

IDAHO STATE BOARD OF ACCOUNTANCY NEWSLETTER

New Board Members

Louann Krueger, retired Vice-President with Wells Fargo, was appointed by former Governor Kempthorne to the Idaho State Board of Accountancy. Ms. Krueger is filling the unexpired portion of Donald Etter's term as the Board's Public Member. Her current term runs through August 31, 2007.

Monte Warwick, Partner with Eide Bailly, was appointed by Governor Risch to the Idaho State Board of Accountancy on September 22, 2006. Mr. Warwick is filling the CPA Member position vacated by R.Craig Rasmussen. His term runs through August 31, 2011.

**WELCOME TO THE BOARD
LOUANN & MONTE**

CPE Committee Opening

We will be having openings on the CPE Committee. The committee is made up of ten licensed CPAs and LPAs. The committee reviews and evaluates CPE programs, considers applications for exceptions, and address other issues as the Board assigns. The committee meets once a year, usually on the first Thursday of March. The Board pays expenses incurred by members.

Please contact: **Sue Lenon at 334-2490 or slenon@isba.idaho.gov** if you would be interested in serving on this important committee.



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BOARD OF ACCOUNTANCY DUE DATES

All forms can be found on our website
www.isba.idaho.gov

CPE obtained Jan 1 through Dec 31	Late Renewal Online July 2 – July 31 (With \$100 fine added)
CPE report January 31 of following year (Must be postmarked by January 31)	Board Lapsed Status Any license not renewed by July 31 Reinstatement required
Yearly License Period July 1 – June 30 (Must be postmarked by July 1)	Annual Firm Registration Period Oct 1- Sept 30 (Must be postmarked by September 30)
License Renewal Online May – July 1	

To avoid late fees, deadline date mailings MUST have a **legible US Postal date stamp**. Postal meter dates are NOT acceptable .

Please cut out & save.

Proposed Rule Changes

The Idaho State Board of Accountancy is proposing four minor rule changes. These proposals will be reviewed by the 2007 Legislature. If the rule changes are accepted, they will go into effect at the end of the Legislative Session.

1. Update the standards being incorporated by reference. Idaho Code requires agencies to cite the specific year when we incorporate standards by reference. We incorporate CPE, AICPA and PCAOB standards. The CPE Standards are still accurate, but the AICPA and PCAOB Standards need to be updated from 2006 to 2007.



2. Change “Northwest Association of Schools and Colleges” to “Northwest Commission on Colleges and Universities.” CPA Exam candidates must obtain college education from schools that meet accreditation standards. An accrediting body referred to in our rules has changed its name from the “Northwest Association of Schools and Colleges” to the “Northwest Commission on Colleges and Universities.”

3. Remove the National Society of Accountants from our list of approved Administering Organizations. CPA Firms must undergo Peer Reviews performed by an approved Administering Organization. The National Society of Accountants is no longer performing Peer Reviews, and does not intend to offer the service in the future.

4. Change “fee” to “fine” for non-compliance with CPE reporting. The penalty for licensees who do not complete their Continuing

Professional Education and timely report it is currently referred to as a “fee” in our rules. Because this is an act of non-compliance with a regulatory requirement that is designed to maintain professional competency, it should be referred to as a “fine.”

In Memory...

William B. Mays, CP-0292

Active License: March 1, 1963 to June 30, 2003

Inactive License: July 1, 2003 to June 30, 2006

Died: March 22, 2006

John E. Millheisler, PA-0106

Active License: April 4, 1977 to June 30, 2005

Lapsed License: July 1, 2005

Died: August 13, 2006

Gilbert S. Quick, CP-0767

Active License: March 28, 1975 to June 30, 2003

Retired License: July 1, 2003 to June 30, 2007

Died: August 3, 2006

Notburga (Burga) M. Walthall, CP-2797

Active License: June 26, 1991 to June 30, 2006

Died: April 12, 2006

Notification of random audits will not be until after the January 31, 2007 CPE filing deadline.

