



Promoting The Reliability of Financial Information

Idaho State Board of Accountancy

Fall 2010 Newsletter

Volume 33 Issue 2

2010 CPE Reporting Time is Here... And There is a New Method to File with the Board!

Can you spare a few minute to try the new application? It has great benefits for you.



You go to the link for CPE Reporting on the Board’s website www.isba.idaho.gov You login with your license number and PIN. It’s the same PIN you use for license renewal.

The system will tell you how many Total CPE hours and Ethics CPE hours you reported for the prior year. It calculates how many Ethics hours of CPE and how many total CPE hours are due for the current year.

The form to list courses is laid out just like the current form. Enter the date, location, course, sponsor, and hours (breaking out the Ethics hours separately.) The system will calculate the totals and compare them to what is owed for the current year. If you’ve met your requirement, print for your records, click “Submit” and you’re finished!

If you are short in either Ethics CPE hours or Total CPE hours, the system will tell you how many additional hours you need. If it’s before December 31st, you can “Save and Logout” of the system. This will maintain all the information you’ve entered so far. You can take additional CPE prior to year-end, and then log back into the system to put the remaining courses into your form. Print, click “Submit” and you’re done!

If you realize you’re short hours after December 31st, but prior to the January 31st deadline to file, you can still use the system. Fill in the form with the courses you’ve taken, and the system will walk you through the extension request process. The system allows you to submit a request for an extension of time to complete the hours owed, plus the penalty hours. The system will calculate how many hours you need to complete and gives you instructions for completing the documentation process with the Board Office.

After you’ve submitted your 2010 CPE Report, the system will be available for you to use in 2011 to record the CPE courses you’ve taken throughout the year. Login, enter your courses, click “Save and Logout”. You can come back into the system at any time to add more courses to your list.

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Idaho State Board of Accountancy

2010 CPE Reporting continued

We want to thank all of you in advance for using the new system. There are numerous benefits to you:

- You get immediate confirmation that your CPE report has been timely submitted.
- Your prior year reported hours, current and future year requirements are available to you in one application.
- You can use the system to record the courses you've taken throughout the year.
- You can print a copy for your records.
- The data you enter gets automatically uploaded into our database, without worry of keypunch errors.
- Fewer staff hours keeps cost down and saves you money.

TAKE A FEW MINUTES TO TRY OUR
NEW CPE APPLICATION, IT HAS
GREAT BENEFITS FOR YOU!

Audit Standards Board Appointment

Sam Cotterell, CPA and Boise Inc. Vice-President and Controller, has been appointed to the American Institute of Certified Public Accountants (AICPA) Auditing Standards Board.

The AICPA Auditing Standards Board creates authoritative rules and guidelines for the CPAs auditing America's companies.

Sam has served twice as chair of the Idaho State Board of Accountancy; as the first Idahoan to chair the National Association of State Boards of Accountancy (NASBA); and as a member of the original Standing Advisory Group to the PCAOB.

Sam will be serving a one-year initial term on the Auditing Standards Board, where he will work with 18 other leaders in the accounting profession from private industry, public accounting firms, academia, and government.

Here's an interesting bit of information. Since the last licensing fee increase in 1992, the number of licensees regulated by the Board has increased by 140%!!! We have handled the additional workload by continually upgrading our computer-based services. We have not increased staffing levels. This has allowed us to keep your licensing fees at the same level for over 18 years!!!



CPE Extension or Exemption?

The Board may grant an extension of time for licensees to complete their yearly CPE requirement if a good cause exists. Procrastination or failure to know your requirements does not create a good cause. A penalty of 50% of the shortage is added to either the regular or ethics CPE shortage and should be completed as soon as possible. The written request for an extension must be made within the time period set for timely CPE reporting and must state the reason for the request. Likewise, an exemption may be requested for illness or where reasons of health have prevented CPE compliance. The Exemption also requires a letter certifying the need by a medical doctor.

See Rule 502.

Do you know your CPE Ethics Requirement?

CPE Ethics is a minimum of 4 credits in any rolling two year period. Anyone holding an active CPA or LPA license for 2008 and 2009 was required to have completed a minimum of 4 CPE Ethics credits within those two rolling years. Now the two rolling years are 2009 and 2010. Check your requirements for 2010 CPE on our webpage link so you will be compliant.

