



Newsletter

July 1999 • Volume 21 Issue No. 3

FREQUENTLY ASKED QUESTIONS...

HOW DO I COMPLETE THE ANNUAL PRACTICE UNIT REGISTRATION?

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

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, 1999. 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, 1999. 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 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.

UPCOMING EVENTS

July 31	Last Day to Submit Late License Renewal with \$50 Late Penalty
August 2	Grades from May Exam Mailed
August 31	Practice Unit Registration Due (\$100 Penalty for Late Filing)
September 1	Deadline to Apply for November CPA Examination

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**IDAHO STATE BOARD
OF
ACCOUNTANCY**

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Leonard R. Hodge, CPA
Vice-Chair, Coeur d' Alene
(208) 765-9500

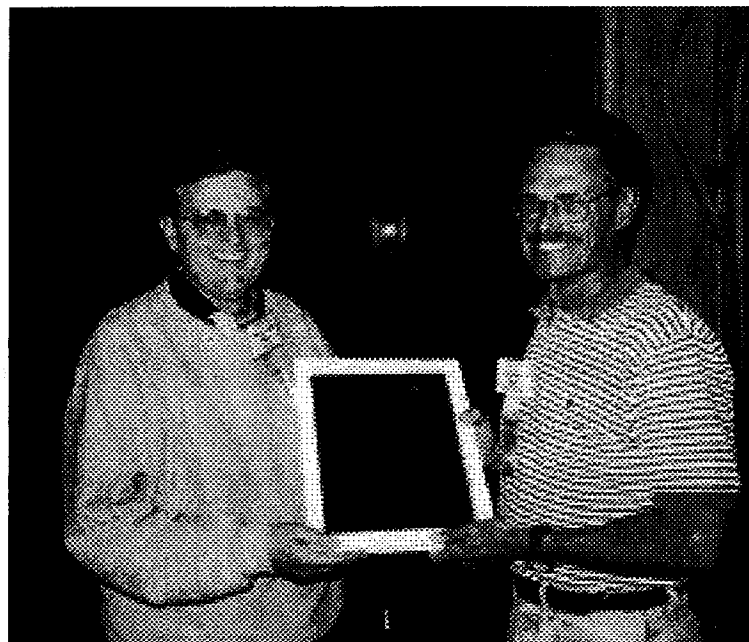
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Investigative Chair, Boise
(208) 384-7858

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

Donald C. Etter
Public Member, Mtn Home
(208) 587-2104

J. Thomas Jones, CPA
CPA Member, Gooding
(208) 934-8439

LaVern Gentry, CPA
Secretary & Past-Chair, Boise
(208) 342-9361



Alan Van Orden, CPA (left) is presented with a plaque of appreciation for his years of service to the Idaho State Board of Accountancy by Len Hodge, CPA.

Board Office and Staff

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IDAHO ACCOUNTANCY BOARD RECOGNIZES OUTGOING CHAIR

During the Idaho Society of CPAs Annual Meeting in Sun Valley, **Mr. Alan Van Orden** was recognized for his term of office as the Chair of the Idaho State Board of Accountancy. Mr. Van Orden has been on the Board since 1994 and will complete his five year term on the Board in August.

Presenting Mr. Van Orden's plaque is Mr. Leonard Hodge of Coeur d' Alene. Mr. Hodge will assume the position of Chair of the Idaho Board of Accountancy as of the September 1999 Board meeting.



