



N ewsletter

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FREQUENTLY ASKED QUESTIONS ...

PRACTICE UNIT REGISTRATION: “I’m Not in Public Accounting. Do I Have to Respond?”

The short answer is **YES**. As an Idaho licensee, whether or not you are engaged in public accounting, you need to submit the Annual Practice Unit Registration form.

The Idaho Accountancy Act and Rules pertaining to Practice Units and Quality Review changed in 1996. The new laws required public accounting firms to register annually with the Idaho State Board of Accountancy. The law changes also mandated that firms offering attest work to the public undergo Quality Reviews at least once every three years.

For the Board office to maintain records of licensees engaged in public practice versus those involved in other areas (such as industry, education or government), all licensees are required to respond annually.

Some people ask, “Why submit the Practice Unit Registration *every year* ?” For the CPAs and LPAs whose practices are very stable with the same services being offered from one year to the next, it does seem like an unnecessary requirement. However, we are seeing that more and more of our licensees are making dramatic shifts in the types of services that they offer to the public or in the types of firms for which they work.

PENALTIES:

“Are there penalties for failing to register or to have a Quality Review?”

The Board has the authority to suspend, revoke, refuse to license, or administratively penalize licensees for failure to comply. The Board plans to adopt rules that would impose a \$100 administrative penalty effective in 1999.

UPCOMING EVENTS

July 15	Practice Unit Registration Forms Mailed
Aug 3	May 98 CPA Exam Grades Sent
Aug 31	Practice Unit Registration Due
Sept 1	CPA Exam Application Deadline For November 1998 Exam
Nov 4 & 5	Uniform CPA Examination

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**IDAHO ACCOUNTANCY BOARD
RECOGNIZES OUTGOING CHAIR**

During the Idaho Society of CPAs Annual Meeting in Boise, Mr. **LaVern Gentry** was recognized for his term of office as the Chair of the Idaho State Board of Accountancy. Mr. Gentry has been on the Board since 1994 and will serve one more year on the Board as Past-Chair.

Presenting Mr. Gentry's plaque is Alan Van Orden of Pocatello. Mr. Van Orden will assume the position of Chair of the Idaho Board of Accountancy as of the September 1998 Board meeting.

BOARD INVOLVEMENT OPPORTUNITIES

CPAs and LPAs who become involved with regulatory activities are important to the operation of the Idaho State Board. Your participation provides the Board with a broadened knowledge base, a more diverse perspective, and creative energy. Committee participants benefit by serving with other outstanding licensees and by helping to define and maintain a strong profession.

We are looking for people to participate in the following :

Investigators

We frequently have complaints filed against licensees (and occasionally against unlicensed individuals) that require technical expertise in the investigation. It would be especially helpful for the Board to have a bank of individuals to draw on from around the state. The Board is able to pay the expenses incurred by our investigators as well as compensate them on an hourly basis. Licensees who have gone into retirement status make excellent candidates for investigators, but there are many cases where active licensees are equally suited. Doing an investigation is interesting and challenging work. Let us know if you're up to it!

Quality Review Oversight Committee (QROC)

This advisory committee oversees and monitors the administering organizations to assure compliance with minimum standards for performing quality reviews. Two members have terms that run until June 30, 1998. We are looking for volunteers with quality/peer review experience to serve three year terms.

Uniform CPA Examination Proctors

We would appreciate CPA volunteers willing to assist us with the November 4 & 5, 1998 exam proctoring. Assistance is needed at the Boise, Moscow, and Pocatello locations.

*To apply, contact Barbara Porter at (208) 334-2490 for further information.
Please pass the word along to someone you know who may be interested or has special knowledge in these areas.*

ACCESS THE NEWSLETTER VIA THE INTERNET!

For those of you who enjoy receiving information in electronic format, we have good news. The Idaho State Board of Accountancy now posts the quarterly newsletter on our Web Site!