CPE AUDIT NOTIFICATION

Active Licensees: Please be advised that beginning with the random audits conducted in 2007, you will not be notified that you have been selected for audit until after the January 31, 2007 CPE filing deadline.

PRACTICE PRIVILEGES vs HOLDING AN IDAHO LICENSE

If you currently hold an Idaho CPA license, but your principle place of business is not within the state of Idaho, you could change to Practice Privileges.

Why, you ask? Simple - the annual reporting is easier and the cost is lower.

Practice Privileges have to be renewed on an annual basis for \$50. There are no reporting

requirements for CPE or Firm Registration, as long as you are in compliance with your state board of accountancy requirements in these two areas.

Contact Sandy Gentry or Barbara Porter at the ISBA office if you have questions.

sgentry@isba.idaho.gov
or
bporter@isba.idaho.gov

New Practice Privileges

ADVANCE, TIM	PP-0267	TX	FINNEY, ROBERT C	PP-0229	WA
ANASTASI, PAUL J	PP-0248	WA	FOSTER, RONALD H	PP-0260	CA
ANDERTON, DAVID C	PP-0259	OR	FRANKLIN, JACKIE LYN	PP-0223	WA
BARNES, ANGELA	PP-0312	WA	FROEHLE, THOMAS	PP-0298	CO
BARTELT, EDWARD KEITH	PP-0276	CA	GAEBE, DOUGLAS R	PP-0275	CA
BEKKER, TRICIA J	PP-0265	OR	GAITTEN, STEPHANIE J	PP-0296	CO
BELL, RICHARD LIND	PP-0331	AR	GARRETT, DANIEL G	PP-0257	NE
BETTS, RICK	PP-0226	WA	GILLIGAN, MICHAEL LOUIS	PP-0308	CA
BISHOP, SALLY J	PP-0234	WA	GILSON, MICHAEL GILSON	PP-0307	CA
BIXLER, LORNA LOUISE	PP-0289	WA	GIUFFRE, MICHAEL F	PP-0258	CA
BONNER, ERIKA DONNET	PP-0302	UT	GRAVES, GEORGE W	PP-0270	OR
BOYD, LORI R	PP-0285	OR	GREEN, BRENT T	PP-0305	CA
BOYD, RONALD S	PP-0286	OR	GREEN, DAVID D	PP-0350	WA
BRAKE, SHERYL L	PP-0293	CO	GREENE, RICHARD N	PP-0240	UT
BREBNER, GRETCHEN G	PP-0351	WA	GROJEAN, MICHAEL	PP-0328	MO
BRIDGE, PAUL	PP-0261	CA	GROSS, GEORGE A, JR	PP-0315	TX
BROOKS, MICHELLE K	PP-0288	OR	HATHAWAY, BRENT L	PP-0290	CA
BROWN, BRANDON G	PP-0241	UT	HAYNIE, RAY	PP-0281	WA
BROWN, JEFFREY J	PP-0313	MN	HEINZ, TRICIA L	PP-0237	WA
BURROUGHS, MARK	PP-0333	VA	HINSEN, MARK	PP-0329	MO
BYBEE, CHASE M	PP-0221	UT	HINZ, DENNIS R	PP-0244	CA
CAMPFIELD, TAMARA C	PP-0294	CO	HJELMSTAD, ROBERT P	PP-0252	CO
CANFIELD, KENNETH B	PP-0316	UT	HUFF, ERIC M	PP-0224	CA
CARPENTER, JOHN	PP-0274	CA	HUGHES, BRUCE S	PP-0279	UT
CHRISTIANSON, REBECCA O	PP-0342	UT	HUSBY, RICHARD	PP-0301	CA
COLEMAN, MICHAEL	PP-0321	NJ	HUTCHINS, RICHARD B	PP-0340	CA
COLTRIN, MASON W	PP-0324	UT	HYLTON, CATHLEEN G	PP-0330	WA
DEMCHUK, DANIEL T	PP-0238	WA	JAKEMAN, GREGORY LEE	PP-0353	WA
DESIMONE, JULIE	PP-0253	WA	JANDA, JEFFERY C	PP-0264	CA
DRURY, ROBERT L	PP-0299	CO	JENSEN, CAROL E	PP-0349	WA
EDIC, WILLIAM C	PP-0227	CA	JOERIN, LISA A	PP-0225	OR
EDWARDS, MICHAEL TODD	PP-0245	CA	JOHNSEN, REX F	PP-0230	CA
EMBREE, MICHAEL	PP-0271	CA	JOHNSON, CELIA	PP-0295	CO
FALASCO, DANIEL T	PP-0266	CA	JORDAN, MICHAEL ALAN	PP-0310	CA

