly do so in the future.
- c. Dr. Yunker touched on the possibility that the AICPA codification of the Ethics exam may impact the Certified Public Account (CPA) exam and accountancy board requirements. Mr. Friedewald will correspond with NASBA in order to discuss possible codification effects.
- d. Dr. Yunker discussed her expectations for the remainder of the year (see *Goals for 2013-14* handout)
- e. Dr. Yunker encouraged members to accompany Mr. Friedewald on college visits if their schedules permitted.

**3. Report of the Executive Director-Russ Friedewald**

## **ACTION**

- a. Mr. Friedewald reviewed the 3Q13 scores with the board and requested signatures of the members.
- b. Mr. Friedewald discussed the office process and flow recommendations received from Mr. James Suh and Mrs. Brentni Henderson-King, NASBA, after an in-house visit on September 17 & 18, 2013. Office management will review and respond. Mr. Friedewald will provide the proposal to the board and Dr. Yunker will write a letter to NASBA thanking them for their assistance.
- c. Mr. Friedewald stated that the new Prometric letters regarding site visits should have been received.
- d. Mr. Friedewald stated that there has been a tremendous amount of progress with the new Iron Data Project Manager, Aman Jain. A "go live" date is still TBD.
- e. Mr. Friedewald stated that a teleconference with the Auditor General has taken place. The potential and final findings from the compliance audit underway will be shared. And the Chair will be part of the audit exit meeting.
- f. Mr. Friedewald stated that an additional office staff member came aboard this month and the Business Manager & International Evaluator positions are still unfilled. Dr. Yunker stated that the posting of the evaluator positions will be postponed and further discussion regarding NASBA possibly reviewing the international transcripts on a permanent basis will be a part of the next board meeting's agenda.
- g. Mr. Friedewald mentioned that he is receiving more college templates and related issues to the requirement changes are very few. The School Chair letter for new requirements was also reviewed.
- h. Mr. Friedewald briefly reviewed the initial, total and final costs for the buildout that included additional costs not yet debited. Mr. Carson at Ramshaw had a walk-thru of the Champaign location with Wolfram last week but no update from Mr. Carson has been received at this time.
- i. Mr. Friedewald stated that the link for the mandatory training for the Open Meetings Act was sent to all members. He asked that all members complete the training by October 31, 2013.

### **4. Financial Committee-Mr. Engle**

Mr. Engle reviewed the financial statement and advised that revenue is greater at this point in the year than previously expected.

### **5. Legislative Update-Mr. Green**

Mr. Green advised the board that the Illinois Public Accounting Act (225 ILCS 450/) was signed into law on August 9, 2013. However, technical errors need to be changed regarding provisional licensure and will be addressed in the coming session.

Mr. Green also advised that the Outreach Townhall Forums have started and will run through January 2014.

### **6. Administrative Committee-Mr. Winkler**

Mr. Winkler advised the members that the Illinois Public Accounting Act and Administrative Rules govern the ILBOE and how the organization operates. The ILBOE's rules were

last updated in 1997. Mr. Winkler expressed a need to update the current rules and suggested an expected date of January 1, 2015 for completion of the update.

#### **7. Candidacy Committee-Ms. Herting**

Ms. Herting stated that the candidacy report regarding the committee's activity was received by all. Dr. Yunker explained that the reason details of the appeal decisions are not provided to the members is due to the possibility that a candidate may request a formal hearing before the board and it would not be appropriate for the board to have information that might bias their decision.

#### **8. Education Advisory Task Force-Dr. Petravick**

Mr. Petravick stated that around 40 educators statewide are expected to attend the Education Task Force meeting scheduled for April 4, 2014. Possible locations and topics were discussed and Mr. Friedewald was asked to secure the NIU Naperville campus building for the meeting.

#### **9. Nominating-Mr. Winkler**

Mr. Winkler advised the members whose appointments are up in 2014 to advise him whether or not they wish to be reappointed to the board .

#### **10. State Liaison Committee-Ms. Morrow**

Ms. Morrow advised the board that the Committee had met to discuss the Exposure Draft from the AICPA and NASBA relative to the definition of Attest and it was decided that the Committee would have no response to the draft.

#### **12. Strategic Planning-Mr. Holzman**

Mr. Holzman stated that a copy of the last strategic plan was distributed electronically. The committee will proceed once the rule draft is completed.

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

#### **13. Nominating Committee-Ms. Herting**

No report.

#### **ACTION Executive Session**

Board members met in executive session to discuss the annual review matters regarding human resources. The members came out of executive session and voted unanimously to approve the recommendation of the Executive Committee.

**Unfinished Business**-None

**New Business**-None

**ACTION** Dr. Yunker adjourned the meeting at **2:33 PM**.