You may access the quarterly publication at www.state.id.us/boa/newsletter.htm

Other items of interest that are available at our Web Site include:

- Exam, License, CPE, & Complaint Forms
- Board Member and Staff Listings
- Board Meeting Dates
- Links to Other Related Sites
- Idaho Accountancy Act and Rules

QUALITY REVIEW

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
Kansas Society of CPAs	913-267-6460
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



SPECIAL RECOGNITION

LICENSING ACTIVITY

January 1 through July 1, 1998

License Number	Effective Date	Name	Type
CP-3576	1/07/98	EARL, DENNIS T	R-UT
CP-3577	1/07/98	ANDERSON, TIMOTHY	R-AZ
CP-3578	1/07/98	ZAIDI, AHSAN JAFER	Exam
CP-3579	1/07/98	MACDONALD, JONATHAN	Exam
CP-3580	1/07/98	SHARK, REX KENNETH	Exam
CP-3581	1/07/98	REID, AMI T	R-AL
CP-3582	1/07/98	MURPHY, KAREN L	R-WA
CP-3583	1/07/98	MARTINSON, JODY A	TG-MT
CP-3584	1/07/98	HOGSETT, KANDACE K	R-CA
CP-3585	2/05/98	KEENE, CINDY L	R-AK
CP-3586	2/05/98	STEVENS, JULIE R	Exam
CP-3587	2/05/98	TOLMAN, STEPHEN E	Exam
CP-3588	2/05/98	YOST, JILL E	Exam
CP-3589	2/05/98	MORRIS, NICOLE TERRA	Exam
CP-3590	2/05/98	HENINGER, SHIRELLE D	Exam
CP-3591	2/05/98	PONOZZO, SHELLEY R	Exam
CP-3592	2/05/98	DOSTER, BRIAN G	Exam
CP-3593	2/05/98	LARSON, CHRISTOPHER	Exam
CP-3594	2/05/98	BRUSH, DEBRA MAE	Exam
CP-3595	2/05/98	EXLEY, DUSTIN D	Exam
CP-3596	3/10/98	RYDER, TERRY W	R-FL
CP-3597	3/10/98	JENNINGS, JASON RAY	Exam
CP-3598	3/10/98	BOWMAN, BRANDIE ANN	Exam
CP-3599	3/10/98	PERRYMAN, CHRIS	TG-CA
CP-3600	3/10/98	SMITH, KEVIN R	TG-NV
CP-3601	3/10/98	LONGMORE, GARY L	R-CO
CP-3602	3/10/98	MONROE, JAMES E	Exam
CP-3603	3/10/98	TAYLOR, SCOTT D	Exam
CP-3604	3/10/98	COX, LAURA L	Exam
CP-3605	3/10/98	CAMPER, MICHELLE D	Exam
CP-3606	3/10/98	NUNEZ, ELENA G	R-CA
CP-3607	4/01/98	AFFLECK, JARED D	Exam
CP-3608	4/01/98	DRAKE II, CHRISTIAN	Exam
CP-3609	4/01/98	GROESBECK, JOHN DEAN	Exam
CP-3610	4/01/98	JONES, KATHERINE M	Exam
CP-3611	7/01/98	MORGAN, RICHARD T	Exam
CP-3612	4/01/98	PAYNE, KURT THOMAS	Exam
CP-3613	4/01/98	SERLES, VICTORIA K	R-WA
CP-3614	4/01/98	TIMBOE, TODD J	R-MT
CP-3615	4/09/98	ATKINS, STEVEN K	Exam
CP-3616	4/21/98	GARRISON JR, RONALD D	Exam
CP-3617	4/21/98	SHROPSHIRE, DARCY L	Exam
CP-3618	4/21/98	MECHAM, BRYAN N	R-CA
CP-3619	7/01/98	FRASURE, SHANNIVEE	Exam
CP-3620	7/01/98	MOORE, SHARON K	R-TX

License Number	Effective Date	Name	Type
CP-3621	7/01/98	OTSTOT, JODI LYNN	Exam
CP-3622	7/01/98	KIRKHAM, RYAN P	Exam
CP-3623	7/01/98	WINEKE, LISA	R-MD
CP-3624	7/01/98	GERMAN JR, PAUL G	R-MD
CP-3625	7/01/98	SILZLY, HEIDI J	TG-MT
CP-3626	7/01/98	ATKINSON JR, JAMES R	Exam
CP-3627	7/01/98	ROGERS, TAMARA L	Exam
CP-3628	7/01/98	MEFFORD, JASON LEE	Exam
CP-3629	7/01/98	YOUNG, SAUNDRA KAY	Exam
CP-3630	7/01/98	HART, WILLIAM W	Exam
CP-3631	7/01/98	JURGENS, ROLLAND D	Exam
CP-3632	7/01/98	HOWARD JR, QUENTIN E	Exam
CP-3633	7/01/98	HARROLD, MARGENE C	Exam

