



# Idaho State Board of Accountancy Newsletter

Volume 24, Issue 2—Fall 2002

## Board Members Appointed

Governor Dirk Kempthorne appointed the Idaho State Board of Accountancy's newest member, Bette Jo Berryman, LPA of Meridian. Her term is effective as of September 2002.

Ms. Berryman is a sole proprietor in Meridian, Idaho. She has served as Idaho state director for the National Society of Accountants for nine years, and she has served on the Idaho Association of Public Accountants' governing board since 1977.

Ms. Berryman has been appointed to a five-year term on the Board. She replaces Larry Stewart, LPA from Nampa who completed his five-year appointment in August.

The Board is also pleased to announce that Governor Kempthorne reappointed Mr. Donald Etter as the Board's public member. Mr. Etter is the former mayor of Mountain Home and has an extensive employment history in the banking industry.

Welcome to the Board, Bette Jo!  
Welcome back, Don!  
Thank you for years of hard work on the Board, Larry!

## Peer Review Oversight Committee Volunteers

The Idaho State Board of Accountancy is looking for volunteers to participate on the **Peer Review Oversight Committee**. This Board-appointed committee typically meets once a year in late spring or early summer. The Oversight Committee's current responsibilities include overseeing and monitoring administering organizations to assure that Peer Reviews are performed in compliance with standards.

But the Idaho State Board is looking to move ahead in protection of the public and strengthening the profession. One avenue the Idaho State Board of Accountancy is exploring to meet these goals is to expand the Oversight Committee's areas of responsibility. Members of the PROC would assist the Board in developing a comprehensive approach to regulation within the Peer Review program. Once in place, the PROC would function in an expanded capacity to monitor compliance with

Peer Review requirements.

Volunteers are important to the operations of the Idaho State Board of Accountancy. Volunteers provide the Board with a broadened knowledge base, a more diverse perspective, and creative energy. Committee volunteers benefit by serving with other outstanding licensees, and by helping to define and maintain a robust profession.

If you would like the opportunity to participate in this exciting area of change, please contact Barbara Porter, Executive Director at 208-334-2490.



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## Thank You Proctors!

### May 2002

#### Boise

Grow Rasmussen & Co  
Jeff McDonough, CPA  
Marc Whitehead, CPA  
Scott Halladay, CPA  
Deloitte & Touche LLP  
Matthew Cox, CPA  
Caroll Fuhriman, CPA  
Judd Merrill, CPA

### November 2002

#### Boise

Andrea Gates, CPA  
Office of the State Controller  
Steve Kenyon, CPA  
Stewart & Associates  
Melanie Newbern, CPA  
Balukoff, Lindstrom & Company  
Heather Rudbeck, CPA  
Deloitte & Touche LLP  
Craig Skeem, CPA  
Summer Griffith, CPA  
John Hunter  
Ashley Wiseman, CPA