<http://isba.idaho.gov/htm/cpecreditsrequired.htm>

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New Licensees

4/28/2010-9/29/2010

Name	License #	License Method	State	Issue Date	Status
ANDERSON, GREGORY P	CP-5005	Reciprocity	CA	07/14/2010	Active
BURBANK, HEATHER ANN	CP-5018	Exam	ID	08/12/2010	Active
CERVINO, THOMAS D	CP-5015	Reciprocity	AZ	08/02/2010	Active
CHRISTENSEN, BRYCE R	CP-5019	Exam	ID	08/12/2010	Active
CLARK, BENJAMIN	CP-5024	Grade Transfer	AK	08/12/2010	Active
CORBETT, DONALD	CP-4998	Reciprocity	WA	05/06/2010	Active
DAVIS, ANNA-LISETTE	CP-5004	Reciprocity	WY	07/01/2010	Active
DE LANGE, TRISHA JEAN	CP-5037	Grade Transfer	MT	09/29/2010	Active
DIAZ, FERNANDO	CP-5000	Exam	ID	05/27/2010	Active
EASTMAN, DAVID	CP-5033	Reciprocity	WA	09/22/2010	Active
FIREBAUGH, MICHAEL JOHN	CP-5028	Grade Transfer	MT	08/30/2010	Active
FREEMAN, MICHAEL DEAN	CP-5006	Exam	ID	07/14/2010	Active
FUGAL, NICHOLAS LOWELL	CP-5029	Exam	ID	08/30/2010	Active
GIACALONE , GASPARO JOHN	CP-5007	Exam	ID	07/14/2010	Active
GUERRICABEITIA, KRISTINA M	CP-5020	Exam	ID	08/12/2010	Active
GUTHRIE, JON PATRICK	CP-5008	Grade Transfer	WA	07/14/2010	Active
HANSEN, SHANE ANDREW	CP-5016	Exam	ID	08/02/2010	Active
HANSEN, STEPHANIE	CP-5038	Grade Transfer	GU	09/29/2010	Active
HEGSTROM, KRISTA DIANE	CP-5034	Exam	ID	09/22/2010	Active
HOLMES, JAY JOHANNES	CP-5027	Exam	ID	08/17/2010	Active
KOCHERHANS, ANGELA RENEE	CP-5009	Exam	ID	07/14/2010	Active
LEAVITT, RYAN TELFORD	CP-5035	Exam	ID	09/22/2010	Active
LEE, JANE Y	CP-5030	Reciprocity	AK	08/30/2010	Active
MINICK, H DAVID	CP-5026	Reciprocity	WY	08/12/2010	Active
NEKL, JENNIFER ANN	CP-5003	Exam	ID	07/01/2010	Active
O'BRYAN, PHILIP	CP-4999	Reciprocity	IL	05/27/2010	Active
PETTY, KATHERINE A	CP-5025	Reciprocity	CA	08/12/2010	Active
PHELPS, THEODORE G	CP-5032	Reciprocity	CA	09/02/2010	Active
PORTELA , DARIUS ZEKVELD	CP-5010	Grade Transfer	CA	07/14/2010	Active
ROURKE, LEAH MARIE	CP-5011	Exam	ID	07/14/2010	Active
SCHRANDT, NATHAN	CP-5036	Reciprocity	WA	09/22/2010	Active
SCHROCK, STEVEN SCOTT	CP-5012	Reciprocity	OR	07/14/2010	Active
SEUBERT, TRAVIS JACOB	CP-5017	Exam	ID	08/02/2010	Active
SIMMONS, STEPHANIE M	CP-5021	Exam	ID	08/12/2010	Active
STAMPER, AMANDA MARIE	CP-5013	Exam	ID	07/14/2010	Active
STARR, BRIAN LEE	CP-5022	Reciprocity	CA	08/12/2010	Active
STEED , HYRUM SHUPE	CP-5041	Exam	ID	09/29/2010	Active
STEELE , ALYSSIA COLLEEN	CP-5014	Exam	ID	08/02/2010	Active
STREET, LOUISE	CP-5001	Exam	ID	07/01/2010	Active
STROUD, JACKIE MARIE	CP-5002	Exam	ID	07/01/2010	Active
TAMAKI, FRASER AK	CP-5031	Exam	ID	08/30/2010	Active
VAN HOUTEN, CALLIE DEE	CP-5039	Exam	ID	09/29/2010	Active
WHITELEY, ANTHONY W	CP-5023	Exam	ID	08/12/2010	Active
WROTEN, PAUL JAMES	CP-5040	Exam	ID	09/29/2010	Active



