



# Idaho State Board of Accountancy

Fall 2009 Newsletter  
Volume 32 Issue 2

## From the Director

What services can a CPA or LPA offer that a non- licensee cannot?

There are services that can only be offered by an individual holding an Active CPA or LPA license. We refer to them as “Reserved Services.” Licensees may provide compiled, reviewed, or audited financial statements. They may also provide an examination of prospective financial statements. When licensees provide these types of services, they must register their firm with the Idaho State Board of Accountancy, and undergo Peer Review at least once every three years.

Non-licensees are not permitted to offer these types of services to their clients. The Idaho Accountancy Act and Rules allows non-licensees to provide “assembled” or “prepared” financial statements for their clients. They are commonly referred to “plain paper” financial statements. They are similar in scope to a compilation. But they cannot be referred to as “compilations”; the non-licensees cannot say they have “compiled” the information; nor can the non-licensees purport to have prepared the financial statements in accordance to AICPA Professional Standards. Section 54-226, *Idaho Code*, contains verbiage often referred to as “Safe Harbor Language” that may be attached to these statements. They may be issued for third party reliance.

The Idaho Accountancy Act and Rules allows our Active licensees to issue the “assembled” or “prepared” financial statements just like non-licensees can, PROVIDED the licensee does not issue any compiled, reviewed, or audited financial statements for any clients. If licensees elect to offer this kind of service, they must attach Idaho’s Safe Harbor Language to the financial statements. There are no firm registration or Peer Review requirements for these services.

(Continued on page 6)

## New Board Chair

Mr. Monte E. Warwick, CPA is our new Board Chair. He and the other officers were elected at the Board’s July meeting.

## Board Members Appointed

Governor C.L. “Butch” Otter has appointed to the Idaho State Board of Accountancy two new members. Their terms were effective as of September 2009.

Mr. G. Brandon Panatopoulous, CPA from the firm of Deloitte & Touche in Boise, has replaced Mr. Samuel K. Cotterell, CPA who completed his term in August.

Mr. D. Lynn Smith, CPA from the firm of Galusha Higgins & Galush in Idaho Falls, has replaced Mr. Charles W. Clark, CPA who also completed his term in August.

*Thanks Sam & Charlie for all your hard work!*

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# Idaho State Board of Accountancy

## Continuing Professional Education

### CPE Ethics – the start of the Rolling total

2009 marks the first “rolling total of any two years for the CPE Ethics requirement of 4 or more CPE Ethics credits in any two year period of time. Does this mean that the two year period is “starting over” now? NO, it means that your 2009 CPE Ethics and your 2010 CPE Ethics will need to add up to 4 or more ----- then it will be the 2010 + 2011 = 4 or more. This is the same equation used for regular CPE, too. The easiest way to know what your requirement is going to be is to subtract your last year submission for regular CPE from 80; this gives you your minimum requirement for CPE in 2009. The same can be done for your CPE Ethics to find the minimum requirement for the current year. Remember, the Ethics portion is a component of your regular CPE, not in addition to it. Once you know your minimum requirement for regular CPE, the CPE Ethics is just a part of that number. As always, the maximum CPE submission for a year is 50 and that number can include any number of ethics CPE credits.

### 2009 CPE Q & A's

*Will any Ethics course count toward my requirement?* Yes, as long as the certificate states that the course was for Ethics. You may need to ask the sponsor to indicate the number of Ethics credits if the course contained more than ethics. Ex: 6 CPE credits in A & A and 2 CPE credits in Ethics. Only new licensees in 2009 are required to take the State Specific Ethics that is offered on our webpage. Any other Ethics course is general.

*Where can I find approved Ethics Courses or regular CPE courses for Idaho?* Idaho does not pre-approve CPE but as long as the course follows the Statement on Standards for CPE, it will be fine in Idaho. A copy of the Statement can be found on our webpage, click on the CPE and then on the Standards.

*If I attend a class that offers CE or CLE credits, will this count towards my CPE?* Yes, if the course pertains to the work you are doing as a CPA and improves or maintains your professional competence, it may be counted for CPE.

*If I receive a certificate of completion for a course but it does not have any CPE credits or dates on it will that be sufficient for my CPE reporting?* No, appropriate verification or certificates must contain the information as outlined in Section 300, Item 44 of the Statement on Standards. If you are attending a course that is not offered by the Society or a regular CPE provider, take a copy of the Section 300, Item 44 and ask them to email you a verification of your attendance with the required points answered.