#### Pocatello

Jordan & Company  
Vicki Sargent, CPA

## Licensing Activity

### New Licensees from 4-25-2002 to 10-10-2002 (CP-4091 to CP-4162)

AIELLO JR, MICHAEL	CP-4095	7/1/2002	Exam	KENNEDY-GRIMM, B	CP-4125	7/23/2002	Exam
ASHLEY, JADE	CP-4152	9/5/2002	Exam	KICKLIGHTER, JAIME	CP-4128	7/23/2002	TG MT
BELLAN, PHILLIP E	CP-4121	7/23/2002	Exam	MAHONEY, MICHAEL	CP-4116	7/23/2002	Exam
BELLOMY, STEPHEN	CP-4096	7/1/2002	Exam	MCCAUGHAN, S	CP-4107	7/1/2002	Exam
BERG, ROBBIE	CP-4097	7/1/2002	Exam	MECK, HEATHER E	CP-4115	7/17/2002	TG CO
BINGHAM, JOSHUA J	CP-4098	7/1/2002	Exam	METZGER, SUZANNE	CP-4110	7/1/2002	Exam
BLANKENSHIP, S	CP-4129	7/23/2002	Rec TN	MUNSON, VICTORIA	CP-4135	7/23/2002	Exam
BLODGETT, DAVID	CP-4099	7/1/2002	Rec MT	OLSON, CURTIS	CP-4118	7/23/2002	Rec CA
BROWN, AMY S	CP-4154	9/19/2002	Exam	ORTON, MATTHEW	CP-4093	7/1/2002	Exam
CAIN, DONNA M	CP-4137	7/30/2002	Exam	PETERSON, DAVID	CP-4112	7/8/2002	Exam
CALLEN, CHERYL D	CP-4111	7/8/2002	Exam	PINKERTON II, JAMES C	CP-4162	10/10/2002	TG MT
CAMPBELL, CARA	CP-4130	7/23/2002	Rec OR	RIECKERS, PAUL	CP-4147	9/5/2002	Rec WA
CASE, KIMBERLY	CP-4142	8/19/2002	Exam	RIGG, KEVIN M	CP-4109	7/1/2002	Exam
CHEN, FENGYI	CP-4120	7/23/2002	Exam	ROBERTS, SAMUEL	CP-4144	8/22/2002	Exam
CHRISTENSEN, R	CP-4106	7/1/2002	Exam	SEARLE, LARENCE L	CP-4132	7/23/2002	Rec WA
CLEMENTS, BRYAN	CP-4100	7/1/2002	Exam	SHAUL, JOANN	CP-4091	7/1/2002	Exam
COLLINS, PETER F	CP-4158	10/2/2002	Rec CA	SHIPTON, ADENA	CP-4119	7/23/2002	Exam
COOK, ROBIN ANN	CP-4092	7/1/2002	Exam	SPELLERBERG, J	CP-4104	7/1/2002	Exam
CROMER, ANGELA L	CP-4145	8/22/2002	Exam	SPRAKER, SHANNON	CP-4143	8/22/2002	Exam
CRUMLEY, BRENT G	CP-4113	7/8/2002	Exam	STODDARD, BART S	CP-4156	9/19/2002	Exam
EISENMAN, MARK	CP-4155	9/19/2002	TG MT	STUKEL, MICHAEL	CP-4122	7/23/2002	Exam
GERWIG, JEANIE D	CP-4150	9/5/2002	TG CA	SWANN, TAWNI	CP-4161	10/2/2002	Exam
GILLENWATER, R	CP-4101	7/1/2002	Exam	TOMLINSON, A	CP-4133	7/23/2002	Rec WA
GILMAN, KRYSTAL	CP-4138	8/1/2002	Rec MO	TRAVERS, CANDIS	CP-4134	7/23/2002	Exam
GULDIN, SARA ANN	CP-4148	9/5/2002	Rec WA	VAN ORDEN, M	CP-4139	8/8/2002	Exam
HADLEY, JIMMIE LOU	CP-4105	7/1/2002	Exam	WALDRON, DEBRA J	CP-4102	7/1/2002	Exam
HARRIS, AMY JO	CP-4140	8/8/2002	Exam	WALLACE DANIEL J	CP-4159	10/2/2002	Rec CA
HARRISON, TWYLA O	CP-4126	7/23/2002	Exam	WARD, JEREMY	CP-4094	7/1/2002	Exam
HAUG, JO ANN	CP-4117	7/23/2002	Exam	WARD, RONALD	CP-4103	7/1/2002	Exam
HIGGINS, LENNE J	CP-4127	7/23/2002	Exam	WARGO, KAREN ANN	CP-4153	9/5/2002	Exam
JENKINS, LORAIN E K	CP-4141	8/8/2002	Exam	WARWICK, RYAN C	CP-4157	9/19/2002	Exam
JOHNSON, AMY	CP-4124	7/23/2002	Exam	WATERS, JASON V	CP-4136	7/30/2002	Exam
JONES, MICHAEL W	CP-4160	10/2/2002	TG IA	WAYNETSKA, T	CP-4114	7/8/2002	Exam
KAWAMURA, LISA	CP-4149	9/5/2002	Exam	WHITNEY, LANCE	CP-4131	7/23/2002	Rec OR
				WILSON, DAVID B	CP-4123	7/23/2002	Exam
				WISEMAN, ASHLEY	CP-4151	9/5/2002	TG OR
				YOUNGBERG, TYSON	CP-4146	8/29/2002	TG UT