R = RECIPROCITY TG = TRANSFER OF GRADES

1998 REINSTATED LICENSES

The Board would like to welcome back the following licensees who have reinstated their Idaho CPA license since April 1998:

Kari Bodmer OR
 Scott A. Fischer ID

In Memorial...

Richard A. Cesario CP-2423

Ross T. Nielson CP-162

Leon B. Casper CP-503

Frank E. Levering CP-1900



SPECIAL RECOGNITION (CONTINUED)

RETIRED LICENSEES

The following individuals have retired their Idaho CPA or LPA licenses as of July 1, 1998:

Bolinder, Robert D.	ID
Booth, Rose E.	ID
Briggs, Robert E.	ID
Christie, Gene	WA
Gage, Paul	ID
Guenther, Robert E.	ID
Jones, Gerald M.	WA
Lansing, Sydney	ID
O'Brien, T. Douglas	ID
Reynolds, Gerald	ID
Sheppard, Richard	ID
Spicer, Lyle E.	ID
Thiel, James A.	ID
Tonkin, G.W.	ID
Walston, James	ID



NOVEMBER 1997 CPA EXAM HIGH SCORES

The following individuals had the highest grades in the November 1997 Uniform CPA Examination:

1st	Cecily Vaughn
2nd	Katherine Jones
3rd	Kevin Coombe
4th	Timothy Homer
5th	Victoria Owens
6th	Deni Balch
7th	Annette Dillion and Natalia Jernegan
8th	Brian Cox
9th	Scott Taylor
10th	Ryan Kirkham
11th	Shane Gentry
12th	Ryan Gregersen
13th	Heidi Schaff and Jason Wood
14th	Christian Drake

THANK YOU, PROCTORS!

We would like to express our appreciation to each one of you who helped us administer the CPA Examination in May 1998. By exam site:

Boise	Mike Miller Richard Bermensolo Heidi Silzly, CPA Saundra Young, CPA Vern Gentry, CPA Sam Cotterell, CPA Barbara Porter Chris Arthur
Moscow	Don Etter David Gentry Sandy Gentry
Pocatello	Alan Van Orden, CPA Brian Merzlock Kris Yettick

CONGRATULATIONS CANDIDATES
OB ALL DONE!





THE REVISED UNIFORM ACCOUNTANCY ACT

After more than a year of intensive effort, a joint committee of the National Association of State Boards of Accountancy (NASBA) and the American Institute of CPA's (AICPA) has issued a revised Uniform Accountancy Act (UAA). The revised UAA is proposed as a model Accountancy Act for states seeking to achieve uniformity with other states. Idaho's statutes and rules differ from the revised UAA primarily in the following areas:

EXPERIENCE
COMMISSIONS & CONTINGENT FEES
INTERSTATE RECIPROCITY
NON-CPA OWNERSHIP OF CPA FIRMS
CPE REPORTING

The Idaho State Board of Accountancy will join with members of the Idaho Society of CPAs to form a joint task force that will meet with other interested stakeholders throughout the state. Our shared purpose will be to provide information about the revisions to the Uniform Accountancy Act and discuss the implications of these changes on the accountancy profession. We are tentatively planning hearings for this fall. Watch for announcements of locations, dates, and times.

