

# WASHINGTON STATE BOARD OF ACCOUNTANCY

## Minutes of a Special Meeting of the Board

- Time of Meeting** 1:03 p.m. – 2:10 p.m. Monday, January 3, 2011
- Place of Meeting** Teleconference format – Board Members, Board counsel, and staff by telephone linkage.  
Public access by speakerphone linkage at:  
Office of the Washington State Board of Accountancy  
Evergreen Plaza Building  
711 Capitol Way South, Suite 400  
Olympia, Washington
- Attendance** Donald F. Aubrey, CPA, Chair  
Robert G. Hutchins, Vice-Chair  
Lauren C. Jassny, Secretary  
Edwin G. Jolicoeur, CPA, Board Member  
Elizabeth D. Masnari, CPA, Board Member  
Emily R. Rollins, CPA, Board Member  
Gerald F. Ryles, Public Board Member  
Karen R. Saunders, CPA, Board Member  
Laurie J. Tish, CPA, Board Member  
Bruce L. Turcott, Assistant Attorney General  
Richard C. Sweeney, CPA, Executive Director  
Thomas J. Sadler, CPA, Deputy Director  
Cheryl M. Sexton, Executive Assistant
- Call to Order** At 1:03 p.m. the Chair, Donald Aubrey determined a quorum of Board members was present, and called the special meeting of the Board to order.
- Zwillingler Greek Zwillinger & Knecht PC Invoice** The Board contracted with Zwillingler Greek Zwillinger & Knecht PC (Contractor) to prepare a Performance Review Report for the Board, plus a supplemental Merger Report for the Legislature. The contract provided for a maximum reimbursement amount for each report. Robert Hutchins reported that the invoice from the Contractor was over on an aggregate basis of \$14,000 and asked if the Board wanted to amend the contract and authorize payment of the overage. The cost overrun was due to legitimate reasons the contractor could not have anticipated. The Executive Director has paid the Contractor up to the maximum provided in the contract. The Board tabled this agenda item. Bob will ask the Contractor for a detailed analysis to explain the overage for the Board's consideration at the Board's January 27, 2011, meeting.
- Budget Update from Executive Director** The Executive Director advised the Board that the Governor's proposed supplemental budget for 2009-2011 includes a transfer of \$1,000,000 for fiscal year 2011 to the state general

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fund from the certified public accountants' account. The proposed legislation also includes an amendment of RCW 18.04.105 to authorize the legislature to transfer excess fund balance from the certified public accountants' account to the state general fund. The Board sought legal counsel's view as to the legality of the proposed legislation. Counsel is satisfied that legislature has the power to do what it is proposing. The Board is concerned that this transfer may reduce the Board's ability to regulate CPAs and its flexibility. The Board resolved to draft a letter to the Governor and Legislature for presentation to the Board at its January 27, 2011, Board meeting. Laurie Tish, Emily Rollins, and Robert Hutchins volunteered to draft the letter. Laurie will take the lead. The Chair asked staff to include the draft letter as an agenda item for the January 27, 2011, Board meeting.

**Executive  
Session with  
Legal Counsel**

The Board did not meet in Executive Session with legal counsel.

**Public Input**

No members of the public attended the meeting.

**Adjournment**

The meeting adjourned at 2:10 p.m.