

IDAHO STATE BOARD OF ACCOUNTANCY NEWSLETTER

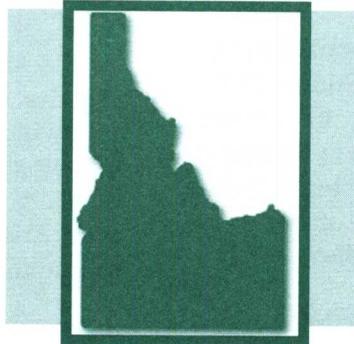
Board Members Appointed

Governor C.L. "Butch" Otter appointed the Idaho State Board of Accountancy's newest member, Joan Jagels, CPA. Her term is effective as of September 2007.

Ms. Jagels has been appointed to a five-year term on the Board. She replaces Bette Jo Berryman, LPA from Meridian who completed her term in August.

During Ms. Berryman's term she worked as a liaison for both the Peer Review Oversight and Continuing Professional Education committees.

The Board is also pleased to announce that Governor Otter re-appointed Luanne Krueger as the Board's Public Member. She is from Boise and will hold the position of Treasurer during this years term.



Welcome to the Board Joan Jagels,
welcome back Luanne Krueger,
and thank you for your years of hard work
on the Board, Bette Jo Berryman !!!

INCREASED CANDIDATE NUMBERS WARRANT A 2ND TEST SITE IN IDAHO !!!

Where: Idaho State University
1001 South 8th Avenue
Pocatello, Idaho 83209
When: Fall 2007

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Idaho Accountancy Act and Rule Change Proposals for 2008

The Idaho State Board of Accountancy received comments from licensees around the state this past spring and early summer on suggested changes to the Act and Rules. All of the proposals were well received, with a few concerns voiced about the Ethics CPE requirement being annual, instead of every two years.

In response, the ISBA decided at their July 2007 meeting to amend the proposal. The Board is now proposing that four hours of Ethics CPE be completed every two years.

The Board, along with the Idaho Society of CPAs, intends to introduce a legislative proposal and rule changes to that will go into effect July 1, 2008.

Act changes

- dropping the Retired CPA license age from 60 to 55
- eliminating notice and fee for Practice Privileges
- expanding the definition of "good moral character"

Change Proposals cont...

Rule changes

- adding an Ethics CPE requirement of 4 hours every 2 years
- requiring new or reinstated licensees to take 2 hours of state-specific Ethics CPE
- expanding Board's authority to share discipline dockets with other State Boards
- adding a time frame for Firms to enroll with an Administering Organization if the one they are using no longer offers Peer Reviews
- deleting obsolete references to the paper-based CPA Examination
- removing instructor's name as a required field on CPE Reports
- exempting Idaho licensees whose principal place of business is out of state from CPE reporting
- clarifying client-accountant confidentiality privilege

CPE COMMITTEE VACANCY

There is one three-year term open on the CPE Committee for the Twin Falls area.

Interested CPA or LPA licensees from that area should email a short work bio to Sue Lenon at slenon@isba.idaho.gov before September 28, 2007. An appointment will be made at the October 4th Board Meeting.

The CPE Committee meets once a year on the first Thursday in March.

Its duties are:

1. evaluate reported CPE;
2. consider applications for extensions, exceptions or exemptions, and to assess penalties as permitted by Rule 502; and,
3. review audited CPE reports for compliance.

**If you would like to be considered for the
CPE Committee vacancy
apply by: 9/28/07**

2006 CPA Examination "Paste Issue"

This issue impacted a small number of candidates in the 2nd, 3rd, and 4th testing windows of 2006. It occurred when a candidate used Ctrl-V on the keyboard to paste special characters during the computerized CPA Exam. It was found following the release of the first wave of revised diagnostic score reports in November 2006, when a small number of candidates contacted their state boards concerning their written communication scores.

In January 2007, an investigation determined that using "Ctrl-V" to paste special characters blocked the transmission of written answers to the file to be graded. The investigation also determined that the responses could be retrieved from a different file.

All candidates impacted by this situation had their exams rescored, and all score changes were reported. If the candidate's status changed from Fail to Pass, the AICPA will refund test fees and reasonable expenses for candidates.

The issue has been addressed for the 07Q1 testing window and beyond.

