

**MINUTES**

**UTAH BOARD OF ACCOUNTANCY  
LICENSING BOARD  
MEETING**

**February 6, 2013**

**Room 402, Fourth Floor – 1:30 p.m.  
Heber Wells Building  
Salt Lake City, UT 84111**

**CONVENED:** 1:34 p.m.

**ADJOURNED:** 3:40 p.m.

**Bureau Manager:**

Dan S. Jones

**Board Secretary:**

Ann Naegelin

**Board Members Present:**

Michael Blackburn, Chairperson  
Sherman Smith  
MacRay Curtis  
Gordon Haycock

**Board Members Absent:**

**DOPL Staff**

Neena Bowen, Compliance Specialist  
Pamela Bennett, Investigator

**Guests:**

David Crapo, Crapo/Smith  
Seth Friedman, BDO USA, LLP  
R Richard Brown, BDO USA, LLP  
John Lucas, BDO USA, LLP  
Ellis Reemer, DLA Piper  
Lawrence Wojcik, DLA Piper  
Terry Green  
Cherie Hoopii

**TOPICS FOR DISCUSSION:**

January 23, 2013 Minutes

A motion was made by Mr. Haycock to approve the minutes as corrected. Mr. Smith seconded the motion. The motion passed by unanimous vote.

Compliance Report

The Board reviewed the compliance report. All licensees are compliant with the terms of their probation.

## **APPOINTMENTS**

**BDO USA LLP  
Renewal Application**

MacRay Curtis disclosed he works for an alliance firm of BDO USA LLP. This item was discussed. It was decided a conflict does not exist.

David Crapo introduced himself to the Board. He was asked by BDO USA LLP to help them organize the information necessary for their appointment today. Representative from the firm explained the history in connection with the investigation

Mr. Jones reviewed the statutes regarding the action that was taken by the U.S. Department of Justice. He also reviewed aggravating and mitigating circumstances.

Mr. Smith made a motion to recommend renewal of the license for BDO USA LLP with a public reprimand. Mr. Jones will consult with the Attorney General's office to determine the format for the reprimand. Mr. Curtis seconded the motion. Motion passed by unanimous votes.

**Terry Green**

Ms. Bowen gave an update on the probation for Mr. Green. Mr. Green answered questions from the Board. He reported he is not doing any audits. Mr. Haycock made a motion to find Mr. Green in compliance. He will not need to meet again until after his April 29 sentencing with the IRS. Mr. Smith seconded the motion. Motion passed by unanimous vote.

**Cherie Hoopii**

Ms. Bowen gave an update on the probation for Ms. Hoopii. She is not doing any audit work. She passed the Utah Business Law Exam in November 2012. Mr. Smith made a motion to find Ms. Hoopii in compliance. She will need to meet again in August. Mr. Haycock seconded the motion. Motion passed by unanimous vote.

**Steven Scoggan**

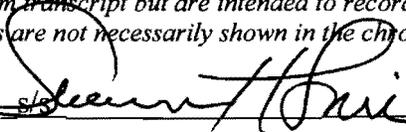
Mr. Jones reviewed the application for Steven Scoggan. Mr. Scoggan answered questions from the Board. Mr. Smith made a motion to approve the license. Mr. Curtis seconded the motion. Motion passed by unanimous vote.

## **ADJOURN AND NEXT MEETING**

Adjourned at 3:40 pm. The next Board meeting has been scheduled for Wednesday, March 6 at 1:30 p.m.

*Note: These minutes are not intended to be a verbatim transcript but are intended to record the significant features of the business conducted in this meeting. Discussed items are not necessarily shown in the chronological order they occurred.*

7 Aug 13

s/s 

Date Approved

Chairperson, Utah Board of Accountancy

8-7-13

s/s 

Date Approved

Bureau Manager, Division of Occupational & Professional  
Licensing