



Idaho State Board of Accountancy Newsletter

Volume 23, Issue 3—Fall 2001

NEW BOARD MEMBER APPOINTED

The Idaho State Board of Accountancy welcomes

R. Craig Rasmussen, CPA

Governor Dirk Kempthorne appointed the Idaho State Board of Accountancy's newest member, R. Craig Rasmussen, CPA of Boise. His term is effective as of September 19, 2001.

Mr. Rasmussen is a partner with the CPA firm of Grow Rasmussen & Co Chtd of Boise, Idaho. He is a past President of the Idaho Society of CPAs. Mr. Rasmussen has been appointed to a five-year term on the Board. He replaces Samuel K. Cotterell, CPA from Boise who completed his five-year appointment in August.

Welcome to the Board, Craig!

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CPE REPORTING

Annual CPE reporting forms were mailed this month with the newsletter.

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 that 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, 2002**. A US Postal Service postmark, fax, or report sent as an email attachment 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, 2002, 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. *If you fax or e-mail your report, you should obtain written verification that your report was received. It is the licensee's responsibility to verify receipt.*

The CPE reporting form is also available for download from our web site.

WEB SITE AWARD

The Idaho State Board of Accountancy received the 2001 NASBA Web Award for Internet Excellence. Our web site was selected as the "Most Improved".

A project of the NASBA Strategic Initiative Committee, the award program was designed to encourage accountancy boards to use the internet to make information available to licensees and the public in an informative, easy-to-use manner.

This award was presented to the Board at the NASBA Regional meeting held in Dana Point, California in October. Other winners of the award this year were Washington & California (tied as "innovators"), Colorado ("most user friendly"), and Minnesota ("Rookie of the Year").

Winners of the 2000 Web Award were Idaho, California, Washington and North Carolina.

www.state.id.us/boa



BOARD ACTION

M. Gary Atkinson: Violation of Rule 404 – Incompatible Occupations. The licensee concurrently engaged in another occupation that impaired the licensee's integrity, independence and objectivity in rendering professional services. Final Order was issued on October 10, 2001 in which Mr. Atkinson's license was suspended for six months retroactively to August 1, 2001. The license may be reinstated February 1, 2002. Following re-issuance of his license, Mr. Atkinson will be on probation for 18 months during which time he must work under the supervision of a duly licensed CPA and report every 6 months to the Board regarding his activities and compliance with the Accountancy Act and Rules. Mr. Atkinson must pay an administrative fine of \$750. Additionally, he must complete 100 hours of CPE before the end of the suspension period.

Licensing Activity

New Licensees Since 6/27/01 (CP-3994-4040)

ALLEN, DAVID M	CP-4016	R-OR
ALLEN, RYAN W	CP-4033	Exam
ANDERSON, JESSICA M	CP-4010	Exam
BARNES, SALLY GAY	CP-4007	R-TX
BLACKHAM, MICHAEL G	CP-4039	Exam
BOZIC, ANITA	CP-4030	Exam
BRASH, DUANE FRED	CP-4035	R-CA
BRIGGS, TAMARA I	CP-4038	Exam
BROYLES, KAREN LEE	CP-4024	Exam
BUSH, BRIGHAM R	CP-4028	Exam
CAYKO, MARSHA RAE	CP-4013	R-WA
FINKBEINER, KENNETH E	CP-4021	Exam
GLEASON, RONALD MARK	CP-4002	R-WA
HAMILTON, ANNE M	CP-4000	Exam
HARRIS, LAURIE A	CP-4029	TG-MT
HEMPHILL, TODD M	CP-4025	Exam
HENDON, LORI	CP-3998	Exam
HIRSCHI, WADE E	CP-4037	Exam
HOCH, MYLYNDA	CP-4008	Exam
HOMAN, MASON WADE	CP-4036	Exam
HUME, SCOTT A	CP-4012	Exam
IPSEN, WAYNE RUEL	CP-3999	Exam
JOLICOEUR, EDWIN G	CP-4034	R-WA
KATSUMOTO, SHINICHI	CP-4040	Exam
KING, MICHELLE MARIE	CP-4004	Exam
KNUFF, BRYAN WILLIAM	CP-3996	Exam
KOFOED, SPENCER	CP-4031	Exam
LARSON, MATTHEW S	CP-4022	Exam
LISCINSKI, AMANDA J	CP-3994	Exam
MARSH, JOHN M	CP-4011	Exam
MEEK, JAMES N	CP-4003	Exam
MORASCI, PEGGY DEEN	CP-4017	R-CA
MURAYAMA, KAZUKO	CP-3997	Exam
MYERS, CHRISTOPHER L	CP-4001	TG-MT
PECORA, ANTHONY C	CP-4026	Exam
PIERCEY, ROBERT WILSON	CP-4020	R-OH
RUDBECK, HEATHER L	CP-4018	Exam
SAMAHON-OUMAR, M G	CP-3995	Exam
SIMITZES, JENNIFER LEE	CP-4019	Exam
SKEEM, CRAIG S	CP-4023	Exam
SMITH, MARK ANDREW	CP-4009	Exam
STETTLER, SCOTT T	CP-4027	Exam
STEWART, SAMUEL R	CP-4014	R-NM
STILL, RYAN O FREEMAN	CP-4015	R-MN
TENNEY, BRIAN CARSON	CP-4005	TG-WA
VALENTINE, REBECCA POOL	CP-4006	Exam
WESTFALL, DAVID JAMES	CP-4032	Exam

UNIFORM CPA EXAM STATISTICS

November 2000 Uniform CPA Examination results for Idaho candidates:

Applications:	
Proctored Candidates	13
Fee Transfer (first)	22
Fee Transfer (second)	20
Fee Forfeited	30
Denied	3
Idaho Candidates sitting	263
Total Applicants	351

Original	60	23%
Re-exam	203	77%
Total Candidates	263	

	Total	Pass	%
Audit	219	46	21.00
Law	216	57	26.38
FARE	237	65	27.42
ARE	217	69	31.79

Passed first sitting	12	5%
Passed subsequent sitting (s)	34	13%
Original Conditional Status	34	13%
Further Conditional Status	16	6%
Failed	147	56%
Lost Conditioning	0	0%
Grades Void	2	0%
Retained Conditional Status	18	7%
Total Sitting	263	100%

May 2001 Uniform CPA Examination results for Idaho candidates:

Applications:	
Proctored Candidates	11
Fee Transfer (first)	16
Fee Transfer (second)	5
Fee Forfeited	23
Denied	0
Idaho Candidates sitting	186
Total Applicants	241

Original	26	13%
Re-exam	160	87%
Total Candidates	186	

	Total	Pass	%
Audit	153	39	25.49
Law	140	43	30.71
FARE	153	33	21.56
ARE	140	33	23.57

Passed first sitting	1	1%
Passed subsequent sitting (s)	39	21%
Original Conditional Status	25	13%
Further Conditional Status	9	5%
Failed	91	49%
Lost Conditioning	0	0%
Grades Void	2	1%
Retained Conditional Status	19	10%
Total Sitting	186	100%

Uniform CPA Exam High Scores

In the Summer 2001 publication of this newsletter the candidate placing 3rd in scores for the November 2000 Uniform CPA Examination was listed incorrectly. The candidate who placed 3rd was **Richard Burns Christensen**, with a total score of 344.

The high scoring candidate for the May 2001 Uniform CPA Examination was **Jo Ann Alicia Haug**, with a total score of 351.

Congratulations Richard and Jo Ann!

Important Dates

Nov 19, 2001 CPE Reporting Forms Mailed
 Dec 5, 2001 Board Meeting
 Jan 31, 2001 CPE Reporting Deadline
 Feb 1, 2002 CPE Late Fines Begin
 Feb 4, 2002 Uniform Grade Mailing Date
 May 8-9, 2002 Uniform CPA Examination



CPE COMMITTEE

The Board and Staff wishes to thank **Geneva Trent, CPA** of Eagle, ID for her service on the committee since 12/31/95. Her contribution to the committee has been invaluable.

Bill Allen, LPA from Salmon, ID has been appointed to the committee effective 12/31/01.

Welcome to the Committee Bill!

LOOKING FOR CPE?



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

Another great source for CPE course information is CPEMARKET.COM. This is a service of the National Association of State Boards of Accountancy. You will find the home page at <http://www.cpemarket.com>. This resource lists approximately 6,000 CPE Courses

BOARD OFFICE:

Physical Address: 1109 Main Street,
 Suite 470
 Boise, Idaho 83702

Mailing Address: PO Box 83720
 Boise ID 83720-0002

Phone: 208-334-2490

Fax: 208-334-2615

E-Mail: isba@boa.state.id.us

BOARD STAFF:

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

Sandy Gentry
 Exam/License Coordinator
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Kris Pollard
 CPE/QR Coordinator
kpollard@boa.state.id.us

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

BOARD MEMBERS:

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

Lela D. "Kitty" Pumphrey, CPA
 Vice-Chair, Pocatello
 (208) 282-4292

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

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

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

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

R. Craig Rasmussen, CPA
 CPA Member, Boise
 (208) 375-1771

DID YOU KNOW?

You can submit your 2001 CPE Reporting Form to the Board office via e-mail. Visit our web site for more information.

INS AND OUTS

Reinstated Since 8/1/01
 Haley, Mark Alan CP-2935
 Lester, Kim CP-1871
 MacPhee, G. A. CP-1928

Inactive Since 8/1/01
 Anderson, Keri CP-3109
 Cocales, Bart CP-3511
 Corwin, Zoe CP-3780
 Grover, Lisa CP-1988
 Gumaer, Richard CP-2897
 O'Rourke, E CP-2672
 Pawek, Mary CP-3300
 Robbins, Mark CP-1974
 Scharfe, Richard CP-0616
 Smith, Tim CP-2168
 Tucker, Duane CP-3947
 Winkler, Kenneth CP-1082

NASBA Regional Director

Samuel K. Cotterell, CPA, of Boise was elected to serve as the mountain regional director for the National Association of State Boards of Accountancy (NASBA) during their Annual Meeting in Dana Point, California on October 16, 2001.

Mr. Cotterell is the director of financial reporting for Boise Cascade Corporation and a past member of the Idaho State Board of Accountancy.

Congratulations Sam!

Practice Unit Registration

Practice Unit Registration forms were due on August 31, 2001. If you have not yet submitted your form you must now submit it with the \$100.00 late filing fee.

IMPORTANT

Please note that your license will not be renewed if your Practice Unit Registration form was not submitted and/or the late fee paid.

Idaho State Board of Accountancy

1109 Main Ste 470 - Boise ID 83702
PO Box 83720—Boise ID 83720-0002
Phone: 208-334-2490
Fax: 208-334-2615
E-Mail: isba@boa.state.id.us

Fall 2001

We're on the web!
www.state.id.us/boa



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 () _____ Evening Phone () _____

New Address _____

City _____ State _____ Zip _____

E-Mail Address _____

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: slenon@boa.state.id.us