Reinstated Licenses

JACOBSEN, PAUL ROBERT	CP-1914
OZENBERGER, JULIA ANN	CP-2939
RAVSTEN, JULIE SUTTON	CP-2790

Re-Entries

ANDAZOLA, GARY RAY	CP-0795
MURDOCK, CHERYL LEE	CP-3540

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

FIRM REGISTRATION REVIEW

This is the first year Firm Registration has been offered online. Enhancements and improvements will be made to the system, but even in its infancy one-third of the Firms renewed online during License Renewals. Firm Registration will remain online through the renewal deadline date of September 30.

Firm Registration Notices and a "Licensee Association List" will be sent to Firms that have not renewed. Use this as a basis to renew online. Please make additions or subtractions to the list and return it to us. If you do not wish to renew online, you may download a form from our website, fill it out and attach the "Licensee Association List" to it prior to mailing it in with your appropriate fee.

Firms that renew or have renewed online will receive a copy of the "Licensee Association List" for your firm. Please update it and return it. If the

CPE REVIEW

CPE is on a calendar year from January 1 through December 31. In Idaho, timely reporting of CPE is between November 20 and January 31 of the following year. The CPE form can be downloaded to your computer from our website anytime during the year to be filled out as you attend your CPE classes. After November 20 and before January 31 of the next year, you may email the completed form as an attachment to our office and you will receive a return email as your confirmation. Forms received after the January 31 deadline are subject to a fine that increases each month until received.

Idaho follows the Joint AICPA/NASBA Statement of Standards for CPE programs, without deviation or addition, CURRENTLY. Download a copy from our website by clicking on CPE. Beginning in 2008, Idaho will require 4 CPE credits of ETHICS be included within the CPE requirement of a rolling total of 80 CPE credits every two years.

form is correct as you have received it, email a confirmation with your firm name and number to slenon@isba.idaho.gov. This step will be eliminated next year with the enhancement to online registration.

Firm Registration Notices will be sent to all licensees in September. It is the licensees' responsibility to make certain they are included on their Firm's registration for October 1, 2007. Licensee's that receive a notice but do not respond will incur a \$100 fine that must be paid prior to being eligible for renewal in 2008. If you receive a notice and feel you have received it in error, call or email the Board office.

GO GREEN WITH ONLINE FIRM REGISTRATION

AVAILABLE THROUGH SEPTEMBER 30TH

www.isba.idaho.gov



Earn vacation miles, save time, save a stamp, save tree !

Some of the most frequently asked CPE questions are answered below.

"What if I do not have my required CPE credits by December 31?" Submit the credits you have prior to the deadline date and request an extension for the remainder. You are required to obtain 1.5 times the missing credits and must submit them no later than May 31 of the following year if your extension request is granted. None of the additional credits may be applied to that current year requirement for CPE. Persons requesting extensions are automatically required to send in documentation of all CPE for that year's reporting and will be placed on the Audit List for the following year. If a medical condition is the reason, request an exception by submitting a letter from your Doctor stating the reason you were unable to obtain the necessary credits.

Continued on page 6

Disciplinary Actions by the Board

Robert L. Layton PA-0201 **Blackfoot, Idaho**

The Idaho State Board of Accountancy filed a complaint for failure to comply with Firm Registration and Peer Review requirements. Mr. Layton signed a stipulated consent agreement to: accept a letter of reprimand; pay a \$2,000 fine; and complete required Peer Reviews by October 30, 2007.

Michael J. Ruffing CP-3232 **Buhl, Idaho**

The Idaho State Board of Accountancy filed a complaint for failure to comply with Firm Registration and Peer Review requirements. Mr. Ruffing signed a stipulated consent agreement to: accept a letter of reprimand; pay a \$4,000 fine; and complete required Peer Reviews by October 30, 2007. However, Mr. Ruffing did not renew his CPA license and is currently in Board Lapsed status.

Robert D. Thurston CP-1800 **Twin Falls, Idaho**

The Idaho State Board of Accountancy filed a complaint for failure to comply with Firm Registration and Peer Review requirements. Mr. Thurston signed a stipulated consent agreement to: accept a letter of reprimand; pay a \$2,000 fine; and complete required Peer Reviews by October 30, 2007.

