



Idaho State Board of Accountancy

Fall 2012 Newsletter Volume 35 Issue 1

Kent A. Absec Executive Director

ITS TIME TO REPORT YOUR CPE ONLINE!

Proposed Rule Change

Idaho Accountancy Act and Rule Change Proposals for 2013

The Idaho State Board of Accountancy has proposed one rule change for the upcoming legislative session.

Rule change

Modify Rule 004.02 to reflect the year as 2012 for the referenced Statement of Standards for Continuing Professional Education.

The new Statement of Standards for CPE was jointly approved by the AICPA and NASBA in July 2012.

The proposed rule change was published in the Idaho Administrative Bulletin dated October 3, 2012. There was no written comment from the public.

By vote of the Board, this rule has been adopted by the agency and is now pending review by the 2013 Idaho State Legislature for final approval.

Board Members Appointed

Governor C.L. "Butch" Otter made appointments to the Idaho State Board of Accountancy.

Mr. Terry M. Bayless Sr, CPA, replaces Joan Jagels, CPA who completed her term in August 2012. Mr Bayless's term runs from September 2012 through August 2017.

Kay Bradford replaces Louann C Krueger, public member, who completed her term in August 2012. Ms. Bradford's term runs from September 2012 through August 2017.

Welcome Terry and Kay!

*Thanks Joan and Louann for all your
hard work!*

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ONLINE CPE REPORTING

It's time to complete your CPE for 2012!
Report courses to the Idaho State Board of Accountancy at www.isba.idaho.gov

Idaho State Board of Accountancy

License Number Example: CP-XXXX or PA-XXXX
 Pin
[Retrieve Pin?](#)

Forgot your License Number? Please [click here](#)

Forgot your PIN? You can retrieve it by clicking on "Retrieve Pin" if you still have the same e-mail address OR E-mail sandy.bly@isba.idaho.gov

With our online system, you are able to see the number of hours you completed in the prior year and how many you owe for the current year, including the number of Ethics CPE hours needed.

Reporting CPE Hours for 2012.

Credited for Previous Year:	2011	Required for Current Year: 2012
Total Hours* (Includes all ethics hours)	42	38
Ethics Hours (Includes state specific hours)	2	2

Courses Completed Between January 1 and December 31 of 2012

Enter "Hours" and "Ethics Hours" only
 If course has no "Ethics Hours" enter into "Hours" field only
 Click "Update Totals" to auto-fill "Total Hours" and "Totals"
 Note: "Total Hours" = "Hours" + "Ethics Hours"

	DATES	LOCATION	TITLE OF PROGRAM & SPONSOR	HOURS	ETHICS HOURS	TOTAL HOURS *
	12/26-28/2008	Boise, Id	Tax Preparation - Idaho Tax Preparers Ass'n	6	1	7
1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total				0	0	0

*Maximum 50 Total Hours Credited

Save and Logout allows you to record courses throughout the year until you are ready to submit your final CPE Report.

Click Next if you have entered all your CPE courses and are ready for final submission or to request an extension.

You can enter your courses throughout the year. When you complete your entry for the year, print a copy for your records, and submit your report. It goes directly into the Board's database.

Once you click "SUBMIT", you will see the phrase "Your CPE data has been submitted." Before exiting this screen, take a screen print as your confirmation of timely submission.

I certify to the truth and accuracy of all statements, answers and representations in this report.

Signature: X Date: November 27, 2012

Type in your name.

Idaho requires licensees to maintain copies of their CPE Reports for 5 years.



[Print this page](#) for your records before clicking Submit.

Your CPE data has been submitted.

After you click Submit, you are no longer able to access this year's form. The next time you log into the CPE Reporting system, you will be accessing next year's reporting form.

A significant benefit to you, the licensee, is that you know your CPE meets your requirement prior to submitting your report. You are also provided with the number of CPE hours you will owe for the upcoming year.

All licensees must use the online system. This means you will need to transfer information if your courses have been recorded in another format.

The Board is no longer able to accept hard-copy or emailed submissions.

CORRECTLY COMPLETED ONLINE CPE REPORT

Total Hours Reported for: 2012 Required for Next Year:
 Total Hours* (Includes all ethics hours) 50 30
 Ethics Hours (Includes state specific hours) 6 0

Courses Completed Between January 1 and December 31 of 2012

	DATES	LOCATION	TITLE OF PROGRAM & SPONSOR	HOURS	ETHICS HOURS	TOTAL HOURS*
1.	01/02/2012	Boise, ID	Ethics & Professional Conduct for Oregon CPAs-Western CPE	0	4	4
2.	01/16-18/2012	Las Vegas, NV	2012 Advanced Personal Financial Planning Conference-AICPA	23	0	23
3.	05/03/2012	Boise, ID	Legislative Tax Update-ISCPA	1	0	1
4.	05/31/2012	Boise, ID	ISCPA Spring Road Show(ID/IRS)-ISCPA	4	0	4
5.	10/24/2012	Boise, ID	A Q&A Session on Medicaid, Trusts and Beneficiary Designations-ISCPA	2	0	2
6.	11/15-16/2012	Boise, ID	Vern Hoven's Federal Income Tax Update-ISCPA	14	2	16
			Total	44	6	50

*Maximum 50 Total Hours Credited

I certify to the truth and accuracy of all statements, answers and representations in this report.