Summary of Uniform CPA Exam Changes Effective January 1, 2011

On January 1, 2011, the CBT-e (Computer-Based Testing-evolution) will launch. As of that date, Exam sections will be reorganized, with the concentration of all written communication tasks in one section. Time allocations will change for two sections and Short Task-Based Simulations (TBS) will replace simulations in three sections. In addition, new scoring weights will go into effect.

New Content and Skill Specification Outlines (CSOs/SSOs)

Candidates planning to test in or after 2011 should review and become familiar with the subject matter that will be eligible to be tested. The new CSOs/SSOs are available at www.aicpa.org/BecomeACPA/CPAExam.

Authoritative Literature

A new release of authoritative literature, including FASB Accounting Standards Codification, will be made available for the CPA Exam. To prepare candidates for this release, new tutorial and sample tests will be posted on www.aicpa.org/BecomeACPA/CPAExam later this year.

International Standards

International Standards, including International Financial Reporting Standards (IFRS), will become eligible to be tested as of January 1, 2011. Questions on international standards will be gradually integrated into the Exam; questions on US standards will continue to be part of the Exam. The Spring 2010 issue of the *Uniform CPA Examination Alert* discusses the inclusion of IFRS on the Exam.

Research Task Format

A new research task format will be introduced on the CBT-e. To learn how to respond to research tasks, candidates should view the new tutorial and sample tests that will be posted on www.aicpa.org/BecomeACPA/CPAExam later this year.

Section Structure

The components of the Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG) sections will be three

(3) multiple-choice question (MCQ) testlets and one (1) testlet containing six (6) or seven (7) short task-based simulations (TBS). The components of the Business Environment and Concepts (BEC) section will be three (3) multiple-choice question (MCQ) testlets and three (3) written communication tasks on BEC topics.

Section Time Allocations

Testing time for the AUD section will be shortened to four (4) hours. Testing time for the BEC section will be increased to three (3) hours. Testing times for the FAR and REG sections will remain at four (4) and three (3) hours, respectively. The total testing time for all sections of the examination remains unchanged at 14 hours. Candidates should note that these changes refer to testing time only. Time scheduled at test centers will continue to include an additional half hour for the check-in process and completion of the survey at the end of the session.

Calculator

A new online calculator will be introduced on the CBT-e. Information about the calculator's features will be included in the new tutorial and sample tests which will be available in the coming months.

Spreadsheet

A new spreadsheet will be introduced on the CBT-e. To learn about its functionality, candidates should view the new tutorial and sample tests to be posted on www.aicpa.org/BecomeACPA/CPAExam later this year.

Task-Based Simulations (TBS)

Short task-based simulations (TBS) will replace the simulations currently used on the Exam. To learn what the new simulations will look like and how to respond in the new format, candidates should view the new tutorial and sample tests which will be available later this year.

Scoring Weights

In the AUD, FAR, and REG sections, multiple-choice questions (MCQs) will account for 60% and

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Status Changes on or after July 1, 2010

task-based simulations (TBS) for 40% of the total score. In the BEC section, multiple-choice questions (MCQs) will account for 85% and written communication tasks for 15% of the total score.

Passing Score

The AICPA Board of Examiners (BOE) will make a decision on the passing score in the early months of 2011, after data from the first testing window of the new examination release become available. Information about the passing score decision will be posted on www.aicpa.org/BecomeACPA/CPAExam in the coming months.

Candidate Performance Report

The report providing candidates with information about the strengths and weaknesses of their Exam performance will be revised. A description of the new candidate performance report will be widely distributed and posted on www.aicpa.org/BecomeACPA/CPAExam later this year.