SPECIAL RECOGNITION

LICENSING ACTIVITY

through 7-1-99

License Number	Effective Date	Name	Type
CP-3677	1/01/99	MEYERHOEFFER, JASON A	EXAM
CP-3678	1/01/99	YORE, GINGER LEE	EXAM
CP-3679	1/01/99	PHILLIPS, REBECCA J	EXAM
CP-3680	1/01/99	STORER, TAMRA K	EXAM
CP-3681	1/01/99	MCKINNEY, CINDY R	EXAM
CP-3682	1/01/99	JENSEN, JENNIFER	EXAM
CP-3683	1/01/99	NIELSEN, ALAN SIDNEY	EXAM
CP-3684	1/01/99	WILLIAMS, B COLE	EXAM
CP-3685	1/01/99	SMITH, TYLER C	TG-CA
CP-3686	1/01/99	GOSVENOR, WILLIAM C	EXAM
CP-3687	1/07/99	MOORE, DEBORAH K	R-WY
CP-3688	1/07/99	ANDERSON, KAREN Y	R-UT
CP-3689	1/07/99	ARMSTRONG, KATHLEEN	R-TX
CP-3690	1/07/99	COMMET, SANDRA J	EXAM
CP-3691	1/07/99	EYRE, EDWENA M	TG-GA
CP-3692	1/07/99	FOX, DANIEL	R-OR
CP-3693	1/07/99	RINGLER, DIANE L	R-CO
CP-3694	1/07/99	NEPTUNE, CHAD W	EXAM
CP-3695	1/07/99	KNIGHT, CURTIS E	EXAM
CP-3696	1/07/99	CORDERY, BRENDA J	EXAM
CP-3697	1/07/99	KONEN, CADE L	EXAM
CP-3698	1/07/99	CARTWRIGHT, DENI L	EXAM
CP-3699	1/07/99	LEE, CHENG YEN LUCIA	EXAM
CP-3700	1/07/99	MARTINEN, RACHEL E	EXAM
CP-3701	1/07/99	OKONKWO, DEIDRA K	EXAM
CP-3702	2/08/99	TERRELL, KIMBERLY SUE	EXAM
CP-3703	2/08/99	FLORY, KELLIE JOANN	EXAM
CP-3704	2/08/99	HALES, MICHELLE MARIE	EXAM
CP-3705	2/08/99	LINK, DEBRA DEE	EXAM
CP-3706	3/01/99	RYAN, BRAD A	EXAM
CP-3707	3/01/99	STORER, SEAN L	EXAM
CP-3708	3/01/99	POWER, MICHAEL F	R-CO
CP-3709	3/01/99	SNOW, SCOTT BEAMAN	EXAM
CP-3710	3/01/99	PATERNOSTER II, TERRANCE	EXAM
CP-3711	3/04/99	KEEFER, WANDA J	R-MT
CP-3712	3/04/99	CHIGBROW, CORDELL R	EXAM
CP-3713	3/04/99	ROGERS, CHARLES O	R-HI
CP-3714	3/04/99	FARRAR, CHAD ROY	EXAM
CP-3715	3/11/99	CORRIGAN, RYAN T	R-AZ
CP-3716	3/11/99	ROMA, KATHLEEN F	EXAM
CP-3717	3/18/99	IPSEN, JONNA MARIE	R-NV
CP-3718	3/18/99	KREIE, RODNEY C	R-KS
CP-3719	3/18/99	WILSON, JILL D	R-WA

CP-3720	3/18/99	KOLB, NORMAN	R-OR
CP-3721	7/01/99	KERNER, BRENDA ANN	EXAM
CP-3722	7/01/99	KITTERMAN, KYLE D	EXAM
CP-3723	4/05/99	MAHLKE, TROY	EXAM
CP-3724	7/01/99	MARLEY, COLLEEN R	R-CA
CP-3725	4/05/99	OWENS, LISA LYNN	EXAM
CP-3726	4/14/99	KNUTTE, DAVID A	R-IL
CP-3727	4/23/99	MARTIN, TAMMY	EXAM
CP-3728	7/01/99	HEIMGARTNER, SCOTT	EXAM
CP-3729	7/01/99	BEST JR, RICHARD GIBSON	EXAM
CP-3730	7/01/99	LABRIE, DAVID P	TG-MT
CP-3731	7/01/99	PAGE, JAMIE R	EXAM
CP-3732	5/19/99	ANDREWS, KAREN L	EXAM
CP-3733	7/01/99	IVERSON, GREGORY J	EXAM
CP-3734	7/01/99	DASH, JUNE	EXAM
CP-3735	7/01/99	PETERSEN, ROBERT M	EXAM
CP-3736	7/01/99	BRADY, EUGENE	R-NJ
CP-3737	7/01/99	WILLIAMS, BECKY L	EXAM
CP-3738	7/01/99	PEERY, JASON D	R-CO
CP-3739	7/01/99	DEWEZ, PHILIPPE A	EXAM
CP-3740	7/01/99	FITZGERALD, DAVID	R-UT
CP-3741	7/01/99	ROGERS, ELWIN RAY	R-WY
CP-3742	7/01/99	MINCKLER, ERIC J	EXAM

LICENSEES REINSTATED SINCE APRIL 1999

CP- 315	Frank Ilett	ID
CP-2347	Mark Boisselle	ID

In Memorial...

James Butler	CP- 85	ID
Jay Campbell	CP- 101	ID
Thomas Schabot	CP- 564	ID
Effie Dewitt	PA- 11	ID
Webster Caldwell	PA- 231	ID





SPECIAL RECOGNITION (Continued)

NOVEMBER 1998 CPA EXAM HIGH SCORES

The following individuals had the highest grades in the November 1998 Uniform CPA Examination:

- 1st TINA THATCHER
- 2nd KATHLEEN ROMA
- 3rd CORDELL CHIGBROW
- 4th RICHARD SCORESBY
- 5th JUNE DASH

A special round of applause for Ms. Thatcher and Ms. Roma. They were among the top 120 scoring candidates nationally.

CONGRATULATIONS CANDIDATES
JOB WELL DONE!

MAY 1999 CPA EXAM VOLUNTEER PROCTORS

We wish to acknowledge the CPAs who assisted in proctoring the May 1999 Uniform CPA exam:

WILLIAM HART, CPA
HOLLY BAILEY, CPA
TRAVIS JENSEN, CPA
TAMMY MARTIN, CPA
GINGER YORE, CPA
SHARI WAKAGAWA, CPA
Boise
PATRICIA HARRY, CPA
Pocatello

THANKS AGAIN FOR YOUR TIME
AND ENERGY!