Practice Privileges cont.

KELLY, W EDWARD	PP-0292	CA
KEMPPAINEN, BRENNAL	PP-0344	WA
LANDERS, CHARLES M, JR	PP-0327	OR
LARSEN, HAROLD L	PP-0326	WA
LEAUANA, JOSEPH L	PP-0339	UT
LEDWITH, JAMES W	PP-0318	CA
LEWIS, PATRICK R	PP-0322	CA
LINDQUIST, ERIC	PP-0311	CA
LOUX, JANICE	PP-0348	WA
LUND, RANDAL L	PP-0325	OR
LYNCH, TARYN C	PP-0235	CA
LYONS, JAMES W	PP-0297	CO
MAILHOT, ANTHONY J	PP-0284	WA
MARQUEZ, MATTHEW	PP-0273	WA
MARTIN, TRENT RODNEY	PP-0255	WA
MARX, KEN	PP-0345	MO
MASCHE, DAVID E	PP-0231	CA
MCCARTNEY, FERROL	PP-0352	WA
MELONE, DAVID A	PP-0272	CA
MIRAMONTES, LOUIS P	PP-0291	CA
MOORE, JAMES	PP-0249	WA
MULLIGAN, CASSANDRA	PP-0251	WA
MUNK, NATALIE MARIE	PP-0303	UT
MYERS, ELAINE M	PP-0250	WA
NEILL, THOMAS G	PP-0228	WA
NEPO, ROBIN M	PP-0232	CA
NEUMAIER, KEVIN	PP-0336	CO
NEWCOMB, JEREMY	PP-0242	WA
NILSON, TROY	PP-0346	UT
ORSI, LEWIS HARLOW	PP-0254	WA
PARMELEE, MICHAEL E	PP-0236	CA
PATTERSON, JEROME C	PP-0314	MN

PHILPOT, JERRY SHANE	PP-0280	WA
PINTAR, BLAKE TORRENCE	PP-0262	CA
PLANESI, ROBERT LEE	PP-0243	CA
POGUE, COREY A	PP-0335	WA
PORCELLI, MARTHA	PP-0320	CA
QUINN, RACHELLE	PP-0347	OR
QUIRING, KAROL	PP-0282	CA
RASMUSSEN, ERIC W	PP-0269	UT
RILEY, DAVID C	PP-0306	NE
ROSE, MARK WILLIAM	PP-0219	OR
ROZENDAAL, JAMES W	PP-0239	CA
RUNNION, G LEE	PP-0277	CO
SADLER, THOMAS J	PP-0323	WA
SAMSON, MICHAEL W	PP-0268	CA
SAMSTAG, WINIFRED A	PP-0287	CA
SCHULTZ, PATRICIA J	PP-0283	CA
SILICANI, EDWARD F	PP-0300	CA
SMALL, DAVID B	PP-0341	CA
SMITH, AMY KATHLEEN	PP-0337	CA
SMITH, MARION L	PP-0334	OR
STEIMEL, DAVID A	PP-0317	CO
STURGIS, CLAY	PP-0256	WA
SVITAVSKY, ABEL E	PP-0319	CA
SWEET, LLOYD	PP-0304	CO
TAMBLIN, GARY W	PP-0233	CA
TEN HAKEN, JOYCE J	PP-0246	CA
THOMAS, EDWARD D	PP-0343	WA
TIKALSKY, TIMOTHY MARTIN	PP-0309	CA
TOWNSEND, RAMON B	PP-0222	UT
VAN DER BEN-DICKMAN, Y M	PP-0278	CA
WALDROP, ROBERT F	PP-0220	CO
WALKER, JAMES D	PP-0263	OR
YATES, RONALD J, JR	PP-0332	MT
YODER, DOYLE E	PP-0247	CA
ZAINER, TIMOTHY PETER	PP-0338	CA