North Carolina State Board of CPA Examiners Activity Review 07-2010 LRH



Re-Entry (Return from Inactive or Retired to Active License)	
SPAHR, JASON SPENCER	CP-4625
Reinstated (Return from Lapsed or Board Lapsed)	
BOWEN, ROSS MORRELL	CP-4051
CAMPBELL, GARY VANCE	CP-2962
DEWITT, PAUL DAVID	CP-2692
ENDOW, FRED KAZUO	CP-2774
ENGLISH, THOMAS JAMES	CP-2447
LEWIS, STEVEN VAUGHN	CP-2625
PARENDO, PAUL VERNON	CP-4498
SIMPSON, HUGH LOUIS	CP-3311
Retired (Annual Renewal. Title is 'CPA - Retired')	
ANDERSON, KATHRYN	CP-0742
CANNON, L KATHLEEN	CP-2736
CRAMER, OBED	CP-1084
FRAZIER, L JEANENE	CP-1767
HODGE, LEONARD R	CP-0612
HUMISTON, RICHARD	CP-1051
JANSON, LINDA B	CP-2126
LEE, JAMES EASTON	CP-0902
LEIR, KERMIT	CP-1201
LITTLE, DEBORAH A	CP-2068
MARTELL, ROGER A	CP-0264
MEISSNER, DENIECE	CP-3364
MILLER, CURTIS K	CP-2629
NEWLIN, FRANCES	CP-2189
RASCH, MICHAEL T	CP-0691
SCHWARTZ, LIH-YUN	CP-1995
SETY, CHARLEEN M	CP-2316
SMITH, KENNETH A	CP-0712
WYKOFF, JOAN E	CP-1740

CPA Exam Pass List **CONGRATULATIONS!** April - August 2010

Banka, Jeffrey
Barker, Elizabeth
Bird, James
Burbank, Heather
Case, Jed
Christensen, Luke
Clark, Mendy
Cohen, Joel
Colyer, Missy
Crist, Michelle
Dobbins, Lori
Dowding, Kelly
Francis, Amber
Fugal, Nicholas
Gerard, Jennifer
Goody, Lyndsay
Green, Chad

Guerricabeitia, Kristina
Gwinn, Thomas
Hallock, Elden
Hansen, Shane
Hartwig, Laura
Jones, Ronald
Jordan, Bobby
Kemble, Keith
Koskella, Neal
Leavitt, Ryan
Qi, Li
Madarieta, James
Martin, Kimberly
Mei, Xiaowen
Pendergast, Gavin
Prange, Lubov
Preston, Michael

Ra, Miri
Raeder, Steven
Reynolds, Priscilla
Rich, Melissa
Root, Rebecca
Rudd, Branden
Schneider, Thomas
Scott, Kimberly
Seubert, Travis
Stamper, Amanda
Steed, Hyrum
Tobler, Nicholas
Tucker, Shane
Van Houten, Callie
Whiteley, Anthony
Whyte, Devin
Wroten, Paul

Idaho State Board of Accountancy

Disciplinary Actions by the Board

Dennis R. Brown CP-1325
Twin Falls, Idaho
 Mr. Brown was found to have violated auditing standards by failing to adequately document his work in the audit in question. Mr. Brown has been ordered to complete 16 hours of specific CPE; undergo pre-issuance reviews in specific audits done in next 24 months; receive a letter of reprimand; and pay \$3,000 in costs & fines.

Lynn T. Galloway CP- 1485
Mesa, Arizona
 Mr. Galloway's application to reinstate his Idaho CPA license was denied at a Board hearing October 7, 2010. The denial was based upon Mr. Galloway's history of felony convictions; a recent DUI conviction, incarceration, and probation; and ongoing problems in working relationships with accounting practitioners.

Fred K. Endow CP-2774
Idaho Falls, Idaho
 Mr. Endow's CPA was not renewed in 2009. However, Mr. Endow continued to trade on the CPA designation. His CPA license was reinstated after he paid a \$500 enforcement fine, the appropriate reinstatement fees, and reported 80 hours of CPE.

Who can prepare a "Financial Statement" for a Public Works license?