Inactive Licenses 7/01/07

ANDERSON, KATHRYN MARIE	CP-0742
BEVIS, ROBIN LANCASTER	CP-1446
BURKE, NATHAN L	CP-2928
CAGLE, BETH ELLEN	CP-3447
CLOUGH, ANNE	CP-4617
GOODWIN, RICK LEE	CP-2226
GOSSAGE, BRIAN H	CP-3952
GOWLAND, KIMBAL L	CP-2089
GREAVES, RICHARD D	CP-3441
GROTE, JACQUELINE S	CP-3202
HOWERTON, BRYAN DWAIN	CP-2834
JUCHAU, TERRALYN BLEI	CP-1402
KNIGHT, TINA LOUISE	CP-4393
LARSON, MATTHEW S	CP-4022
MONTGOMERY, VERONICA C	CP-1630
ORTON, CRAIG FERRIN	CP-2512
PFEIFFER, GREGORY CHARLES	CP-3350
ROURKE, RICHARD L	CP-1282
SINGLETON, TERRY JESSE	CP-0709
SUDDRETH, RODERIC CRAIG	CP-1348
VINCEN, KATHRYN L	CP-3254
WARWICK, RYAN C	CP-4157
WATT, JAMES RUSSELL	CP-0694
WILSON, RONALD SCOTT	CP-4294

In Memory of...

Neal A. Jordan CP-0055

July 5, 1911 - March 14, 2007

Merrell Cordon Smith CP-0617

November 6, 1926 - August 4, 2006

Gail Eugene Harder CP-0446

March 20, 1942 - July 24, 2007



www.isba.idaho.gov
Download the latest forms
from our site

Board Lapsed Licenses 7/01/07

BRASHER, DARYN J	CP-3070	NACHTIGALL, JILL L	CP-4343
DREWNOWSKI, MAGDALENE E	CP-4585	PETERSON, BRENT C	CP-0831
ELLINGSON, TAMERA SUE	CP-3274	PIERCE, BARBARA F	CP-3138
ENDOW, FRED KAZUO	CP-2774	POCOCK, JOSLYN PATRICIA	CP-2675
GARDNER, STEPHEN R	CP-0300	REMINGTON, CAROLYN DEE	CP-2315
GINES, RALPH JUNIOR	CP-1317	ROBERTS, MARK W	CP-4604
HAMBLIN, WAYNE J	CP-3991	RUFFING, MICHAEL J	CP-3232
HOLDORF, BECKY MARIE	CP-4404	SHEPHERD, DEBORAH A	CP-1827
HOYD, KENDALL R	CP-3242	TROYER, DOYLE	CP-1818
LEFFLER, JERRY LYNN	CP-4165	WALTERS, PAUL RAYMOND	CP-4452
MACCULLOCH, MARGARET M	CP-3040	YOUNG, PAULINE RAE PERRY	CP-3314
MIYASAKI, GARY WAYNE	CP-1248		

The following individuals failed to complete CPE, Firm Registration, and/or License Renewal requirements by July 31, 2007. 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**.

Lapsed Licenses 7/01/07

ALLEN, MARY FRANCES	CP-2468	LAYTON, CATHERINE D	CP-4564
ANDERSON, RICHARD E	CP-2856	MARUJI, ALLAN	CP-1717
BARRUS, MELVIN HENRY	CP-1118	MCDONOUGH JR, ROBERT W	CP-3245
BEUKELMAN, SHIRLEY LAVAUN	CP-1020	MCNEELY, MARYANN L	CP-3637
BOUWMAN, FREDERICK J	CP-4298	MOON, JEFFREY H	CP-2945
CAULK, TIFFANY MARISSA	CP-4253	NETT, STEVE L	CP-3395
CORNWELL, RALPH	CP-0351	PARKINSON, EDWARD JAMES	CP-0765
CRANE, ROZANN	CP-1378	PIEPER, FREDRICK GRANT	CP-3567
CROWDER, ANN MARGARET	CP-3126	RYDALCH, KENT MILES	CP-0500
DALEY, R TIM	CP-0383	SCHWEIGERT, JACLYN RAE	CP-4584
DICKSION, KELLY D	CP-3468	SILVERMAN, IVAN B	CP-2852
DUNN, RANDY EVANS	CP-2540	STOLWORTHY, CINDY S	CP-3315
ELLERD, CHRISTINE A	CP-2261	STOVER, RICHARD C	CP-4210
ERICKSON, WARREN NORMAN	CP-4055	THOMAS, KAREN NYSTROM	CP-2602
FRECKLETON, JASON LAWRENCE	CP-4410	TWISS, JOHN D	CP-4387
FULLMER, NEIL A	CP-4495	VACH, JOEL ASHLEY	CP-3918
GEDDE, CATHERINE M	CP-3932	WALKER, LAREN RAY	CP-3317
GUNNING, BARBARA BROWEN	CP-2275	WESTBERG, STEVEN MCLEAN	CP-2411
GWIN, NANCY ESTLOW	CP-2407	WILKINSON, CANDACE FORKEL	CP-2731
HOGGE, JAMES EDMUND	CP-4550	WILSON, ELMER WILLIAM	PA-0226
JANS, JAMES PATRICK	CP-3404	YOUNG, DEBBI LYNN	CP-3564
KURTZ, KARL BUNNING	CP-0340		