### November 2001 and May 2002 Uniform CPA Examination Statistics

	NOV 2001		MAY 2002			NOV 2001		MAY 2002	
<b>Applications:</b>					Law	146	107		
Proctored Candidates	7		8		Audit	155	119		
Fee Transfer (first)	26		18		ARE	148	109		
Fee Transfer (second)	5		11		FARE	156	132		
Fee Forfeited	19		12						
Denied	2		1		Passed	44	25		
Idaho Candidates sitting	184		150		Original Conditional Status	23	18		
<b>Total Applicants</b>	<b>243</b>		<b>200</b>		Retained Conditional Status	11	20		
					Further Conditional Status	15	11		
Original	54	23%	52	26%	Lost Conditioning	0	1		
Re-exam	182	77%	140	74%	Failed	87	73		
Total Candidates	236	100%	192	100%	Grades Void	4	2		
Total Pass	44	18%	25	12%	Total Sitting	184	150		

## IMPORTANT DATES

NOV 15, 2002	CPE REPORTS MAILED
JAN 31, 2003	CPE REPORT DEADLINE
FEB 1, 2003	\$100 LATE CPE FINE ASSESSED
FEB 3, 2003	GRADE RELEASE DATE
JUL 1, 2003	LICENSE RENEWAL



## High Scoring Candidates for May 2002

Congratulations to the high scoring candidate from the May 2002 Uniform CPA Examination:

Michael Craig Rockwood	351
Jessica Dawn Webb	351
Camille Christiansen	344

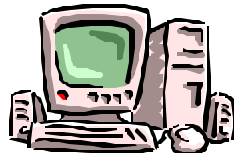
## STATEMENT ON STANDARDS FOR CPE

Included in this newsletter is a copy of the Statement on Standards for CPE issued jointly by the AICPA and NASBA and adopted by the Idaho State Board of Accountancy on July 1, 2002. Please retain this information for future reference.

## Uniform CPA Examination Computer Based Test

Computer Based Testing is tentatively scheduled for 2004.

You can review simulations for the computer based test format at [http://www.cpa-exam.org/cpa/web/main\\_01.htm](http://www.cpa-exam.org/cpa/web/main_01.htm) or follow the link from our web site at <http://www.state.id.us/boa/>



## In Memory Of.....

### **Garth Warren Beck CP-1366**

Mr. Beck was licensed in Idaho as a Certified Public Accountant on June 14, 1980 and was a partner in the accounting firm Evans and Beck in Burley, Idaho. He was also a former member of the Board's Quality Review Oversight Committee during 1996—1999.

### **Edro Miller CP-0282**

Mr. Miller was licensed in Idaho as a Certified Public Accountant on April 19, 1962.

### **David Graham CP-3296**

Mr. Graham was licensed in Idaho as a Certified Public Accountant on July 1, 1995.

### **Dorothy Marie Hunter PA-60**

Ms. Hunter was licensed in Idaho as a Licensed Public Accountant on December 8, 1976.

## BOARD MEMBERS:

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

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

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

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

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

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

**Bette Jo Berryman, LPA**  
LPA Member, Meridian  
(208) 888-3431

## BOARD STAFF:

**Barbara R. Porter**  
Executive Director  
[bporter@boa.state.id.us](mailto:bporter@boa.state.id.us)

**Sandy Gentry**  
Exam/License Coordinator  
[sgentry@boa.state.id.us](mailto:sgentry@boa.state.id.us)

**Kris Pollard**  
CPE/QR Coordinator  
[kpollard@boa.state.id.us](mailto:kpollard@boa.state.id.us)

**Sue Lenon**  
Investigative Coordinator  
[slenon@boa.state.id.us](mailto:slenon@boa.state.id.us)

## CPE CHANGES

On July 1, 2002, the Statement on Standards for CPE, issued jointly by the AICPA and NASBA, was adopted by the Idaho State Board of Accountancy. A copy of the Standards is enclosed in this newsletter. Following are some of the changes to the old CPE rules. It is the responsibility of each licensee to review and become familiar with the new rules.