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www.isba.idaho.gov



Reinstated Licenses since July 1, 2006

DASH, JUNE	CP-3734
FORBUSH, KIRBY J	CP-2087
LARSEN, MARY JO	CP-2042
LOCK-SMITH, CYNTHIA HARRIS	CP-3191
MARTINES, CARY MOSER	CP-2784
O'NEIL, MICHAEL CRAIG	CP-2401
WOOD, MICHELE D	CP-3046
ZABALA, JOHN EUSEBIO	CP-2200

New Risk Standards On 2007 Exam

The Uniform CPA Examination will not begin testing the new risk assessment standards (Statements on Auditing Standards #104-111) before the July/August 2007 testing window. The standards are effective for audits of financial statements for periods beginning on or after December 15, 2006 and early application is permitted. Making an exception to its current policy, the Board of Examiners determined the new standards will not be tested concurrently with existing standards on the Auditing and Attestation examination section.

Current BOE policy holds that new pronouncements are eligible to be tested on the Uniform Examination in the testing window beginning six months after a pronouncement's effective date unless early

application is permitted, in which case it is beginning six months from the issuance date and then both old and new pronouncements may be tested until the old pronouncement is superseded.

Working with ACT, a national educational testing company, the AICPA has been conducting training sessions to develop test items for all sections of the Uniform CPA Examination. It is accepting applications for volunteer question writers for the Financial Accounting and Reporting section until September 29, 2006. The deadlines for the other sections have passed. To volunteer, send an e-mail with a resume to thabick@aicpa.org.

Link to information about the Uniform Examination through www.nasba.org.