Retired Licenses 7/01/07

BUSBOOM, RICHARD LEE	CP-0569	LOYND, GAIL E	PA-0064
CYPHER, VICTOR BRUCE	PA-0283	MCCALL, ROBERT H	CP-1279
GROOTHUIS, M D	CP-0870	RUMPF, CHARLES R	CP-4615
GUDGELL, GERY BRYCE	CP-3084	SELLMAN, WILBUR EUGENE	CP-0739
KEITH, THEODORE F	CP-0463	STONE, JERRY DUNCAN	CP-0565
KNUTSON, WAYNE K	CP-4581	TAFT, JANICE LINAMARIE	CP-3421

CPE REVIEW cont...

"Will this Self-Study program count?" There is one major question to ask the provider of any program you are considering purchasing for your CPE requirement, does the program offer "interactive feedback and will I receive a certificate". According to the Commentary for Standard No. 7, "...CPE program sponsors of self-study programs must elicit participant responses to test for understanding of the material, offer evaluative feedback to incorrect responses, and provide reinforcement feedback to correct responses". An exam with a minimum passing grade of 70 must be completed before CPE credit is issued for the course. If the program is by one of the QAS sponsors on NASBA's website, it should qualify.

"Do I have to send documentation in with my CPE report?" No, only if you are audited or request an extension are you required to supply copies of your certificates for all CPE reported.

"Do I need a certificate?" Yes, CPE sponsors must provide documentation of your participation (See # 44, Standard #17) with the appropriate information outlined, usually this is in the form of a certificate. CPA's should retain this certificate for 5 years.

"Do college credits count?" Yes, one semester credit = 15 CPE credits; quarter system credits = 10 CPE credits. (See #32)

"If I send in my CPE report at the beginning of the reporting period (usually around November 20th), will I increase my chance of being AUDITED?" No, a random selection for Audit is computer generated the middle of November. If you send in your CPE report early and your name is one on the audit list, you will receive your notice sooner. This gives YOU time to compile copies of your certificates for submission prior to the first of the year.

What is "Qualified" as in Standard # 4? "Qualified" is not specifically defined in the standards. Standard # 4 indicates "Qualified" would be determined by education and/or experience on an individual basis.

What defines an "Independent Party" as in Standard # 15? To maintain "Independence", the reviewer should not be involved in the development of the program. "Independence", as typically associated with internal control, would imply that the reviewer not be influenced by the program developers. In most cases, involvement in the development of the project and being independent from the author will be clear. It is possible for an author and reviewer to work for the same firm and be independent. It would be the author's responsibility to prove independence and the Board's decision whether this independence has been proven.

"Published" in the spirit of the standard suggests a broad interpretation of publication to allow for in-house and small publications. The presenter of a quality in-house presentation may improve professional competence as much or more than a large public presentation. The standards allow equal opportunity to both of these presenters to earn CPE credit. An in-house presentation may be publicized through an interoffice email and a large presentation may use more formal publishing avenues; however, the standards allow for both to be considered to be "published".

CPE CREDIT REVIEW NOW AVAILABLE ON OUR WEBSITE!

Licensees can now go to our web site and view their approved 2007 CPE credits and review their required 2008 CPE credits. Just follow the link from our main page! www.isba.idaho.gov

RENEWAL NOTICES vs. RENEWAL FORMS

In an attempt to maintain the current fee structure, reduce costs and GO GREEN, the office will no longer be sending forms to everyone. The renewal notice is less expensive to print and mail than the forms! Most the licensees have access to computers for online renewal! The website is available for downloading the forms if you wish to mail one in.

Renew online and help us **GO GREEN!** Early renewals eliminate additional renewal notices being sent. We appreciate everyone's help and understanding.