The Idaho State Board of Accountancy welcomes your comments regarding the revised UAA. A copy of the revised UAA is available on NASBA's Web Site www.nasba.org or on the AICPA Web Site www.aicpa.org. Please take the opportunity to review the revised UAA and consider its impact on the profession. You may submit your comments, suggestions, or concerns to the Idaho State Board of Accountancy's Executive Director at the Board office or via e-mail at bporter@boa.state.id.us



LICENSEES

RE UESTING

INACTIVE STATUS

As of July 1, 1998

Adkins, Jack ID
 Adkins, Joan G. ID
 Alderson, James F. ID
 Allen, Edward R. ID
 Allred, David L. WA
 Allred, Kevin P. TX
 Balderston, James B. ID
 Baldwin, Scott L. FL
 Barber, Jennifer WA
 Bithell, Deanne M. ID
 Black, Beatrice ID
 Bowen, Reed J. ID
 Boyle, David E. WA
 Brannam, Robert D. ID
 Braxmeyer, John F. OR
 Brown, Harry L. MN
 Bruskin, Karen L. FL
 Budke, Gordon E. WA
 Burdick, John WA
 Cannon, Loren CA
 Cannon, Mark A. CO
 Cargill, John D. AZ
 Cassaday, Linda L. CO
 Castleberry, Carl TX
 Clark, Barbara J. ID
 Cook, Kimberly WA
 Costello, Lawrence ID
 Cross, Simon H. UT
 Daniels, Gene C. ID
 Daniels, Stephen R. ID
 Duncan, Christine A. WA
 Dunn, Russell J. ID
 Edwards, Christine AZ
 Falvey, Cheryl W. ID
 Fears, William O. NV
 Fowler, Dale F. MT
 Fredriksen, Stephen ID
 Fresk, David K. CT

Griffin, Stephen L. ID
 Grover, Keith E. UT
 Hammett, Deborah NJ
 Hansen, Charles J. ID
 Hanson, Rick G. WA
 Harper, Brian R. ID
 Hastings, Brett W. ID
 Hill, David B. UT
 Hill, David S. UT
 Hines, Steven M. ID
 Hollingsworth, B. ID
 Hudson, Laura A. ID
 Hylen, Marian J. ID
 Ilett, Frank ID
 Kimball, Todd L. WA
 Lance, Daniel J. UT
 Law, Daniel W. WA
 Leeds, Andrea D. ID
 Lester, Kim B. TX
 Madden, Mitchell TX
 Mallard, Jesse G. ID
 Marsh, Gregory D. ID
 McCandless, Drew AR
 McClintick, John ID
 McGann, Barbara ID
 Menlove, Blair L. UT
 Miller, John R. OR
 Miller, Stephen CA
 Mills, Travis K. ID
 Morgan, Gregory NV
 Murphy, Karen ID
 Nelson, Gordon L. UT
 Nielson, Paul R. OR
 Nix, David E. ID
 Noe, Kent L. CA
 Norton III, Oak D. ID
 Osborne, Timothy ID
 Parkey, Teresa M. ID

Parks, Robyn R. TX
 Paulsen, James ID
 Peavey, Karen TX
 Preli, Terry OR
 Rawlings, William ID
 Rebmann, Christopher PA
 Renfro, Robert ID
 Robinson, Juliann WA
 Ryan, Thomas ID
 Sandquist, Lloyd WA
 Schoelkoph, Robert ID
 Schwarz, Robert TX
 Sewell, Nancy ID
 Sheppard, Ronda Taiwan
 Siddoway, Cheri OR
 Smereck, James MT
 Smith, Beverly P. OK
 Snedaker, B. Lee CO
 Soltesz, Robb M. MT
 Stengel, Jeffrey J. MI
 Stifter, Gerard MN
 Stillwaugh, Donald ID
 Stubbers, Jeanne ID
 Swenson, Dan W. ID
 Taylor, Jeffrey ID
 Thurman, Caryn L. KS
 Todd, Floria M. TN
 Towles James G. CA
 Transtrum, Camille ID
 Trimp, Susan M. MT
 Uhlorn, Gregory OR
 Van Orden, Tracy WA
 Von Wilde, Darrell ID
 Waggoner, Dwight OR
 White, Charles ID
 Williams, Sandra B. NV
 Wolfenbarger, Dennis ID
 Zahm, Donna R. NV

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THE OWYHEE PLAZA
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PO BOX 83720
BOISE ID 83720-0002

BULK RATE
US POSTAGE
PAID
Boise, ID
Permit No1

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 _____

Employer Name _____ New? Yes No

License # _____ Daytime Phone () _____

New Mailing Address _____

City _____ State _____ Zip _____

Signature _____ Date _____

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

OR FAX : 208-334-2516

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