This is easier to ask for at the time of the class than 6 months later when you're audited and you must have that information.

*What is a CPE Extension or Exemption?* If you find that at the end of the year you are missing some of your required credits, you may ask for an extension of time to complete them. Extensions are only granted in cases where the CPA or LPA has shown that they are diligent about obtaining their CPE but for some unforeseen reason, they are short some courses. It is not for procrastination. Penalty credits are added to the outstanding amount and the licensee must submit copies of all certificates for the entire year. Their name is also added to the Audit list for the next year. Exemptions are for medical reasons and must be accompanied by a letter from your doctor. There are no penalty credits added and your name is not added to the audit list.

*Where can I find the number of CPE credits I need for the current year?* On our webpage, click on the “Summary of 2008 CPE and the 2009 Requirement”, your name is listed in alphabetically order.

*What must I remember when emailing my CPE report?* First, make sure you have listed all the courses you need or want for that year, one submission please. Fill in the front page with your CP-####, name and type your name and date at the bottom of the first page. On the second page, fill in the appropriate columns for regular, Ethics and State Specific Ethics so it will add and automatically fill in the front page in the appropriate spaces. Attach a copy of your report to an email, complete the subject line of the email as:

# Idaho State Board of Accountancy

## 2009 CPE Q & A's continued

CP-XXXX (your license number) and your name only and email it to [sue.lenon@isba.idaho.gov](mailto:sue.lenon@isba.idaho.gov) and CC a copy to yourself as your receipt. Save this for your 2009 CPE reporting form copy. If you are asked to show that you submitted it timely, the date stamp from your email will be accepted.

*Must I receive a confirmation to know my copy was received?*  
We will try and send you a reply but if you have cc'd a copy to yourself and save a copy of your sent file, you already have a confirmation if something were to happen to the originally sent CPE form.

*If I submit my CPE reporting form on the last day will I avoid being audited?* NO, the earlier you submit your form, the earlier you are notified if you are on the audit list. The audit list is randomly constructed before CPE reporting starts for the year. If I see your name on it and see that you have sent in your form, I try to let you know ahead of time to submit your certificates while you still have them at hand.

For a summary of [2008 CPE Credits & 2009 CPE Requirements go to our website \[www.isba.idaho.gov\]\(http://www.isba.idaho.gov\) and click on the white banner.](#)

## 2009 Firm Registration Update

306 Active Firms completed Firm Registration for the 2009/2010 year. Over 90% were renewed online.

*What Firms must complete a registration form?* Any firm of one person or more that does any audits, reviews or compilations. A firm cannot combine financial statements using the Safe Harbor language as outlined in 54-226 (3) and do any attest work. Any peer-reviewable work, audits, reviews or compilations that a firm does must be the highest level of work for all CPA or LPA associates with the firm. Once a firm decides to begin attest work, they need to enroll with an Administering Organization to set up a Peer Review schedule. The first Peer Review is normally 18 months from the first attest work and every three years thereafter. If you or your firm quit doing any Peer Reviewable work, you must notify the Board office to update your file.

## Disciplinary Actions by the Board

Nathan Wendt CP-3413 Kellogg, Idaho  
Mr. Wendt violated Professional Standards while providing tax services to clients. His CPA license is suspended for two (2) years as of August 31, 2009. He is eligible to apply for reinstatement on September 1, 2011. During the suspension, Mr. Wendt may not use the CPA designation in any way; he may not do audits, reviews, compilations, or work that requires the CPA designation. He may do other types of accounting or tax work. When he applies for reinstatement, he will be required to follow the steps for reinstatement outlined in the Accountancy Act and Rules and in prior Board Orders. Any current limitation on Mr. Wendt's license remains intact until removed. Mr. Wendt was assessed an enforcement fine.

Frank Chapin PA-0002 Sandpoint, Idaho  
Mr. Chapin prepared compilations for clients even though his LPA license was suspended since 2003. This is a violation of the Accountancy Act and Rules since only licensees may offer compiled, reviewed, or audited financial statements. Mr. Chapin's license will continue to be suspended until, and unless, he has followed the steps required for reinstatement. During the suspension, Mr. Chapin cannot issue reports on financial statements which include compilations, reviews and audits. Mr. Chapin was assessed an enforcement fine.



