



N ewsletter

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FREQUENTLY ASKED QUESTIONS...

“What Uniform Accountancy Act concepts are being considered for adoption in Idaho – and how can I voice my opinion?”

At their June 2000 meeting, the Idaho State Board of Accountancy discussed specific components of the UAA proposal. Including:

Fourth Level of Reporting: The Board supports allowing licensees to issue non-SAARS financial reports, just as non-licensees can issue under current regulation.

Commissions and Contingent Fees: The Board supports allowing them. The UAA says this form of compensation is only allowable for non-attest work from non-attest clients (client based). There is consideration to allow commissions and contingent fees for non-attest work even if attest work is done for the client in other engagements (engagement based). The Board is interested in licensees’ perspective on the different approaches. The Board has not yet endorsed one over the other.

Non-CPA Ownership: The Board supports allowing up to 49% non-CPA ownership of CPA firms.

150 Hour Education Requirement: The Board is considering requiring 150 Hours for licensure rather than exam. They would like to get the views of licensees and candidates.

Continuing Professional Education: The Board supports requiring 80 hours every two years with a 20 hour minimum per year. Currently Idaho requires a 30 hour minimum.

The Committee plans to circulate drafts relating to the rules in early fall for public comment. Given general support for the proposed legislation and rule changes, legislation would be introduced during the 2001 Legislative Session with a July 1, 2001 enactment date.

We encourage you to relay your comments about the UAA to the Board office via e-mail, fax or mail.

UPCOMING EVENTS

July 31 May 2000 Exam Grades Mailed
July 31 Last Day to Renew; \$50 Late Fee
Aug 31 Practice Unit Registration due
Sept 1 Deadline Nov 2000 Exam Application
Nov 1&2 Uniform CPA Examination

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**IDAHO ACCOUNTANCY BOARD
RECOGNIZES OUTGOING CHAIR**

During the Idaho Society of CPAs Annual Meeting in Post Falls, **Mr. Leonard Hodge, CPA** was recognized for his term of office as the Chair of the Idaho State Board of Accountancy. Mr. Hodge has been on the Board since 1995 and will complete his five year term on the Board in August.

Presenting Mr. Hodge's plaque is Mr. Samuel Cotterell, CPA of Boise. Mr. Cotterell will assume the position of Chair of the Idaho Board of Accountancy as of the October 2000 Board meeting. Mr. Cotterell was recently named to the National Association of State Boards of Accountancy's Board of Directors. He will serve as the Mountain Regional Director.

Thanks, Len and Congratulations, Sam!

Introducing our new office secretary....

Please join us in welcoming Sue Lenon to our staff. Sue will be coordinating the investigative activities of the Board, handling our fiscal function, and serving as the Office Secretary.

We're sure you'll enjoy Sue's friendly voice when you call or drop by the office!



SPECIAL RECOGNITION

LICENSING ACTIVITY

through 6/21/2000

License Number	Effective Date	Name	Type
CP-3836	5/09/00	Wendland, Timothy A	Exam
CP-3837	5/09/00	Christensen, Teresa A	Exam
CP-3838	5/10/00	Gates, Saul Maher	R-OR
CP-3839	5/10/00	Smith, Julie T	Exam
CP-3840	5/10/00	McHugh, Ryan Thomas	Exam
CP-3841	7/01/00	Egland, Jami Lee	Exam
CP-3842	7/01/00	Fisher, Karen Marie	Exam
CP-3843	7/01/00	Ireland, Terry J	Exam
CP-3844	7/01/00	Kenny, Catherine P	Exam
CP-3845	7/01/00	Killingsworth, Teresa Renee	R-CA
CP-3846	7/01/00	Lee, Melinda K	R-OR
CP-3847	7/01/00	McPherson, Katharine L	Exam
CP-3848	7/01/00	Wambeke, Connie L	Exam
CP-3849	7/01/00	Bruns, Jacqueline Rene'	R-MI
CP-3850	7/01/00	Friday, Jason A	Exam
CP-3851	7/01/00	Holmes, Keith David	Exam
CP-3852	7/01/00	Oaks, Steven L	Exam
CP-3853	7/01/00	Watts, Jana Lynn	Exam
CP-3854	7/01/00	Lincoln, Douglas Wayne	Exam
CP-3855	7/01/00	Gentry, Shane D	Exam
CP-3856	7/01/00	Suoja, Aaron J	Exam
CP-3857	7/01/00	Olson, David John	Exam
CP-3858	7/01/00	Moser, Kathryn L	Exam
CP-3859	7/01/00	Hill, Amy L	Exam
CP-3860	7/01/00	Keeley, Tiffany J	Exam

R = Reciprocity License TG = Transfer of Grades

2000 REINSTATED LICENSES

The Board would like to welcome back the following licensees who have reinstated their Idaho CPA license since April 2000:

CP-3056	Linda C. Lale	ID
CP-3381	David K. Fresk	CT
PA-0201	Robert L. Layton	ID

In Memorial...

Dennis A. Norby CP-0395



BOARD INVOLVEMENT OPPORTUNITIES

Continuing Professional Education Committee

The committee is made up of ten licensed CPAs and LPAs who serve three year terms. They review and evaluate CPE programs, consider applications for exceptions, and address other issues as the Board assigns. The CPE committee meets once a year, usually on the first Thursday of March. The Board pays expenses incurred by members. Possible changes in the future of CPE will bring interesting and exciting challenges for members on this important committee.



Looking for CPE?

Contact the Idaho Association of Public Accountants at 1-888-208-4272 or the Idaho Society of CPAs at 208-344-6261 for upcoming class listings.



