

**Illinois Board of Examiners Meeting
December 14, 2023, 10:00 AM – 2:00 PM
Naperville Conference Center Rm. 111
1120 E. Diehl Road, Naperville, IL**

Members Present: Amanda Gavin, Chair, CPA; Martrice Caldwell, Vice-Chair, CPA; Brad Danton, JD; Maria de J. Prado, CPA; Thomas Homer, JD, CPA; Sook Lee, CPA; Annette O'Connor, CPA; Luis Plascencia, CPA; Leilani Rodrigo, CPA; Brian Whitlock, JD, CPA

Staff: Carlarta Ratchford, Executive Director
Mary Fitzgerald, Business Manager
Absent: Lianne Mace Assistant Director of Certifications

Guest: Geof Brown, (CAE) - **President and CEO of ICPAS**
Marty Green, Senior Vice President & Legislative Counsel ICPAS

Call To Order – 10:05AM Start

Introduction of Mr. Geof Brown (CAE) - President and CEO of ICPAS and Mr. Marty Green Senior Vice President & Legislative Counsel-Illinois CPA Society

- **Overview of activities of the ILCPAS. No action items or requests of the board noted at this time.**

ACTION

Approval of July 21, 2023, minutes –

- **Vote: Brian proposed, Leilani seconded, board approved.**

Approval of September 28, 2023, minutes –

- **Vote: Roseann proposed, Brian seconded, board approved.**

Guest Speaker: Margaret Tower & Kent Klaus (remote) presentation about DePaul Work for Credit Program

- **Overview and background of the Work for Credit Program on non-degree seeking credit.**
- **Focus on CPA candidates not interesting in a Master's degree.**
- **Firms focus on hiring at Bachelor degree level to address reduction in accounting workforce.**
- **DePaul will create templates of syllabus courses that any public accounting firm can follow to focus on the broad need of the profession.**
- **Syllabus will remain consistent between firms/users with specific changes based on the firm workload and client base.**
- **Request is for ILBOE to determine scope of classes and credit (i.e. tax, audit, accounting, etc).**
- **Syllabus example provided showing a 36–48-hour course that would result in 3 credit hours.**

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- Firm would be responsible for implementation and approval of completed work. DePaul would be responsible to work with firm management and granting course credit.
- Question – Can we have pre-recorded lectures and some type of knowledge test, such as quiz, for each course?
- Question – How can ILBOE candidate review determine these courses are strictly “Work for Credit” and not part of the required accounting, audit, etc courses.

Report of the Chair __ A. Gavin

- Reformat board meeting where discovery of major changes occurs at the committee level
- Topics brought forth to the board meeting have gone through discovery
- Results
 - More efficient and focused board meetings
 - E.D. provides an “Activities of the Executive Director” with a summary of activities that are an FYI for the board
 - Action: Chairs schedule quarterly committee meetings for discovery, working with Carla
 - Chairs then bring forth topics with their recommendations to the board

Report of the Executive Director __ C. Ratchford

–ACTION: Approval of 23Q3 scores July 1 - September 30, 2023

- Suspended discussion as results are not ready for today’s meeting.
 - a. Strategic Plan & 3-month goals (succession plan with Russ)
 - a. Social Media-Goal to Post Once a week
- Action: Carla to setup Public Facebook page with E.D. as Admin and monitoring. Page to allow posts from members who have agreed to be respectful. Admin can remove posts and block members if rules are not followed.
 - b. Personnel updates
- Posted twice on Indeed for open office positions, only 2 candidates elevated to interviews for Office Support.
- ILBOE sets the salary. Position is \$18/hour. Average pay in Naperville is 19.75 per hour.
- Action: Carla will discuss pay rates of office staff and open positions with Finance/Audit committee.
- Question: Can ILBOE have more involvement with hiring the office staff?

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- b. NASBA 116th Annual Meeting Recap, CPE credits, reimbursements
- **Question:** Can NASBA provide breakdown of “Field of Study” for 16.5 hours of CPE?
- c. 2023 Q3 Score Release & 2023 Q3 Overall Statistics
- Illinois – 4th rank for number of candidates, 12th for pass rates. No actions identified from the board.
- d. 18-to-30-month draft approved-updates
- Rule update delayed at JCAR due to administrative items. Therefore, the attorney drafted a Variance which states candidates can begin applying the 30-month rule as of Jan 1, 2024.
- e. BEC testing with Tony Capelli/Lianne Mace/ PCRs

Report from Geof Brown (CAE) President and CEO of ICPAS

Report from Mary Green, Senior Vice President & Legislative Counsel-Illinois CPA Society

ILBOE COMMITTEE AND TASK FORCE REPORTS

Nominating Committee – A. Gavin/ C. Ratchford

- Board Expiration of Terms – Annette, Brian, Brad, Tom
- Need 2 CPAs, 1 Educator and 1 Attorney

Administrative - A. O’Connor

- a. **ACTION:** Vote on One-Time Credit Relief
- **Vote:** Annette proposed to not accept the One-Time Credit Relief, Brian seconded. Board unanimously approved.
- **CPA Video:** Need commitment from board members and new candidates. Board interest: Brian, Martrice, Amanda, Roseann, Leilani, Annette, Louis, Brad, Maria.

Candidacy Committee - L. Rodrigo

- b. Candidate Appeal
- 6 candidates appealed, 5 approved for extension.

Education Advisory Task Force - L. Plascencia

- c. **ACTION:** DePaul Work for Credit- overall we are supportive but need more substantial information.
- **Question:** How can ILBOE ensure these courses are not core accounting credits? Can they show as “Work Study”?

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- **Open discussion by board.**
 - **Action: Carla to reach out to New Jersey, who implemented same type of program.**
 - **Question: Any risk to the board in accepting Work Study credit?**
- d. **ACTION: ELE Program**
- **Discussion: Board is not willing to vote on this topic on this time.**
 - **2024 Spring semester will be piloted online through Tulane University.**
 - **Action: Board members provide questions to Carla to ask NASBA and/or Tulane.**
 - **Goeff will contact Carla with Julia at AICPA who is leading the ELE Program.**
- e. **New appointment - L. Mace to join Education Committee**

Executive Committee - A. Gavin

Finance/Audit Committee – M. Fitzgerald/M. Caldwell

- a. **Audit Update**
- **Last update was November 8th, no update provided. NIU audit is behind schedule.**

Strategic Planning - S. Lee

NASBA/AICPA COMMITTEE REPORTS –

Audit Committee - L. Rodrigo
No report

By-Laws Committee - T. Homer
No report

Diversity Committee - R. Abraham/M. Prado
No report

Education Committee - L. Plascencia
No report

Communication Committee - M. Caldwell
No report

CBT Committee - C. Ratchford
No report

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UNFINISHED BUSINESS

None

NEW BUSINESS

None

ADJOURNMENT – Ms. Caldwell motioned and Luis Plascencia seconded. After a unanimous voice, vote, and Ms. Gavin adjourned the meeting at 2:08PM.