New Licensees

ALLEN, BRAD T	CP-4509	Exam	ID	HARRIS, BEAU D	CP-4521	Exam	ID
ALLRED, SCOTT C	CP-4576	Rec	MT	HECKET, CHERYL	CP-4530	Rec	AZ
ANAND, ANISHA V	CP-4535	G/T	WI	HIKSON, AARON R	CP-4537	Exam	ID
ANCIRA, CARLOS L, JR	CP-4540	Rec	TX	HOGGE, JAMES E	CP-4550	Exam	ID
ANDERSON, JOSHUA D	CP-4541	Exam	ID	HOWARD, RICHARD, JR	CP-4551	Rec	CA
ANDRUS, MICHAEL S	CP-4562	Exam	ID	HUNTER, LINDA	CP-4561	Rec	WA
BAILEY, CHAD A	CP-4568	Exam	ID	HYDE, ANNA J	CP-4579	Exam	ID
BODILY, EDWARD L	CP-4542	Exam	ID	JACKSON, KELLY	CP-4577	G/T	NV
BOWDEN, JAMES E III	CP-4536	Exam	ID	JACKSON, RICHARD O	CP-4525	Rec	CA
BOWN, RUSTON	CP-4543	Rec	TX	JACOBS, TRACI LYN	CP-4522	Exam	ID
BURKE, CAROLYN M	CP-4529	Exam	ID	JEPPESEN, KENNETH D	CP-4520	Rec	UT
CHRISTENSEN, TAMARA	CP-4544	Exam	ID	JOHN, TRISTAN L	CP-4515	Exam	ID
CLEGG, SAMUEL J	CP-4571	Exam	ID	KENYON, ANN M	CP-4510	Rec	CA
COCKCROFT, ASH R	CP-4545	Exam	ID	KNUTSON, WAYNE K	CP-4581	Rec	MT
COUCH, THOMAS R	CP-4503	Rec	GA	KOSTELEK, CARRIE	CP-4513	Rec	IL
COURSEY, ANNE E	CP-4528	Rec	MD	LARSON JR, JOHN A	CP-4508	Exam	ID
COX, KRISTOPHER J	CP-4569	Exam	ID	LAWRENCE, KIM H	CP-4560	Rec	CA
CRUMMER, CHRISTINE A	CP-4507	G/T	WA	LAYTON, CATHERINE D	CP-4564	Rec	WA
DE MARSE, KERRI J	CP-4582	Rec	CA	LINDSAY, AMY E	CP-4526	Exam	ID
DIGIOVANNI, RAYMOND	CP-4534	Rec	WA	MAMMONE, DEBORAH	CP-4527	Rec	OH
DOSKELAND, BJORN R	CP-4523	Exam	WA	MARTINEZ, CAMILLE R	CP-4570	Exam	ID
DREWNOWSKI, MAGDALENE	CP-4585	G/T	CO	MCGOWAN, JACELYN	CP-4518	Rec	NJ
ELVEN, CONSTANCE R	CP-4546	Exam	ID	MINERT, DAVID RYAN	CP-4586	Exam	ID
FENTON, LANCE S	CP-4533	Exam	ID	MORRELL, ADRIAN K	CP-4552	Exam	ID
FIELDS, JEFFREY S	CP-4502	Rec	CA	MYRICK, AMBER R	CP-4553	Exam	ID
FORSBERG, JUSTIN S	CP-4578	Rec	WA	PARDUE, KARA L	CP-4504	Rec	OR
GIBSON, JOHN E	CP-4532	Rec	NV	PRESCOTT, MARVIN K	CP-4575	Rec	UT
GRAYBEAL, RONALD A	CP-4539	Rec	OR	PULLIAM, RACHEL	CP-4516	G/T	CA
GREENWOOD, BENJAMIN H	CP-4547	Exam	ID	QUIST, LISA D	CP-4587	Rec	IL
GROENERT, DANIELLE L	CP-4548	Exam	ID	RASMUSSEN, DERK G	CP-4572	Rec	UT
HAGEN, DASHA E	CP-4583	Exam	ID	RHUMAN, RANDALL M	CP-4566	Exam	ID
HALLOCK, PETER M	CP-4512	Exam	ID	RUSSELL, LAURA L	CP-4506	Exam	ID
HANCOCK, ROBERT B	CP-4524	Exam	ID	SALAZAR, MANUEL	CP-4554	Exam	ID
HARMON, SHANNA L	CP-4549	Exam	ID	SCHWEIGERT, JACLYN R	CP-4584	Exam	ID
				SHANER, THOMAS C	CP-4519	Rec	CA
				SILER, JEFFREY W	CP-4555	Exam	ID
				SMITH, CURTIS A	CP-4505	G/T	UT
				SPEAKMAN, VALINDA K	CP-4538	G/T	CA
				STRINGHAM, TALON C	CP-4573	Rec	UT
				SUN, LINGZHI	CP-4511	Exam	ID
				SWANSON, LAIMA M	CP-4531	Rec	CA
				THOMAS, DEBORAH M	CP-4567	Exam	ID
				THOMPSON, JONI M	CP-4563	Exam	ID
				TOPPING, ULYANA G	CP-4514	Rec	WA
				WATTS, ROBERT A	CP-4556	Exam	ID
				WEBER, RICHARD M, JR	CP-4557	Rec	CO
				WELLS, BRANDON L	CP-4565	Exam	ID
				WHITE, MICHAEL A	CP-4574	Exam	ID
				WILLIAMS, JARED R	CP-4580	Exam	ID
				WIMMER, ROBERT W	CP-4558	G/T	WA
				WOLFF, MATTHEW B	CP-4559	Exam	ID
				YARBOROUGH, JUDY B	CP-4517	Exam	ID

~ Methods Of License ~

Exam=Examination Rec=Reciprocity G/T=Grade Transfer

Re-entry Into Active Status since January 1, 2006

Licensees holding Inactive or Retired licenses can return to an Active license by completing 80 hours of CPE in the 12 months prior to re-entry, and paying the \$20 additional for an Active License.