Practice Unit Registration forms were sent to each Idaho licensee in July. Please take note of the following:

Remember to have your registration form
postmarked timely!
No later than August 31, 2000

1. Who must file:

If you are currently licensed, you must fill out and return the form even if you are not currently practicing public accounting. If you are part of a firm, the firm must file one registration form and list all licensees employed by that firm by office location.

2. Filing deadline:

The filing deadline date is August 31, 2000. Reminder notices will not be sent after that date, so don't be late!

3. Consequences of late filing or noncompliance with Quality (Peer) Review requirements:

a. Late filing fee: Licensees will be charged a \$100 late fee for filing after August 31, 2000. When licensees are employed by an accounting firm, *if the firm is late in filing, each licensee will be charged a separate late fee.*

b. Noncompliance penalties: Failure to timely enroll with an approved administering organization and/or to timely complete a quality (peer) review are examples of noncompliance. A \$100 penalty per practice unit is imposed for each act of noncompliance. Additionally, the CPA license of principle(s) of the firm will not be issued unless the firm complies.

A firm offering attest services must enroll with an Administering Organization (AO) for a quality review. The AO assigns the firm a review date. The firm must notify the Idaho Board of the assigned review date. Approved AO's are:

AICPA-SECPS	201-938-3031
Florida Institute of CPAs	850-224-2727
Idaho Society of CPAs	208-344-6261
Illinois CPA Society	312-993-0407
Kansas Society of CPAs	913-267-6460
Maryland Assoc of CPAs	410-296-6250
Montana Society of CPAs	406-442-7301
Nevada Society of CPAs	702-826-6800
National Society of Accountants	800-966-6679
	x-1320
Oregon Society of CPAs	503-641-7200
Texas Society of CPAs	972-687-8565
Washington Society of CPAs	206-644-4800



As of July 1, 2000

RETIRED

CP-0152 Fayester R. Waegelin
CP-0267 Walter D. Jurgens
CP-0314 Donald P. Hinckley
CP-0388 Stanley E. Johnson
CP-0393 Lamar C. Anderson
CP-0405 William D. Mackin
CP-0410 Oran D. Rooks
CP-0770 Franklin L. McCarthy
CP-1148 Raymond L. Oakes
CP-1925 Virginia L. Hazzard
CP-2368 James L. Seydel

INACTIVE

CP-0195 Jerome F. Beeson
CP-0377 John T. Cowden
CP-0478 Leland A. Martineau
CP-0489 Kevin E. Learned
CP-0534 Jerome F. Schatza
CP-0721 James D. Crawford
CP-0727 James D. Kelly
CP-0794 Curtis W. Young
CP-0798 Bruce M. Perry
CP-0868 Ernest J. Dantini Jr.
CP-0906 Daryl P. Weyen
CP-1075 Julie K. Phelps
CP-1150 Sandra T. Powell
CP-1334 Ross Clinton Hinckley Jr.
CP-1339 Stephanie L. Miller
CP-1386 Linda D. Acheson
CP-1409 Paul H. Montreuil
CP-1447 Carl L. Robison
CP-1656 Jane M. Damschen
CP-1754 Susan Chambers
CP-1754 Mark F. Jensen
CP-1895 Barbara A. Gropp
CP-1904 Daniel B. Minor
CP-1922 Vicky M. Dalton
CP-1985 Brenda S. Cronin
CP-2071 Ronald P. Hayes
CP-2136 Kent L. Aldrich

CP-2216 Bradley R. Watts
CP-2217 Judy M. Beeson
CP-2256 Daniel E. Cenis
CP-2270 William E. Dean
CP-2353 Linda D. Murphy
CP-2407 Nancy E. Gwin
CP-2415 Kurt J. Euteneier
CP-2498 Karen E. Connolly
CP-2509 Lynne J. Maestas
CP-2530 Carolyn D. Adkins
CP-2576 John N. Wilson
CP-2583 Michael D. Maynard
CP-2613 Susan Y. Cantrill
CP-2660 Norma T. Hamm
CP-2687 Stephanie Christianson
CP-2691 John S. DeJoy
CP-2773 Terri L. Dockstader
CP-2784 Cary M. Martinez
CP-2891 Gerald W. Eick
CP-3048 Richard W. Haener
CP-3092 Scott R. McKim
CP-3136 T. Michael McCartney
CP-3177 Caroll P. Thompson
CP-3306 Paula E. Hanks
CP-3322 Dawnya D. Hathaway
CP-3358 Patricia J. Harry
CP-3381 David K. Fresk
CP-3440 Jon W. Gacek
CP-3463 Shari L. Greenlee
CP-3476 Teresa M. Lee
CP-3478 David M. Quinn
CP-3495 Kyle G. Cleverly
CP-3557 Dennis R. Merck
CP-3666 Gina T. Schlag
CP-3713 Charles O. Rogers
CP-3718 Rodney C. Kreie
CP-3726 David A. Knutte
CP-3728 Scott Heimgartner
CP-3736 Eugene Brady
CP-3755 Keith Taylor

Address Change? Let Us Know!

Licenses, please check the mailing label on the upper half of this page. Idaho Accountancy Rule 302 requires license holders to notify the Board in writing within 30 days of any change of address, business connection, or employer.

Licensee Name _____

License # _____ Daytime Phone () _____

New Mailing Address _____

City _____ State _____ Zip _____

Employer Name _____ New? Yes No

Signature _____ Date _____

Mail to: Idaho State Board of Accountancy
PO Box 83720
Boise, Idaho 83720-0002

OR FAX : 208-334-2615

OR E-MAIL: isba@boa.state.id.us