



Newsletter

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FREQUENTLY ASKED QUESTIONS...

“What progress is being made on adoption of the Uniform Accountancy Act in Idaho – and how can I learn more?”

Idaho State Board of Accountancy members have been working with ISCPA and IAPA reps to develop a legislative proposal addressing the UAA. Major concepts include:

Fourth Level of Reporting: Allows licensees to issue non-SAARS financial reports.

Commissions and Contingent Fees: Allows licensees to accept these compensation types (with disclosure) from non-attest clients.

Non-CPA Ownership: Allows up to 49% non-CPA ownership of CPA firms.

150 Hour Education Requirement: Allows candidates to sit for the CPA exam with a Bachelor’s Degree and sufficient Business and Accounting classes. 150 Hour Requirement would have to be met before the successful exam candidate could become licensed.

Grandfather LPAs in as CPAs: Converts existing LPA licenses to CPA licenses. Current Idaho statute allows LPAs to perform the same services as CPAs. However, there are less than 45 active LPA licenses, and the number will not increase, because no new LPA licenses will be issued. This approach reduces duplicative legal references and administrative work. It also addresses substantial equivalency, while protecting the public.

Continuing Professional Education: Requires 80 hours every two years, with a 20 (instead of 30) hour minimum per year.

To date, the Board has received general support for these changes. ISCPA intends to introduce the bill in 2001 Legislative Session with a July 1, 2001 enactment date.

Draft legislation can be reviewed by going to our Web site at www.state.id.us/boa and clicking on Uniform Accountancy Act. We encourage you to relay your comments to the Board office via e-mail, fax, phone, or mail.

UPCOMING EVENTS

Nov 15	CPE Reporting Forms Mailed
Jan 29	Nov 2000 CPA Exam Grades Mailed
Jan 31	CPE Reporting Deadline
Feb 1	CPE Late Fines Begin
Mar 1	May CPA Exam Application Deadline

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**IDAHO STATE BOARD
OF
ACCOUNTANCY**

Samuel K. Cotterell, CPA
Chair, Boise
(208) 384-7858

J. Thomas Jones, CPA
Vice-Chair, Gooding
(208) 934-8438

Lela D. "Kitty" Pumphrey, CPA
Secretary, Pocatello
(208) 236-4292

Larry Stewart, LPA
Treasurer, Nampa
(208) 466-1284

Donald C. Etter
Public Member, Mtn. Home
(208) 587-4596

Larry R. Bird, CPA
Disciplinary Chair, Boise
(208) 342-9361

James R. Pilcher, CPA
CPA Member, Moscow
(208) 882-5547

Board Office and Staff

Owyhee Plaza
1109 Main Street, Suite 470
Boise, Idaho 208-334-2490
Fax 208-334-2615
isba@boa.state.id.us
www.state.id.us/boa

Barbara R. Porter
Executive Director
bporter@boa.state.id.us

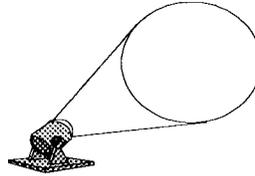
Sandy Gentry
Exam & Initial License Coordinator
sgentry@boa.state.id.us

Kris Pollard
CPE & QR Coordinator
kpollard@boa.state.id.us

Sue Lenon
Investigative Coordinator
slenon@boa.state.id.us

NEW BOARD MEMBER APPOINTED

The Idaho State Board of Accountancy
Welcomes
James R. "Jim" Pilcher, CPA



Governor Dirk Kempthorne appointed the Idaho State Board of Accountancy's newest member, James R. "Jim" Pilcher, CPA of Moscow. His term is effective as of September 25, 2000.

Mr. Pilcher is a partner with the CPA firm of Hayden, Ross & Co in Moscow, Idaho. He is a past President of the Idaho Society of CPAs.

Mr. Pilcher has been appointed to a five year term on the Board. He replaces Leonard Hodge, CPA from Coeur d'Alene who completed his five year appointment in August.

Welcome to the Board, Jim!

DISCIPLINARY BOARD ACTION

As a result of a stipulated agreement, a final Board Order was issued requiring **Nathan Wendt, CPA**, Kellogg, Idaho to pay a \$500 Enforcement Penalty, complete 8 hours of CPE in Professional Ethics, and return client records to his former employer. In the stipulation, Mr. Wendt conceded that he had removed client records from his former place of business without proper authorization to do so.

As a result of a negotiated settlement, **Mr. Glenn Ritter, CPA**, Challis, Idaho agreed to the terms to reinstate his CPA license, pay a \$1,000 Enforcement Penalty, and reimburse the Board \$1,000 of legal expenses. In the agreement, Mr. Ritter conceded that he had been holding out without a valid license.