CARLSON, CONSTANCE MARIE	CP-4182
KESSLER, VERNA R	CP-4199
PRESCOTT, STEVEN	CP-2449
ZADOROZNY, JILL D	CP-3719

Inactive as of July 1, 2006

BAILEY, AMY POINTER	CP-3058	MEIER, DONNA A	CP-1203
BARNES, GARY LEE	CP-0957	MOORE, ALAN J	CP-1410
BELICA, ROBERT STEPHEN	CP-0948	MORSE, TERRI B	CP-4365
BURT, ANTHONY JAMES	CP-3346	MURAYAMA, KAZUKO	CP-3997
CATHER, CHARLES EDWARD	CP-4346	MURDOCK, CHERYL LEE	CP-3540
CORDERY, BRENDA JAYNE	CP-3696	NELSON, ARLENE G TRAMP	CP-4371
FRESK, DAVID KEENE	CP-3381	NORBY, BRYAN SCOTT	CP-1411
GABRIELSEN JR, R JOSEPH	CP-2435	PARKINSON, EDWARD JAMES	CP-0765
HEGE, MARY SUE CHRISTENSEN	CP-2801	PARRY, RYAN	CP-4382
KAUFMANN, ELIZABETH ANN	CP-4385	REMINGTON, CAROLYN DEE	CP-2315
KLEVELAND, JEFFREY CARL	CP-4322	SENEFF, MARK ELLIOT	CP-2575
KOEP, COURT ALEXANDER	CP-2507	SULLIVAN II, PATRICK JOSEPH	CP-2794
LANSBERRY, GREGORY R	CP-0890	SWANN, TAWNI K	CP-4161
LEFFLER, JERRY LYNN	CP-4165	VERBANAC, JEANNINE M	CP-3760
LINDSTROM, MICHAEL R	CP-1535	WARD, JERRY NOLAN	CP-2372
MARSHALL, ROBERT NORMAN	CP-1564	WILLIAMS, RULAND NEELEY	CP-0501
		WOODS, KAYE	CP-2253

Retired as of July 1, 2006

EARL, DENNIS T	CP-3576	PIRRONG, GORDON DALE	CP-0406
HARVEY, MAHLON ORAH	CP-0786	TRAVIS, JOHN CALVIN	CP-0661
KURTZ, KARL BUNNING	CP-0340	WILSON, ELMER WILLIAM	PA-0226
NICKISCH, KEITH CHARLES	CP-0816		

Lapsed as of July 1, 2006

BAILIE, JAMES L	CP-4045	EYOLFSON, CYNTHIA STONE	CP-2639
BARKAS, DIANNE JANET	CP-1251	FISHER, SANDRA MARIE	CP-3887
BARKER, JOHN D	CP-3535	GARMON, SHARON DAWN	CP-0821
BEATH, RICHARD W	CP-3820	GAUTIER, THOMAS A	CP-1172
BEAUMONT, FRITZ	CP-1120	GIESE, CORY WILLIAM	CP-4426
BERGQUIST, KIMBERLY K	CP-3867	GREEN, CRAIG	PP-0117
BRINTON, J EMERSON	PA-0029	GRIMAUD, STEPHEN E	PP-0040
BROWN, KENETH L	PA-0082	GROW, C SCOTT	CP-0938
BRUEGGEMAN, ARTHUR F	CP-3072	HALLISSEY, SEAN P	CP-3662
CONLIN, WILLIAM BART	CP-0575	HILL, DOLORES GABRIELLA	CP-2462
CORSON, LORI A	CP-3970	HOLM, ROBERT	CP-0924
CRANDALL, HARVEY LESLIE	CP-0323	IVERSON, GREGORY J	CP-3733
CURRY, LORI	CP-2854	JABLONSKI, TERRANCE A	CP-3398
DARLINGTON, TAWNYA L	CP-4271	KONVALIN, JENNIFER L	CP-4170
EASTMAN, STEPHANIE JO	CP-2932	LITTLE, HARRY M	CP-0467

Lapsed as of July 1, 2006 cont.