### In Memory of...

Kenneth Vern Carter - CP-0091  
September 14, 1924 - October 4, 2008

Newel A. Nelson - CP-0133  
January 23, 1922 - April 20, 2009

Stephen Ray Gardner - CP-0300  
January 4, 1937 - October 4, 2009

Donald Wesley McDougal - CP-0232  
July 11, 1921 - October 21, 2009

# Idaho State Board of Accountancy

## New Licensees 4/29/2009 to 9/30/2009 CP-4888 ~ CP-4951

ADAMS, CASEY JOSHUA	CP-4938	Exam	ID	8/26/2009	Active
ALLRED, TRAVIS NOEL	CP-4902	Exam	ID	7/01/2009	Active
BANNER, KENT EVAN	CP-4906	Exam	ID	7/01/2009	Active
BELL, ADAM	CP-4944	Grade Transfer	CA	9/17/2009	Active
BELNAP, RICHAEAL TODD	CP-4947	Exam	ID	9/17/2009	Active
BISHOP, DAVID W	CP-4940	Reciprocal	CA	8/27/2009	Active
BOND, ERIC JAMES	CP-4891	Exam	ID	5/04/2009	Active
BRAULICK, SHEENA MARIE	CP-4926	Exam	ID	7/21/2009	Active
BURKHART, NANCY LEA	CP-4916	Exam	ID	7/10/2009	Active
CHADD, JEFFERY SCOTT	CP-4895	Exam	ID	7/01/2009	Active
COLVARD, JENNIFER LEIGH	CP-4935	Reciprocal	CA	8/25/2009	Active
COON, JENNIFER	CP-4936	Reciprocal	OR	8/25/2009	Active
COURTIAL, STACY ANN	CP-4907	Exam	ID	7/01/2009	Active
CRANDALL, ROBERT P.	CP-4903	Exam	ID	7/01/2009	Active
CRIDDLE, RUSSELL S	CP-4900	Reciprocal	AZ	7/01/2009	Active
DAWES, DOUGLAS V	CP-4946	Reciprocal	IL	9/17/2009	Active
DONNELL, JENNIFER N	CP-4896	Grade Transfer	WA	7/01/2009	Active
DUGGER, REBECCA K.	CP-4908	Exam	ID	7/01/2009	Active
GAILEY, CHRISTOPHER S.	CP-4924	Exam	ID	7/15/2009	Active
GARRETT, JULIE	CP-4909	Exam	ID	7/01/2009	Active
HACHTEL, CAYLEY JEAN	CP-4929	Exam	ID	7/23/2009	Active
HARTLEY, BENJAMIN M.	CP-4949	Exam	ID	9/30/2009	Active
HEDGES, ALICIA ANN	CP-4934	Exam	ID	8/6/2009	Active
HENDRICKS, TONY DONALD	CP-4942	Exam	ID	9/10/2009	Active
HERNQUIST, JENNIFER LYNN	CP-4917	Grade Transfer	CA	7/10/2009	Active
HOOLE, GABRIELLE LEA	CP-4931	Exam	ID	7/23/2009	Active
HOWARD, BREANNA MARIE	CP-4892	Exam	ID	7/1/2009	Active
HUBBLE, GEFFERY STERLING	CP-4918	Exam	ID	7/10/2009	Active
HUTT, MATTHEW ALAN	CP-4937	Exam	ID	8/26/2009	Active
HYATT, JAMES BRIAN	CP-4910	Exam	ID	7/1/2009	Active
JOHNSON, TAMAR	CP-4899	Reciprocal	OR	7/1/2009	Active
JUDD, MEGAN	CP-4928	Exam	ID	7/23/2009	Active
KERBER, SCOTT M	CP-4905	Reciprocal	WA	7/1/2009	Active
KRAUS, KADE JEFFREY	CP-4893	Exam	ID	7/1/2009	Active
LENNBERG, RYAN NATHAN	CP-4933	Exam	ID	7/29/2009	Active
LLOYD, WILLIAM EDWARD, III	CP-4894	Grade Transfer	GA	7/1/2009	Active
LUANGAPHAY, JESIKAH MIRIT	CP-4922	Exam	ID	7/15/2009	Active
MATHEWS, RYAN P.	CP-4919	Reciprocal	WA	7/10/2009	Active
MCARTHUR, RODNEY LANE	CP-4915	Exam	ID	7/1/2009	Active
MILLER, MARK AARON	CP-4920	Exam	ID	7/10/2009	Active
MILLWARD, WAYNE ANTHONY	CP-4901	Exam	ID	7/1/2009	Active
NELSON, ANN CECILIA	CP-4925	Reciprocal	OR	7/21/2009	Active
PECK, KYLE DUANE	CP-4930	Exam	ID	7/23/2009	Active
PRIEBE, DEBRA KAY	CP-4941	Grade Transfer	MN	9/10/2009	Inactive
QUARLES, MARY LOUISE	CP-4911	Exam	ID	7/1/2009	Active