Signature: X Date: November 27, 2012

Type in your name.

Idaho requires licensees to maintain copies of their CPE Reports for 5 years.



[Print this page](#) for your records before clicking Submit.

Your CPE data has been submitted.

CPE Extension or Exemption???

EXTENSIONS may be granted for licensees to complete their yearly CPE requirement if a good cause exists. Procrastination or failure to know your requirement does not create a good cause for an extension. The Extension must be completed on the ONLINE CPE reporting link as shown below. 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. Follow the directions below as listed on the Extension coversheet you printed out .

- **this coversheet**
- **a revised CPE Reporting form (available at www.isba.idaho.gov/htm/forms.htm) listing all additional courses to complete the penalty & extension.**
- **copies of certificates for all reported CPE (including penalty)**

EXEMPTIONS may be requested for illness or where reasons of health have prevented CPE compliance. Call or email Sue Lenon prior to completing the online form. An Exemption requires a letter certifying the need by a medical doctor. See Rule 502.

EXTENSION OF CPE MUST BE FILLED OUT ON THE ONLINE SYSTEM

Reporting CPE Hours for 2013.

Credited for Previous Year:	2012	Required for Current Year: 2013
Total Hours* (Includes all ethics hours)	50	30
Ethics Hours (Includes state specific hours)	6	0

Courses Completed Between January 1 and December 31 of 2013

Enter "Hours" and "Ethics Hours" only
 If course has no "Ethics Hours" enter into "Hours" field only
 Click "Update Totals" to auto-fill "Total Hours" and "Totals"
 Note: "Total Hours" = "Hours" + "Ethics Hours"

	DATES	LOCATION	TITLE OF PROGRAM & SPONSOR	HOURS	ETHICS HOURS	TOTAL HOURS *
	12/26-28/2008	Boise, Id	Tax Preparation - Idaho Tax Preparers Ass'n	6	1	7
1.	1/1/2012	Boise, ID	Ehtics & Professional Conduct - Western CPE	6	2	8
2.	3/1/2012	Boise, ID	Legislative Tax Update - ISCPA	1	0	1
3.	11/15-16/2012	Boise, ID	Vern Hoven's ?Fed Income Tax Update - ISCPA	14	2	16
4.						
Total				21	4	25

Add More Lines

Update Totals

*Maximum 50 Total Hours Credited

Save and Logout

Next

Save and Logout allows you to record courses throughout the year until you are ready to submit your final CPE Report.

Click Next if you have entered all your CPE courses and are ready for final submission or to request an extension.

Click NEXT

Reporting CPE Hours for 2013.

You have not met your required CPE Hours.

Total Hours Required for:	2013	Currently Reported for: 2013
Total Hours (Includes all ethics hours)	30	25
Ethics Hours (Includes state specific hours)	0	4

If you think you have reached this page in error please click the back button to check the hours you entered and/or add additional hours. All licensees have through December 31st to complete required hours.

Back

If you are requesting an extension to your CPE Hours for illness or other good cause, please explain below. If a physician statement is applicable, please submit a copy to the Board Office no later than January 31st.

Make sure this is a valid reason for not having your required CPE Completed and type it in here.

If it is due to illness, call Sue at the Board office - 208 334-4596

729 characters remaining.

NOTE: Extension of time to complete CPE may be granted subject to audit, documentation required. Penalty hours may be assessed.

Exemption to completing CPE may be granted for extraordinary reasons. All requests are subject to Board approval. Please email Exemption request to the board office sue.lenon@isba.idaho.gov

Next

Click NEXT

CPE Extension /Exemption continued from previous page.