MARKO, AMY JO	CP-2521
MAYS, WILLIAM BEDFORD	CP-0292
MINER, NILE HILLMAN	PA-0205
MOODY, D PAUL	CP-4281
OGATA, BRET V	CP-2872
O'MELIA, LAURA FRY	CP-3082
POOK, PATRICIA JUNE	CP-2516
PRESTON, FRANK F	CP-2558
REYNOLDS, T DONALD	CP-0424
RIECKERS, PAUL ALLEN	CP-4147

Disciplinary Actions

Shane Saunders CP-3784 had a complaint filed by a former employer alleging fraudulent activities while Mr. Saunders was the company's controller. No criminal or civil charges were filed. Mr. Saunders signed a stipulated consent agreement to place his license into "Lapsed in Lieu of Disciplinary Proceedings." The Board issued a Final Order in April 2006, accepting the consent agreement and retaining rights to reopen the complaint if Mr. Saunders should apply for reinstatement.

Michael J. Mather CP-2483 submitted unacceptable documentation for his 2005 CPE hours when he was randomly selected for audit. Mr. Mather also reported a class on his 2005 CPE report that he claimed in 2004. Mr. Mather elected to sign a stipulated consent agreement to place his license into "Lapsed in Lieu of Disciplinary Proceedings" status. The Board accepted the agreement and issued a Final Order in July 2006.

The following individuals failed to complete CPE, Firm Registration, and/or License Renewal requirements by July 31, 2006. The Idaho Accountancy Act Rules directs the Board to automatically place their licenses into Lapsed status. If you are aware of any of these licensees trading on the CPA without a License, please notify **ISBA**.

Board Lapsed

ANDERSON, SARAH ANN	CP-4227
BEDNAR, BRIAN J	CP-3915
BELL, FREDERICK R	CP-2491
CLARK, JOHN RICHARD	CP-3075
COOPER, STEVEN CARL	CP-2303
DAMRON, DREW T	CP-4299
DASH, JUNE *	CP-3734
DIGIOVANNI, RAYMOND ALLEN	CP-4534
FISCHER, SCOTT ANTHONY	CP-2416

RIGG, KEVIN MICHAEL	CP-4109
SADLER, THOMAS J	PP-0323
SELLMAN, MICHELLE LEA	CP-4062
SMITH, DEAN A	PP-0067
SPEISER, KERRE L	CP-3993
STILWELL, KAY LILITH	CP-1193
SWEEZY, BRETT R	CP-3193
THUESEN, EILEEN WORKMAN	CP-2563
WALTHALL, NOTBURGA MARIA	CP-2797
WHITEHEAD, MARC KEVIN	CP-2649
WORMS, CHRISTINE BALLARD	CP-3807
ZADOROZNY, JILL D	CP-3719

Cease and Desist Orders

Individuals who violate the Idaho Accountancy Act and Rules, but do not hold a current Idaho CPA license, are subject to Cease and Desist orders by the Board.

GARY BERMENSOLO Holding out without a license. Signed agreement to discontinue using CPA title.

VAUGHN ELLIOT LARSEN Holding out without a license. Signed agreement to discontinue using CPA title.



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FORBUSH, KIRBY J *	CP-2087
GIBBS, JONATHAN G	CP-2863
HOBSON, FRANK DONNELL	CP-2244
KELL, BARBARA ANN	CP-3225
KELLY, SANDY ANNE	CP-2813
KICKLIGHTER, JAIME PATRICIA	CP-4128
KLEIN, SEBASTIAN MAMORU	CP-3086
LESLIE, ROBERT J	CP-4448
MATHIEUS, MICHAEL JOHN	CP-3980
MCAFEE, MICHAEL STAFFORD	CP-1809
MIDDLETON, ALAN WARD	CP-4259
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