### **SELF STUDY**

Non-Interactive programs will be phased out as acceptable CPE. Programs that require only the reading of general professional literature, IRS publications or reference manuals followed by a test will not be accepted. Examples of these are: the Miller GAAP Guide; the 2001 Tax update; quizzer programs; etc. These may be used as supplements to instructional materials if the Self Study program complies with each of the CPE standards.

***Self-study that will be accepted must elicit participant responses to test for understanding of the material, offer evaluative feedback to incorrect responses, and provide reinforcement feedback to correct responses. These courses must have a final exam with a minimum-passing grade of at least 70 percent.***

### **QAS COURSES APPROVED IN IDAHO**

Courses that have been approved through NASBA's Quality Assurance Service program will be accepted in Idaho.

### **PROGRAM DEVELOPMENT**

Some expansions to the old rules:

- Evaluations should be solicited from participants and instructors after each session, including self-study.
- Self-study credit is to be based on a pilot test of average completion time by at least three individuals.
- Sponsors of group and self-study must ensure that programs are reviewed by qualified persons other than the developers. When impractical, such as lectures given only once, reliance will be placed on the professional competence of the instructors or presenters.
- Programs must specify the level, content, and learning objectives of the course and disclose this information through brochures, mail, etc.

### **INDEPENDENT STUDY**

**This is a new method of obtaining CPE. CPAs enter into a written learning contract with a CPE sponsor for a one-on-one educational program.**

### **CREDIT FOR HALF HOURS**

One-half credit increments (equal to 25 minutes) will be permitted after the first credit hour (at least 50 minutes) has been earned.

### **DOCUMENT RETENTION**

Licensees and sponsors should keep course documentation for five years instead of four.

### **ARTICLES/PUBLICATIONS**

***Licensees who write an article, book or CPE course must have that publication reviewed by an independent party and submit the publication or course to the Board for approval.***

