

Board of Examiners  
Board Minutes- September 19, 2012  
Northern Illinois University, Room 105  
1120 E. Diehl Road, Naperville, IL

**Board members present:** Sara Mikuta, Simon Petravick, Rhonda Kodjayan, Howard Engle, Sheldon Holzman, Penelope Yunker, Claireen Herting, Sharon Morrow, Thomas Winkler, Phyllis Walker, James Kelley

**Board members absent:** None

**Guests:** Former board members, Gary Fish, Cheryl Wilson, Myra Swick, Margaret Cartier  
Marty Green, ICPAS

**Staff present:** Russ Friedewald

Mr. Winkler called the meeting to order at 10:00 AM

Mr. Winkler welcomed the newly appointed members to the board and also welcomed the past members in attendance. Mr. Winkler concluded his opening remarks by providing those present with a review of his background and asked all present to give an overview of their background.

Following the introductions, Mr. Winkler and Mr. Friedewald provided those present with a current status of the Board of Examiners as it relates to the board's history with the University of Illinois and now, moving forward with the board's association with Northern Illinois University.

Committee appointments were discussed, but no committee assignments were made. Mr. Winkler advised the board that committee assignments would be made at a later date.

Mr. Marty Green, Vice President of Government Affairs of the Illinois CPA Society provided a legislative update including an overview of the sunset legislation being proposed. Mr. Green also provided an historical perspective of the relationship between the board and the society.

**Action** Mr. Winkler called for a motion to accept the minutes of the July 24, 2012 board meeting. Dr. Yunker moved to accept the minutes as submitted. Ms. Herting seconded the motion and the motion passed as Dr. Yunker, Ms. Herting, Ms. Morrow and Mr. Winkler voted in favor of the motion. Ms. Mikuta, Dr. Petravick, Ms. Kodjayan, Mr. Engle, Ms. Walker, Mr. Kelley and Mr. Holzman abstained as they were not present at the July 24<sup>th</sup> meeting.

Finance Report- Dr. Yunker

Dr. Yunker provided an overview of the year end finance report. Dr. Yunker advised the members that the fund balance was positive with an increase over the previous year's balance.

Mr. Winkler discussed with the board the pending move of the Board to the Naperville campus of NIU and the space the board will utilize. Mr. Winkler advised the board that our affiliation with NIU was based in part on utilizing office space on campus.

Tour of proposed office space—Mr. Becker

At this time, Mr. Brian Becker, Director of Operations at NIU gave a tour of the proposed office space the board would occupy once it moves to Naperville. Mr. Becker explained what areas would need build out before the move could be completed.

Overview of the AICPA BOE and exam development—Dr. Fish

Dr. Fish provided a power point presentation of the AICPA Board of Examiners of which he is a member. The presentation outlined the development of the CPA examination and the steps taken to ensure an item meets all psychometric standards prior to inclusion on the exam.

Legislative history and semi-independence—Ms. Wilson

Ms. Wilson provided an historical perspective on the board's status as a semi- independent board supported entirely by candidate fees. Ms. Wilson also provided a synopsis of primary legislative efforts to move the licensing and enforcement functions from the Public Accounting Regulatory Committee to the Illinois Board of Examiners in order to provide better service to the CPA profession. Ms. Wilson advised the board that she and Dr. Fish sit on NASBA's State Board Relevance and Effectiveness Committee which, among other things, has developed a position paper for board's seeking semi-independence.

Relationship with NASBA—Ms. Herting and Ms. Swick

Ms. Herting and Ms. Swick provided an historical perspective on the board's relationship with NASBA over the years and encouraged new members to continue working closely with NASBA and to get involved by participating on committees. Ms. Herting advised that Illinois is in the Great Lakes Region and that Mr. Kim Tredinnick of Wisconsin is our Regional Director.

Candidacy Committee—Ms. Cartier

Ms. Cartier provided a description of the Candidacy Committee and the role the committee plays in making sure candidates meet the requirements to sit for the CPA examination. She explained the committee's charge is to review appeals from candidates regarding their qualifications to sit and to determine whether the appeal has merit.

Awards presentation—Mr. Winkler

Mr. Winkler recognized the contributions and dedication of the members whose terms ended and thanked them for the many years of dedicated service to the board and to the CPA profession statewide as well as nationally. A token of appreciation was presented to each member.

The information regarding the Education Advisory Task Force was tabled.

Following a motion to adjourn and seconded, the motion passed by voice acclamation and the meeting adjourned at 3:20 PM.