QUALITY REVIEW OVERSIGHT COMMITTEE

The Board would like to thank Garth Beck, CPA for his service as a member, and most recently as Chair of the Quality Review Oversight Committee. Mr. Beck has served on this committee since its inception, and will be greatly missed. Louis Henry, CPA, Boise, has been appointed as the new Chair and Robert Long, CPA, Pocatello, has been appointed as a new committee member.

Information and Advice Received Orally

Staff and individual Board members may provide general information and information about interpretations formally issued by the Board. Requests for other opinions, interpretations of the act or regulations, or inquiries related to how to proceed in a given situation, should be submitted in writing to the Board office. A written response will be provided. Oral opinions or interpretations given by individual Board members or staff are non-binding. Although we try to be as accurate as possible, applicants and licensees who act in reliance on oral opinions must remember that they do so at their own risk.

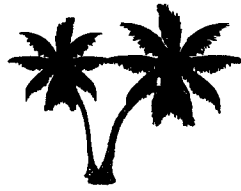
SURRENDERING WALL CERTIFICATES

Licensees electing retired or inactive status do not have to return wall certificates to the Board office. However, these certificates are **NOT** to be displayed in a public area. This could mislead the public that the person was still licensed to offer public accounting services.

Licensees suspended or revoked by the Idaho State Board of Accountancy must surrender their wall certificates upon Board order. If the wall certificate is not returned, the Board will take the necessary civil and criminal action to have the certificate seized.

Uniform CPA Examination Proctors

We would appreciate CPA volunteers willing to assist us with the November 3 & 4, 1999 exam proctoring. Assistance is needed at the Boise, Moscow and Pocatello locations.



LICENSEES REQUESTING RETIRED OR INACTIVE STATUS

As of July 1, 1999

RETIRED

Bean, H. Joanne	CP-2113	ID
Caldwell, Jennie Belle	PA- 176	ID
Kiesbuy, Donald M.	CP-1588	WA
McGlocklin, D. Burnell	CP-2998	ID
Pollock, Donald	CP-1074	ID
Raymond, Donald L.	CP- 530	ID
Robins, David	CP- 951	CA
Robinson, Lynn	CP- 970	OR
Sage, Bill	PA- 214	ID
Schoenwald, Robert	CP- 949	ID

CHANGED FROM INACTIVE TO RETIRED

Hill, Fred	CP- 142	ID
Viehweg, Russell	CP- 135	ID

INACTIVE

Anderson, Jon Peter	CP- 663	WA
Atkins, Steven	CP-3615	ID
Bachtold, Edward	CP-3429	WA
Barker, Diane	CP-2778	ID
Barnes, Ralph	CP-1222	WA
Beveridge, Richard	CP- 841	ID
Blankinship, Milessa	CP-3217	OR
Brumm, Wayne	CP-1292	IN
Carothers, James	CP-3479	ID
Cowen, David	CP-2222	WA
Cox, David P.	CP-1460	NH
Croft, Shauna	CP-2622	ID
Cunha, James	CP-3660	WA
De Coria, David	CP-3153	WY
Donahue, John	CP-3156	KS
Exinger, Mona	CP-2384	ID
Farmer, James	CP- 723	OR
France, Ronald	CP-2471	NC
Frasure, Shannivee	CP-3619	ID

INACTIVE (Continued)

Gebhardt, Ada	CP-3034	KY
Geile, Pamela	CP-1463	ID
Glenn, Jeffrey	CP-2748	ID
Guerry, Michael	CP-1464	ID
Haley, Liane	CP-2945	MI
Harris, Joy L.	CP-2257	ID
Hasson-Knudsen, Cheryl	CP-3281	CO
Hoskins, Artys	CP-2180	WA
Hunt, Joel	CP-1558	ID
Janns, Allison	CP- 686	ID
Kidd, Sonja	CP-3359	TX
Lemons, Liane	CP-2839	ID
Logan, Erin	CP-3089	ID
May, Alison G.	CP-2338	ID
McDonough Jr., Robert	CP-3245	AL
Michels, William	CP-1629	ID
Minow, George	CP-2986	ID
O'Shaughnessy, Patrick	CP- 331	WA
Padolsky, David	CP-3230	ID
Perryman, Christopher	CP-3599	ID
Puschmann, Sharon	CP-2314	OH
Robinson, Scott	CP-3260	ID
Roche, David	CP-3386	OR
Sagers, Robert	CP- 318	ID
Smith, William K.	CP-1310	ID
Sullivan, Judi	CP-2944	MT
Sylvester, Robert	CP-3365	NE
Taylor, Rees	CP- 879	ID
Tracy, Roger	PA- 46	ID
Troyer, Leann	CP-2795	ID
Van Buren, Gerald	CP- 566	UT
Webster-Spruill, Jan	CP-3100	UT
Wick, Kent	CP-3278	DC
Windju, John	CP-2293	ID
Yadon, Lori	CP-3652	ID

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

Bulk Rate
U.S. Postage
PAID
Permit No. 1
Boise, Idaho

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 : 208-334-2615

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