***The Statement on Standards for CPE are to be effective as follows:***

***For CPAs and LPAs, group programs and independent study- January 1, 2002***

***Self study courses being published for the first time after December 31, 2002—upon publication.***

***For self-study courses already in existence as of December 31, 2002—January 1, 2004.***



## INACTIVE, LAPSED, RETIRED, REINSTATED LICENSEES

### Inactive 7/1/02:

CP-0337 HANSON, RAYMOND  
 CP-0340 KURTZ, KARL BUNNING  
 CP-0774 JACKSON, CHARLES BRENT  
 CP-0780 SANDERS JR, JOHN WILLIAM  
 CP-0795 ANDAZOLA, GARY R  
 CP-0805 BINGER, SUSAN ERDLE  
 CP-0849 GOOCH, CLYDE E  
 CP-0858 MOORE, CHRISTOPHER J  
 CP-0918 VERNON, ROGER WAYNE  
 CP-1123 LOSTRA, FRANCIS ANTON  
 CP-1128 SORGE, THOMAS JOSEPH  
 CP-1172 GAUTIER, THOMAS A  
 CP-1205 MINSER, LAURABELLE LEA  
 CP-1239 LAMBORN, CRAIG GEORGE  
 CP-1403 KIRWAN, BRAD B  
 CP-1436 ELLISON, HODGE K  
 CP-1483 SUTHERLAND, DOUGLAS FRANCIS  
 CP-1490 ANDERSON JR, ROBERT CHARLES  
 CP-1508 KERSHAW, VICKI LYNN  
 CP-1539 PARKS, LORIN LEROY  
 CP-1691 BROWN, DONALD LYNN  
 CP-1712 HOLGATE, MYRNA L  
 CP-1827 SHEPHERD, DEBORAH A  
 CP-2064 WRIGHT, THOMAS WILLIAM  
 CP-2146 BAKES, SUSAN KAY  
 CP-2163 RUFF, DOUGLAS LEROY  
 CP-2199 WYNN, STEVEN DUANE  
 CP-2215 PERKINS, DAVID HARRISON  
 CP-2244 HOBSON, FRANK DONNELL  
 CP-2255 TRENT, GENEVA ARLENE  
 CP-2273 GORDON, THOMAS JOHN  
 CP-2275 GUNNING, BARBARA BROWEN  
 CP-2294 WINOWITCH, CAROLYN ELIZABETH  
 CP-2439 SIMPSON, CARL WAYNE  
 CP-2455 SAITO, JANET LEE  
 CP-2523 TALLMAN, ANITA LOUISE  
 CP-2619 HUGHES, KIM LAVARRE  
 CP-2860 DEKRUYF, DANIEL WAYNE  
 CP-2900 HOWARD, ROGER E  
 CP-3181 GORDON, NEENA M  
 CP-3209 SMITH, DARON H  
 CP-3210 WOOD, ROBERT KURTIS  
 CP-3311 SIMPSON, HUGH LOUIS  
 CP-3481 DELLES, SUSAN M  
 CP-3488 TEPPOLA, BARRY K  
 CP-3637 MCNEELY, MARYANN L  
 CP-3674 FOREST, LORI M  
 CP-3679 PHILLIPS, REBECCA JOANNE  
 CP-3681 MCKINNEY, CINDY R

CP-3791 RALL, DOUGLAS VICTOR  
 CP-3911 SPRONG, MARY L  
 CP-3937 GARDINER, REED STUART  
 PA-0133 FARNWORTH, MERLINE SPARKS  
 PA-0241 KERSHAW, GARY L

### Retired 7/1/02:

CP-0446 HARDER, GAIL EUGENE  
 CP-0617 SMITH, MERRELL CORDON

### Lapsed 7/1/02:

CP-0221 HESS, DONALD L  
 CP-0282 MILLER, EDRO W  
 CP-0294 SNOW, STANLEY E  
 CP-0396 ROGERS, RONALD T  
 CP-0484 MERRILL, N WAYNE  
 CP-0600 MILLER, ROBERT SCOTT  
 CP-0605 STEPHENSON, PAUL JAMES  
 CP-0804 DEWALD, PHILLIP JAY  
 CP-0845 CLEMENTS, JAMES MICHAEL  
 CP-0972 SMOLKE, JOHN  
 CP-1012 CRAWFORD, WILLIAM C  
 CP-1083 BAFFORD, HOWARD DELBERT  
 CP-1324 BENDER, CHRISTINE ANN  
 CP-1542 SWANDER, EVERETT WILLIAM  
 CP-1569 SOUTH, CHARLES WILLIAM  
 CP-1587 STONE, BRYAN MATHIAS  
 CP-1668 SWEET, KATHLEEN GAY  
 CP-1757 MURSCHEL, FREDERICK A  
 CP-1838 WONDERLICH, VANCE LEE  
 CP-1911 TEEPLES, TYRELL THERN  
 CP-2020 KINZER, WILLIAM GORDON  
 CP-2048 DOORN, JEFFREY TODD  
 CP-2092 JACOBSON, RONALD GERARD  
 CP-2108 CARLSEN, KENNETH MICHAEL  
 CP-2149 BURTON, VAL JOHN  
 CP-2241 BODMER, KARI ANN  
 CP-2379 BLACKHAM, MARK RICHARD  
 CP-2418 OLSON, GERALD DAVID  
 CP-2440 SPENCER, JOHN RICHARD  
 CP-2522 SHAW, BRENDA JEAN  
 CP-2596 NORDHAGEN, MARY PATRICIA  
 CP-2599 ROBERTS, ALAN H  
 CP-2643 SWANDER, KATHRYN LYNN  
 CP-2672 O'ROURKE, EUGENE A  
 CP-2685 BAUN, TAMARA JEAN  
 CP-2746 EDDY, LISA LARAE  
 CP-2755 MILAM III, GEORGE BAXTER  
 CP-2765 ALLEMAN, LUANNE  
 CP-2767 DEWITT, ANN MCCLEARY  
 CP-2788 POWELL, KRISTY H  
 CP-2873 RICHARDS, MICHAEL THOMAS