The correct answer is based upon the class of license. If the public works license is a class C or D, a Financial Statement using the Safe Harbor language prepared by a non-peer reviewable CPA or LPA would be fine. If the license is class B, A, AA, AAA or U a peer reviewable CPA or LPA must complete the Audit, Review or Compilation required for the license.

Status changes as of July 1, 2010

Inactive (Annual Renewal. Title is "CPA - Inactive")	
AHREND, STEVEN FREDRICK	CP-4819
BATES, KEVIN VERNE	CP-3388
BLANCHARD, JAMES TODD	CP-2987
BUSH, ROBERT WARREN	CP-4976
CAPPS, DASHA ERIKA	CP-4583
CHISHOLM, CURTIS R	CP-3148
CHRISTIE, SCOTT M	CP-4713
FONNESBECK, RODNEY DEE	CP-2894
GORDON, ERIC THOMAS	CP-4486
HOSMAN, TERESA M	CP-2221
HUME, SCOTT A	CP-4012
JONES, PHILLIP R	CP-1165
JOSEY, KRISTIN KAY	CP-3132
LAWRENCE, KIM HOPE	CP-4560
LORDS, STEVEN DEMAR	CP-1854
MARTIN, TIMOTHY JAY	CP-1105
MAY, JAMES A	CP-3055
MUNSON, VICTORIA	CP-4135
OMLIN, JOHN ARNOLD	CP-1737
REMLING, RODNEY M	CP-3803
SARGENT, RAYMOND WAYNE	CP-1302
SERLES, VICTORIA K	CP-3613
SHULTZ, WILLIAM RANDALL	CP-2642
SINGH, SANJAY	CP-3900
SPAHR, JASON SPENCER	CP-4625
TISDALE, REVA JUNE	CP-2431
TWITCHELL, ANITA LYNNE	CP-1268
VAN ENGELEN, JOHN FREDERICK	CP-1078
WEESE, JANIS LYNN	CP-4618
WILSON, RONALD SCOTT	CP-4294
Board Lapsed (Failed to Respond During Renewal. Not Licensed, Unless Reinstated after 7/1/2010.)	
ALLEN, DAVID M	CP-4016
ANDERSON, PAUL EDWARD	CP-0759
BOWEN, ROSS MORRELL	CP-4051
BRINGHURST, GARY WAYNE	CP-4969
CAMPBELL, GARY VANCE	CP-2962
CAMPOS, KARI MARIE	CP-4235
CHAPMAN, ROBERT LEE	CP-1550
CHRISTENSEN, JULIA R	CP-2186
COLE, PARIS G	CP-4076
CORRIGAN, RYAN T	CP-3715
CYPHER, VICTOR BRUCE	PA-0283
DANIELS, SCOTT	CP-3862
DEWITT, PAUL DAVID	CP-2692
DORIGATTI, RICHARD LEE	CP-2538
ENGLISH, THOMAS JAMES	CP-2447
GRAYBEAL, RONALD A	CP-4539
HEDGES, ALICIA ANN	CP-4934
HILL, DAVID BARON	CP-1555
IHLAN, THOMAS L	CP-3238
KATOR, WILLIAM GREGORY	CP-4223
KERSHAW, GARY L	PA-0241
KING, WENDELL W	CP-2837

Idaho State Board of Accountancy

Status changes as of July 1, 2010

Board Lapsed continued

MATHISEN, WILLIAM LUKE	CP-1576
PALMER, JEFFREY L	CP-1241
PARENDO, PAUL V	CP-4498
PUGRUD, PHILLIP THOMAS	CP-0877
REECE, MATTHEW R	CP-3351
RENBERG, PAUL CRAIG	CP-2191
SANDROS, DEAN DAVID	CP-4792
SHOEMAKER, DEBORAH LINN	CP-2825
SIMPSON, HUGH LOIS	CP-3311
SMART, PAUL ALLEN	CP-2699
SWANN, TAWNI K	CP-4161
TROYER, DOYLE JAY	CP-1818
TWISS, JOHN DAVID	CP-4387
WAKAGAWA, SHERI A	CP-2828

Lapsed (Opted Not to Renew - May Reinstated)