New Licensees

ADAMS, CLINT BYRON	CP-4666	Exam	ID	7/05/2007
BUCK, TAMARA LYNNE	CP-4670	Exam	ID	7/05/2007
DEWEY, RANDY LYNN	CP-4669	Exam	ID	7/05/2007
DYKSTRA, RACHEL ELIZABETH	CP-4652	Exam	ID	4/10/2007
EIGLER, STUART ANDREW	CP-4661	Reciprocal	CA	7/01/2007
EIGLER, TERESA JEAN	CP-4665	Reciprocal	CA	7/02/2007
GERING, RENAE TRICIA	CP-4654	Exam	ID	4/12/2007
GRAY, JARED COREY	CP-4658	Exam	ID	7/01/2007
HARRISON, CHRISTOPHER MUIR	CP-4664	Exam	ID	7/02/2007
HOTCHKISS, JASON G	CP-4649	Grade Transfer	CA	4/05/2007
HOUSTON, ZACHARY DAVID	CP-4668	Exam	ID	7/05/2007
HYATT, ROSS BRENT	CP-4656	Exam	ID	5/10/2007
JOHN, TIMOTHY WILLIAM	CP-4671	Exam	ID	7/05/2007
JOHNSON, BLAKE ROSS	CP-4663	Exam	ID	7/01/2007
LOFTIS, NANCY L	CP-4657	Grade Transfer	WA	5/03/2007
LONG, SARAH ANN	CP-4662	Reciprocal	AZ	7/01/2007
MILLER, WILLIAM EARL	CP-4667	Exam	ID	7/05/2007
VAUGHN, CECILY C	CP-4660	Exam	ID	7/01/2007
VERNIEUW, CHASE	CP-4659	Reciprocal	VA	6/11/2007
WATSON, MARK ALAN	CP-4651	Exam	ID	4/10/2007
WONDRICK, SHAYLEE KATHRYN	CP-4653	Exam	ID	4/10/2007
WRIGHT, BRIAN D	CP-4650	Reciprocal	UT	4/05/2007
YOUNG, LUCAS JOHN	CP-4655	Exam	ID	5/01/2007

ALLEN, KLANCY M	PP-0448	WA	7/01/2007
BENSON, KEITH LYLE	PP-0453	CA	7/01/2007
BOHRER, DANIEL C	PP-0446	UT	7/01/2007
CRANE, ROZANN	PP-0444	CA	7/01/2007
CUPINGOOD, STEVEN JEFFERY	PP-0452	CA	7/01/2007
DELMESE, ROBERT	PP-0438	WA	7/01/2007
DINICOLA, CARL S	PP-0434	CA	5/10/2007
ECKWEILER, JOHN ANTHONY	PP-0454	CA	7/01/2007
ERICKSON, WARREN	PP-0441	WA	7/01/2007
FLEETWOOD, SAMUEL E	PP-0437	WA	5/30/2007
FLERCHINGER, KEVIN	PP-0451	WA	7/01/2007
GANTMAN, ANDREW LOWELL	PP-0455	CA	7/01/2007
GOLDSBERRY, BRETT R	PP-0449	UT	7/01/2007
HARDY, STEPHEN ERIK	PP-0459	WA	7/02/2007
JARAMILLO, JARDUN	PP-0445	OR	7/01/2007
JOHANSEN, KEVIN L	PP-0460	UT	7/09/2007
LANTZ, MARCY D	PP-0440	OR	7/01/2007
LINDER, RICHARD ALAN	PP-0456	CA	7/01/2007
MARUJI, ALLAN	PP-0442	WA	7/01/2007
NEFF, JUSTIN	PP-0443	WA	7/01/2007
RICE, ERIN	PP-0433	OR	4/12/2007
SHIH, DER-JANE	PP-0457	CA	7/01/2007
SPAANSTRA, TODD A	PP-0436	MI	7/01/2007
SPUHLER, K MICHAEL	PP-0447	UT	7/01/2007
SUHAJDA, ROBERT JAN	PP-0450	CA	7/01/2007
TEICHNER, RICHARD M	PP-0432	NV	4/12/2007
WALKER, MELANIE R	PP-0435	WA	5/15/2007
WENDLER, THOMAS ENIS	PP-0458	CA	7/01/2007
ZHANG, XUAN	PP-0439	WA	6/05/2007

New Practice Privileges



Idaho State Board Of Accountancy

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Web isba.idaho.gov

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Boise ID 83702

Address Change? Let Us Know!

Licenses, 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 _____

Online address changes are available. If you don't have a password, please contact the Board office.

Mail to: Idaho State Board of Accountancy or FAX : 208-334-2615
PO Box 83720
Boise, Idaho 83720-0002 or E-MAIL: aaleto@isba.idaho.gov