CP-2886 CALLAHAN, MICHAEL HOWARD  
 CP-2933 GELLINGS, LINDA KAY  
 CP-2940 LEONARD, KELLY ANNE  
 CP-3023 PIERCE, T LAURE  
 CP-3024 BEDIENT, PATRICIA M  
 CP-3095 PARKS, RANDY LEE  
 CP-3173 SABIN, MICHAEL WADE  
 CP-3191 LOCK-SMITH, CYNTHIA HARRIS  
 CP-3239 BARBER, JENNIFER ANN  
 CP-3249 O'KEEFE, CLAIR LEE  
 CP-3301 VASQUEZ, VALERIE ANN  
 CP-3304 ARRIOLA, CARL DOMINIC  
 CP-3328 HIEBERT, LESLIE DIANE  
 CP-3358 HARRY, PATRICIA J  
 CP-3361 PEBBLES-HERSLEY, ROCHELLE  
 CP-3389 GUYMON, KARI LYNN  
 CP-3439 COCHRAN, CINDY M  
 CP-3561 BRODERICK, MICHAEL T  
 CP-3631 JURGENS, ROLLAND DELOS  
 CP-3634 RUBY, NICOLE MARIE  
 CP-3699 LEE, CHENG YEN LUCIA  
 CP-3707 STORER, SEAN L  
 CP-3743 HALL, CHARLES A  
 CP-3746 DIFRANCO, ROBERTA J  
 CP-3747 GUNDERSON, MARILYN L  
 CP-3776 GERING, NOELLE LYNAE  
 CP-3781 BINGHAM, TRENT D  
 CP-3796 ROLFE, PAMELA K  
 CP-3817 MITCHELL, MELODY J  
 CP-3864 DICKERMAN, JAY DEE  
 CP-3870 JOHNSON, CRYSTAL RAE  
 CP-3899 ELLIOTT, HAROLD D  
 CP-3902 GIAMMONA, MICHELLE C  
 CP-3905 STRICKLAND, JANICE L  
 CP-3926 MADISON, M LORETTA  
 CP-3928 SHANDRO, LORI ELLEN  
 CP-3933 BUCK, DARLA SOVEREIGN  
 CP-3975 HAYS, MATTHEW SCOTT  
 CP-3985 BLACKLOCK, BRENT R  
 CP-4002 GLEASON, RONALD MARK  
 CP-4014 STEWART, SAMUEL R  
 CP-4078 COLE, KELLEEN M

### Reinstated Licensees:

CP-2001 ROGER ATKINSON  
 CP-2658 KELLY FULLER  
 CP-2407 NANCY GWIN  
 CP-3462 JULIAN ISSLER  
 CP-2237 ROBERT JIMENEZ  
 CP-0888 DANIEL KERN  
 CP-1861 KEVIN LEEP  
 CP-3314 PAULINE YOUNG

**Lapsed Status:** License is suspended; may not practice public accounting or use the CPA or LPA title. May retain, but not publicly display a wall certificate.

**Inactive Status:** May not practice public accounting; must use the title CPA Inactive or LPA Inactive. No CPE required. May display an "Inactive" wall certificate.

**Retired Status:** At least 60 years of age; may not practice public accounting; must use "CPA or LPA-Retired"; no CPE required. May display "Retired" wall certificate.



## Idaho State Board of Accountancy

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

**Fall 2002**

### 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](mailto:slenon@boa.state.id.us)**