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SALI, JASON BENJAMIN	CP-4921	Exam	ID	7/10/2009	Active
SAUTTER, AARON BLAIR	CP-4932	Exam	ID	7/23/2009	Active
SKINNER, CLIFFORD KARL	CP-4904	Exam	ID	7/1/2009	Active
SLOAN, ROBERT PAUL	CP-4923	Exam	ID	7/15/2009	Active
SOULE, PATRICIA R	CP-4950	Exam	ID	9/30/2009	Active
STAHL, IVAN JISOO	CP-4914	Exam	ID	7/1/2009	Active
STENBERG, CHERYL LYNN	CP-4897	Reciprocal	CO	7/1/2009	Active
STITH, SHANNON MARIE	CP-4943	Exam	ID	9/17/2009	Active
SUKO, ALISON J	CP-4889	Reciprocal	ND	4/29/2009	Active
TATTERSALL, NATASHA LESA	CP-4927	Exam	ID	7/23/2009	Active
THOMPSON, TRENT CHARLES	CP-4912	Exam	ID	7/1/2009	Active
TILLOTSON, JANE CHARLOTTE	CP-4951	Reciprocal	CA	9/30/2009	Active
VAN ZANDT, RICHARD C	CP-4939	Reciprocal	WA	8/26/2009	Active
WALLACE, CORY LEE	CP-4913	Exam	ID	7/1/2009	Active
WALTON, JULIE KAY	CP-4898	Exam	ID	7/1/2009	Active
WRIGHT, DANIEL ROGER	CP-4890	Exam	ID	4/29/2009	Active
YEE, JAMES HOWARD	CP-4888	Exam	ID	4/29/2009	Active
YOUNG, CONNIE CHRISTINE	CP-4948	Reciprocal	WA	9/24/2009	Active

## *License Status changes for 2009/2010* beginning July 1, 2009

### RE-ENTRY LICENSEES

after 7/1/2009 to 11/2/2009

HARRIS, JOY LYNN	CP-2257
WOODS, KAYE	CP-2253

### REINSTATED LICENSEES

After 7/1/2009 to 11/2/2009

BARKER, DIANE KARBAN	CP-2778
BURTON, JACK EDWARD	CP-1232
DAY, STEPHEN T	CP-3264
HALE, JAMES MICHAEL	CP-0850
KING, WENDELL W	CP-2837
LARSON, MATTHEW S	CP-4022
LEFFLER, JERRY LYNN	CP-4165
MIDDLETON, CHRISTOPHER L.	CP-2909
STILLWAUGH, DONALD T.	CP-2728

### CPA-INACTIVE status

BELLAN, PHILLIP E	CP-4181
BLOSSOM, SUSAN LEE	CP-3004
BOELEN, ALISON CHANG	CP-3873
CORONADO, SAUNDRA Y	CP-3629
FEHRS, GREGORY LEWIS	CP-3159
FREEMAN, SALLY GAY	CP-4007

GARRETT, SHIRLEY A	CP-4675
KOEPPEN, RITA KAY	CP-2570
MAMMONE, DEBORAH	CP-4527
MATHISEN, WILLIAM LUKE	CP-1576
QUEEN, ALAN JAMES	CP-1872
REDSHAW, EVELYN L	CP-3827
RIENER, HARRY MICHAEL	CP-2161
RYDEN, THOMAS ANDREW	CP-2875
SHEFFLER, DWIGHT EDWARD	CP-1055
TAYLOR, ERIC K	CP-4556
WENDELL, STEPHEN A	CP-0458

### CPA-RETIRED status

BAILEY, DARIUS THOMPSON	CP-0524
BOUDREAU, KEITH E	CP-1177
CHAPMAN, CAROLYN P.	CP-1889
CORRIGAN, RYAN T	CP-3715
GIDDINGS, MARY JANET	CP-2659
GRAHAM, CLINTON DEAN	CP-1694
HEEB, DENNIS	CP-0253
HILL, DAVID BARON	CP-1555
KIRK, LARRY RAY	CP-0558
LAWLEY, GENE DALE	CP-0687
MERZ, CHARLES MICHAEL	CP-0823
STEWART, GILBERT LARRY	PA-0220