As a result of a negotiated settlement, **Mr. Robert Layton, LPA**, Blackfoot, Idaho agreed to the terms to reinstate his LPA license and pay a \$500 Enforcement Penalty. Mr. Layton conceded that he prepared compilations as an LPA without holding a valid license.



SPECIAL RECOGNITION

LICENSING ACTIVITY

through 10/4/2000

Name	License Number	Type
BELL, MICHAEL L	CP-3861	Exam
DANIELS, SCOTT	CP-3862	R-OR
DAYTON, CHRISTINE NAN	CP-3863	Exam
DICKERMAN, JAY DEE	CP-3864	TG-MT
JONES, STANFORD JEFFREY	CP-3865	R-UT
WATKINS, KATHLEEN A	CP-3866	Exam
ZEMAN, KIMBERLY K	CP-3867	Exam
PHILLIPS, ROBERT LEE	CP-3868	TG-VA
HORNE, EUGENIA L	CP-3869	Exam
JOHNSON, CRYSTAL RAE	CP-3870	Exam
LIAO, HSIN-FANG J	CP-3871	Exam
SCHIFFMAN, JONATHAN C	CP-3872	Exam
BOELENS, ALISON KAM SUN	CP-3873	Exam
GOODING, JEREMY L	CP-3874	Exam
HALLADAY, JAY S	CP-3875	Exam
NELSON, MATTHEW D	CP-3876	Exam
ARNOLD, TREMAYNE V	CP-3877	Exam
MOORE, PAUL A	CP-3878	Exam
TAYLOR, JOHN E	CP-3879	R-WA
GROW, MATTHEW P	CP-3880	Exam
SENGER, TRICIA JANE	CP-3881	R-ND
EGGHART, EUNJOO K	CP-3882	R-NV
BELL, DAVID LAYNE	CP-3883	Exam
KRAUS, MICHELLE JOY	CP-3884	TG-MT
LEIB, JESSE J	CP-3885	Exam
BURNS, CHRISTOPHER G	CP-3886	Exam
FISHER, SANDRA MARIE	CP-3887	Exam
OTTINGER, KATHY	CP-3888	Exam
PANIAN, JAY MICHAEL	CP-3889	R-MT
TUCHER JR, JOHN M	CP-3890	Exam
YOUNG, SALLY	CP-3891	Exam
PERRY, DAVID ANDREW	CP-3892	TG-CA
HUNSAKER, SCOTT E	CP-3893	TG-UT
GARRETT, CRISTA L	CP-3894	Exam
GORMAN, JENNIFER G	CP-3895	Exam
LARSON, DAVID M	CP-3896	Exam
ST CLAIR, KALLY A	CP-3897	Exam
TRIPP, MOLLY J	CP-3898	Exam
ELLIOTT, HAROLD DAVID	CP-3899	R-OR
SINGH, SANJAY	CP-3900	R-CO

R = Reciprocity License

TG = Transfer of Grades

REINSTATED LICENSES

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

CP-3065	Maria Amaya Abaunza	Miramar, FL
CP-3239	Jennifer A. Barber	Georgetown, KY
CP- 765	Edward J. Parkinson	Boise, ID
CP- 734	Glenn Ritter	Challis, ID
CP-1334	Ross Hinckley Jr.	Idaho Falls, ID

RETIREMENT

The following individuals have placed their licenses into Retired Status since July 2000.

CP- 195	Jerome F. Beeson	Boise, ID
CP- 356	Gerald B. Parkins Sr.	Moscow, ID

INACTIVE

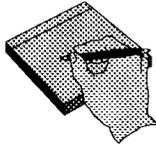
The following individuals have placed their licenses into Inactive Status since July 2000.

CP-1546	Carol A. Bauer	Kennewick, WA
CP-2495	David B. Bybee	Layton, UT
CP-2069	Lois A. Coffin	Boise, ID
CP-1867	Gregg A. Crockett	Boulder, CO
CP-2298	Paul M. Fruci	Spokane, WA
CP-2658	Kelly Fuller	Meridian, ID
CP-1619	Therese A. Gaffney	Moscow, ID
CP-3482	Cynthia Kennedy	Rapid City, SD
CP-2663	Gordon Korn	Jericho, NY
CP-2023	Todd W. Little	Henderson, NV
CP-3246	Carmel Minogue	Pullman, WA
CP-1111	Robert E. Porter	Pueblo, CO

In Memorial...

James R. Barto CP- 863





CPE REPORTING

In November you will be mailed your annual CPE reporting form. Please contact the Board office if you have not received this form by the middle of December.