ANCIRA, CARLOS L	CP-4540
ARNOLD, DONNEL	CP-3285
BANGERTER, DEVON W	CP-4598
BAILEY, DARIUS THOMPSON	CP-0524
BARS, VICKI ALEXIA	CP-2240
BHATTACHARYA, MAMATA	CP-4375
BOEKWEG, JOHNATHAN DANIEL	CP-3549
BOWEN, ROBERT K	CP-3645
BRINTON, MARK EMERSON	CP-1865
BURCHAK, WALMIR MICHAEL	CP-3032
BURNS, RYAN	CP-4750
CASE, DEBORAH LEE	CP-1807
CLOUD, JAMES WILSON	CP-1426
COLVARD, JENNIFER LEIGH	CP-4935
CONLEY, CHAD JOSEPH	CP-4739
CORONADO, SAUNDRA Y	CP-3629
CORRELL, CHARLES HARRISON	PA-0084
DE CORIA, DAVID ALTAN	CP-3153
DOERR, DANA JANE	CP-4794
EICHERS, PRESTON M	CP-4403
ELG, STEPHANIE	CP-3829
EVANS, GARY EUGENE	CP-0962
EVE, JOSEPH P	CP-4423
FURNISS, MARK C	CP-1438
GAMBLE, NANCY LOUISE	CP-0640
GARRISON, CHARLES J	CP-3661
GREAVES, RICHARD D	CP-3441
GREENBERG, ARNOLD ELIOT	CP-1798
GRIFFIN, EDDIE (BUZZ) PAUL	CP-4639
HARRISON, CAROLYN J	CP-2936
HERCHUK, JANNIE P	CP-4263
HICKMAN, MARIANNE A	CP-1554
HIRSCHI, WADE E	CP-4037
HITE, SANDRA MIKELL	CP-3336
HODGKISS, DANIEL MARK	CP-1556
HOWARD, ROGER E	CP-2900
HULL-KOTH, SHERRI LYNN	CP-2835
HUNTER, LINDA	CP-4561
JACKLIN, SARA ANN	CP-4218
JACKSON, SHARYL E	CP-3243



FIND US ON FACEBOOK!!!

Lapsed continued

JONES, STANFORD JEFFREY	CP-3865
KENYON, ANN M	CP-4510
JOSEPHSON, ROBERTA FAYE	CP-1879
LIDDELL, JAMES BRIAN	CP-2753
LOCHMILLER, ROBERT RALPH	CP-1495
LOFTHOUSE, RONALD W	CP-1519
MERZ, CHARLES MICHAEL	CP-0823
MOKWA, CAROL A	CP-4601
NACHTIGALL, JILL L	CP-4343
OAKES, STEVEN L	CP-3852
OVIATT, CHARLA CLINGER	CP-3094
PETERSON, STEPHEN LEROY	CP-2515
POWER, MICHAEL F	CP-3708
RAHMAN, ZAHID	CP-4614
REED, CRAIG ETHAN	CP-4386
RENBERG, MARK EARL	CP-1834
RENFRO, ROBERT	CP-0623
ROBERTS, J E	CP-2490
RULLMAN, DANIEL HOWARD	CP-4082
SANDERS, JOHN WILLIAM	CP-0780
SHORT, STANLEY A	CP-3325
SMART, ROBERT KENDALL	CP-1640
TIMBOE, TODD J	CP-3614
TOLSMA, JULIA E	PA-0117
WEBB, JESSICA DAWN	CP-4301
WESTFALL, DONALD EUGENE	CP-0226

In Memory of...



Ronald Wayne Jones - CP-2359
11/17/1962 - 12/21/2009

Ruland Neeley Williams - CP-0501
02/26/1941 - 2/01/2010

Charles Henry Battles - PA-0169
09/20/1927 - 4/25/2010

Clinton Dean Graham - CP-1694
07/02/1935 - 5/25/2010

IDAHO STATE BOARD OF ACCOUNTANCY
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Sandy Bly

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Sue C. Lenon

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Annette Johnston

Administrative Assistant
annette.johnston@isba.idaho.gov

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Fax 208-334-2615
Web isba.idaho.gov

Physical address:
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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 email, 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 during license renewal. 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: annette.johnston@isba.idaho.gov**