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# Idaho State Board of Accountancy

## License Status changes for 2009/2010 Continued

### LAPSED status

ANAND, ANISHA VIJAN	CP-4535
ANDERSON, JOHN WILLIAM	CP-0535
ANDREW, JEFFERY WILLIAM	CP-2532
BEE, CONNIE ELLEN	CP-0570
BURKE, JOHN	CP-4488
BURNS, CHRISTOPHER G	CP-3886
CALDWELL, MICHELLE J	CP-4374
CAYKO, MARSHA RAE	CP-4013
CLARK, JOSEPH NORMAN	CP-0495
DE LEON, KINDEL JO	CP-4362
DEGRANGE, KENNETH DALE	CP-0911
DEXTER, GREG A	CP-1401
DORN, CONSTANCE RAE	CP-2470
ERICKSON, TAMMY A	CP-4449
FREI, STEVEN MAX	CP-3768
FUHRIMAN, CAROLL C	CP-3811
GARDNER, RYAN	CP-4741
GOLDING, KEITH BURNETT	CP-4429
GRIFFIN, STEPHEN LLOYD	CP-3266
GROOTHUIS, M D	CP-0870
HAGEN, DONALD STUART	CP-1527
HASKINS, ARVIS EUGENE	CP-3017
HOOK, STEPHEN OLIVER	CP-4176
HOSTETLER, TRACEY MARIE	CP-3131
JEPPESEN, KENNETH D	CP-4520
JOLLY, JERELD D	CP-4648
KEIM, BRANDON ANTHONY	CP-4692
KNUTSON, WAYNE K	CP-4581
KRAUS, MICHELLE JOY	CP-3884
KUNZMAN, JOSEPHINE WATERS	CP-4383
LARSEN, MARY JO	CP-2042
LARSEN, MONTGOMERY K	CP-4763
LEWIS, JORJA L	CP-4695
LIESKE, DONALD L	CP-0903
LOUREY, LINDA BEATRICE	CP-4628
MAGNUSON, HARRY FRANK	CP-0110
MCCALL, JAMES RAE	CP-1338
MCINTYRE, KALLY ANN	CP-3897
MILLER, DAVID R	PA-0246
NELSON, LERAE	CP-2972
NELSON, RUSSELL F	CP-4164
NESS, GARY G	CP-4445
OMER, S CRAIG	CP-4326
OSBORNE, TIMOTHY LEE	CP-3137
PICKENS, LEONARD ALLEN	CP-3205
PIKE, CARL JAMES	CP-0508
RAIH, GREGORY PAUL	CP-3822
REED, CRAIG ETHAN	CP-4386
SEGER, MARTHA KNIGHT	CP-3256

SHOLBERG, ERIC M	CP-4483
STORRER, KELLIE ANN	CP-3216
SWAN, DAVID LEE	CP-0407
VONK, MARTEN JAN	CP-2036
WALKER, BEVERLY MARIE	CP-4354
WOOD, KENNETH PAUL	CP-4637

### BOARD LAPSED status effective 7/1/2009

BAILEY, AMY POINTER	CP-3058
COLE, JUDITH CHARLENE	CP-1830
ENDOW, FRED	CP-2774
LARSON, MATTHEW S	CP-4022
LAWSON, RICKY LANE	CP-2095
LEBOEUF, BRIAN LOUIS	CP-3235
MAROSVARI, PAUL	CP-2626
MARTINEZ, CARY MOSER	CP-2784
WHEELER, NATHAN ELDRED	CP-4779

### From the Director (Continued from page 1)

The relevant sections of Idaho Code are as follows:

54-221. Issuance of a report...(5) A licensee or firm that does not issue reports may issue financial statements without reports only if the financial statements include the disclaimer language of section 54-226(3), Idaho Code.

54-226. Inapplicability of chapter. (1) This chapter shall not be construed to prevent any person from rendering tax services, management advisory or consulting services, or from preparing financial statements without the expression of an opinion or an assurance.

(2) This chapter shall not be construed to prevent any person from stating that he has prepared, assembled or drafted a financial statement, provided he does not use any additional language which comprises an assurance.