I. IMPORTANT INFORMATION

YOU WILL NOT RECEIVE REMINDER NOTICES AFTER THE FILING DEADLINE. For questions about CPE reporting or consequences of late filing, refer to Idaho Accountancy Rules 501-518 or call us.

II. GENERAL REPORTING INFORMATION

All licensees (including new and reinstated licensees) must file a CPE Report. Your signature is required. CPE must be reported on the form prescribed by the State Board of Accountancy. You may use the CPE form sent to you or use the spreadsheet version which can be found in the CPE section of our web site at www.state.id.us/boa

III. REPORTING DEADLINE

Your CPE Report must be returned to the State Board no later than **January 31, 2001**. A US Postal Service postmark as of that date will be considered timely.

IV. LATE FILING: FINES & CONSEQUENCES

If the form is returned during the month of:

February, the fine is \$100

March, the fine is \$150

April, the fine is \$200

May, the fine is \$250

June, the fine is \$300.

If the form, appropriate fine and audit documentation are not returned by June 30, 2001, the Board will begin suspension proceedings against you and may refuse to renew your license pursuant to *Idaho Code* 54-219. Late fine will not be waived for late/lost mail if licensee fails to inform the Board office of address changes.

V. REPORT RECEIPT CONFIRMATION

Return the enclosed postcard with your report to receive confirmation of receipt of your CPE Reporting Form at the Board office. **It is the licensee's responsibility to verify receipt.**

CPE COMMITTEE

We would like to thank Daniel Goodson, LPA, of Pinehurst, ID and James May II, CPA, of Hamilton, MS for their service on the CPE Committee. Mr. Goodson has served on the committee since 12/31/88 and Mr. May has served since 12/31/96. Their contribution to the committee has been invaluable.

Glen Utzman, CPA from Moscow, ID has been appointed to the committee effective 12/31/00. Welcome to the committee Glen!

There is one more opening on the committee. If you are interested in serving, please contact the Board office.



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.

**IF YOU HAVE NOT RECEIVED THE
2000 CPE REPORTING FORM,
PLEASE CONTACT
KRIS POLLARD AT 208-334-2490**

OR

**DOWNLOAD THE FORM FROM OUR
WEB SITE www.state.id.us/boa**

MAY 2000 CPA EXAM

HIGH SCORING CANDIDATES

Adena Shipton - 379
Jerry Leffler - 353
Deborah Wilkinson - 343
John Spellerberg - 342
Twyla Owens - 335

Congratulations Candidates
Job Well Done!

STATISTICS

The following statistics reflect May 2000 Uniform CPA Examination results for Idaho candidates:

	# of Candidates	# Passed	%
Audit	269	62	23%
Business Law	272	62	23%
Accounting & Reporting	285	58	20%
Financial Acctg & Report	265	57	22%
Passed in one sitting	10		4%
Passed after add'l sitting(s)	39		12%
New Condition	33		11%
Additional Condition	16		5%
Failed	191		61%
Lost Conditioning	2		0.5%
Grades Void	4		1.5%
Retained Conditioning	17		5%
Total Sitting	312		100%

	# of candidates	% of all candidates
First Time Candidates	88	37%
Re-exam Candidates	148	63%

Conditioned status is granted for passing at least two sections with at least a 75% grade with at least 50% in the two failed sections. After conditioning, the candidate has 6 consecutive given examinations to pass the remaining subjects. If a candidate does not pass within the next 6 exams, conditioned status is lost and the candidate must start over by sitting for all four sections of the exam.



NOVEMBER 2000 CPA EXAM VOLUNTEER PROCTORS

We would like to acknowledge those individuals who were able to take time from their busy schedules to assist in the proctoring of the November 2000 Uniform CPA exam.

Boise Exam Site

Boise Cascade: Cathie Frasure
Deloitte & Touche: John Hunter
Caroll Fuhriman, CPA
Lisa Owens, CPA
Tobey Pafundi, CPA
Cindy McKinney, CPA
Jim Geddings
Arthur Anderson: Angela Eckart
Joseph Feider, CPA
Board Members: Sam Cotterell, CPA
Don Etter
Tom Jones, CPA

Moscow Exam Site

Hayden Ross: Cade Konen, CPA
Nathan Strong, CPA
Board Member: Jim Pilcher, CPA

Pocatello Site

Green & Assoc: Jocelyn Hughes, CPA
Board Member: Kitty Pumphrey, CPA

**THANKS AGAIN FOR
CONTRIBUTING YOUR TIME AND
ENERGY!**

IDAHO STATE BOARD OF ACCOUNTANCY
PO BOX 83720
BOISE ID 83720-0002

Address Change? Let Us Know!

Licensees, 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