(3) The prohibitions of section 54-221, Idaho Code, and the other provisions of this chapter shall not be construed to preclude the use of the following language by any person:

"I (We) have prepared the accompanying (financial statements) of (name of entity) as of (time period) for the (period) then ended. This presentation is limited to preparing in the form of financial statements information that is the representation of management (owners). I (We) have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them."

If you have any questions please call us at 208-334-2490

# Idaho State Board of Accountancy

## CPA Exam

### PASS LIST

#### April - May 2009

Anderson, Stephen  
 Braulick, Sheena  
 Carney, Brian  
 Flolo, Julie  
 Gailey, Christopher  
 Hachtel, Cayley  
 Hargrave, Joseph  
 Hoole, Gabrielle  
 Judd, Megan  
 Lennberg, Ryan  
 Luangaphay, Jesikah  
 Miller, Mark  
 Sali, Jason  
 Sautter, Aaron  
 Skinner, Clifford  
 Stith, Shannon

Tamaki, Fraser  
 Tattersall, Natasha  
 Walton, Julie  
 Zhou, Qijun

#### July - August 2009

Belnap, Michael  
 Coburn, Nathan  
 Edwards, Hugh  
 Floyd, Christopher  
 Hartley, Benjamin  
 Heward, Jared  
 Jorgensen, Frances  
 Larson, Virgil  
 McFarland, Kelly  
 McMurtrey, Timothy  
 Miller, Scott  
 Overall, Shawn  
 Rourke, Leah

### NEW TESTING CENTER

The Meridian Prometric Testing Center is located in the new Idaho State University - Meridian Health Science Center building located on the north side of Interstate 84 between Meridian Road and Locust Grove Road.



Address:  
 1311 E Central Drive Rm. 685  
 Meridian Idaho 83642

Phone number:  
 208-373-1815.

CPA exam candidates should proceed to the back of the building and use the "Health Services" entrance.

Parking permits are required and can be obtained from the "Student Services" desk immediately inside the entrance. You can also get directions to the Prometric testing center located in the building.

To find a map to this new location, you may go to our website using the following link: <http://www.isba.idaho.gov/htm/cpaexam.htm>

### HIGH SCORING CANDIDATES FOR 2008

The following two candidates should be recognized:

Name:	Score:	Name:	Score:
Michael Johnston	359	Zhuoli Zhou	338

They were inadvertently excluded from the published list in the Spring 2009 newsletter. ***Congratulations!***

## Board Members

**Monte E. Warwick, CPA**  
 Chair, Boise  
 208-859-8360  
 mwarwick.cpa@live.com

**Louann C. Krueger**  
 Vice-Chair, Public Member, Boise  
 208-336-0022  
 crmlck@juno.com

**Joan Jagels, CPA**  
 Secretary, Twin Falls  
 208-733-0585  
 joanjagels@yahoo.com

**Dean L. Condie, CPA**  
 Treasurer, Rupert  
 208-436-9911  
 dean@condiestoker.com

**Stanley C. Wood, CPA**  
 Past-Chair, Coeur d' Alene  
 208-765-9500  
 stan\_renee@verizon.net

**G. Brandon Panatopoulos, CPA**  
 CPA Member, Boise  
 208-342-9361  
 bpanatopoulos@deloitte.com

**D. Lynn Smith, CPA**  
 CPA Member, Idaho Falls  
 208-523-5953  
 dlynn@ghg-cpa.com

## Board Staff

**Barbara R. Porter**  
 Executive Director  
 barbara.porter@isba.idaho.gov

**Sandy Bly**  
 Exam/Licensing/Web Site  
 sandy.bly@isba.idaho.gov

**Sue C. Lenon**  
 CPE/Renewals/Firm Registration  
 sue.lenon@isba.idaho.gov

**Annette Aletto**  
 Administrative Assistant  
 annette.aletto@isba.idaho.gov

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

PRSRT STD  
US Postage  
PAID  
Boise ID  
Permit No.1

### CONTACT INFORMATION

Mailing address:  
PO Box 83720  
Boise ID 83720-0002

Phone 208-334-2490  
Fax 208-334-2615  
Web [isba.idaho.gov](http://isba.idaho.gov)

Physical address:  
3101 W Main Ste 210  
Boise ID 83702

#### 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 Or FAX: 208-334-2615  
PO BOX 83720  
BOISE ID 83720-0002 Or E-MAIL: [annette.aleto@isba.idaho.gov](mailto:annette.aleto@isba.idaho.gov)