IDAHO STATE BOARD OF ACCOUNTANCY
PO BOX 83720 OR 3101 W MAIN STE 210
BOISE, ID 83720-0002 BOISE, ID 83702

November 28, 2012

CP-XXXX

First Name Last Name, CPA
123 Street
Boise, ID 83702

2013 CPE EXTENSION COVER SHEET
Submit this COVER with your completed CPE form
and copies of all certificates

2012	Submitted	50	6
		Total Hours	Ethics
2013	Hours Required	30	0
	Submitted	25	4
	Short	5	0
	Penalty	3	0
	DUE	8 of which	0 are ETHICS CPE

DUE ASAP but no later than MAY for Active renewal in June

MAIL OR SCAN and email ALL of the following to sue.lenon@isba.idaho.gov
or
FAX to 208 334-2615

- this coversheet
- revised CPE Reporting form (available at www.isba.idaho.gov/html/forms.htm) listing all additional courses to complete the penalty & extension.
- copies of certificates for all reported CPE (including penalty)

Reason for extension:

Make sure this is a valid reason for not having your required CPE Completed and type it in here. If it is due to illness, call Sue at the Board office - 208 334-4596

Courses Completed Between January 1 and December 31 of 2013

	DATES	LOCATION	TITLE OF PROGRAM & SPONSOR	HOURS	ETHICS HOURS	TOTAL HOURS*
1.	1/1/2012	Boise, ID	Ethics & Professional Conduct - Western CPE	6	2	8
2.	3/1/2012	Boise, ID	Legislative Tax Update - ISCPA	1	0	1
3.	11/15-16/2012	Boise, ID	Vern Hoven's ?Fed Income Tax Update - ISCPA	14	2	16
			Total	21	4	25

I certify to the truth and accuracy of all statements, answers and representations in this report.

Signature: X Date: November 28, 2012

Type in your name.

Idaho requires licensees to maintain copies of their CPE Reports for 5 years.



[Print this page](#) for your records before clicking Submit.

Back

Submit

PRINT a copy of this sheet **BEFORE** CLICKING SUBMIT, as the copy is your COVERSHEET for the EXTENSION. You will need to submit a copy of this when you have completed the missing and penalty credits shown in the DUE line above. The Extension sheet MUST be submitted timely by January 31 or a CPE Fine will be assessed.

Announcing

The Idaho Board of Accountancy is now among the majority of state regulatory boards that are populating the database with official regulatory CPA data on a regular schedule. Idaho is officially the 34th participating state. CPAverify.org provides individuals and organizations with a centralized way to conveniently and reliably research the official license status of a CPA across multiple states without the need for conducting a search of each state board website individually. The site also provides a general license history for CPAs. To learn more about CPAverify.org or to conduct your own search, visit www.CPAverify.org. Their link can also be found on our website.

Disciplinary Actions by the Board

Martha L Sandifer
Boise, Idaho

CP-3766

Ms. Sandifer violated Treasury Circular No.230, Idaho Code 54-219(k) and Idaho Code 54-219(c). Stipulation and Consent Agreement was signed suspending her license disallowing any use of the CPA designation or trade in any way, such as displaying her license or including the CPA designation with her name or firm's name. A fine of \$1,000 and attorney fees of \$500 were assessed to Ms. Sandifer.

Michael A Duncan
Lewiston, Idaho

CP-2297

Mr. Duncan pled guilty grand theft relating to a client's records. A Stipulation and Consent agreement was signed and his license revoked. Mr. Duncan is not allowed to use the CPA designation in any manner nor display his certificate, nor to perform any act which requires a CPA designation.

2013 Board Meeting Dates

April 25, 2013

July 25, 2013

October 10, 2013

December 5, 2013

State Office Closures

January 1st	New Years Day
January 21st	Martin Luther King Jr.
February 18th	Presidents Day
May 27th	Memorial Day
July 4th	Independence Day
September 2nd	Labor Day
October 14th	Columbus Day
November 11th	Veterans Day
November 28th	Thanksgiving Day
December 25th	Christmas Day

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[Click here](#)



New Licensees

10/6/2011 to 11/28/2012

Name	License #	License Method	State	Issue Date	Status
Daniel Lynn Packard	CP-5164	Exam	ID	10/06/2011	Active
Mark McNabb	CP-5165	Grade Transfer	UT	10/06/2011	Active
Rick Elton Sager	CP-5166	Exam	ID	10/12/2011	Active
James Darrell Bird	CP-5167	Exam	ID	10/12/2011	Active
Lindsey M Pierce	CP-5168	Grade Transfer	MT	10/12/2011	Active
Wes Veach	CP-5169	Reciprocity	AZ	10/12/2011	Active
Stephen Ray Mallatt	CP-5170	Reciprocity	CA	10/12/2011	Active
Stephanie Anne Smith	CP-5171	Reciprocity	WY	10/12/2011	Active
Brinton Ellis Croff	CP-5172	Exam	ID	10/12/2011	Active
Amber Dawn Jackson	CP-5173	Exam	ID	10/13/2011	Active
Chanson Heber Jones	CP-5174	Exam	ID	10/27/2011	Active
Kristin Dahlin	CP-5175	Reciprocity	OR	10/27/2011	Active
Tammy Stromberg	CP-5176	Reciprocity	AK	10/27/2011	Active
Thomas R Rey	CP-5177	Reciprocity	MD	10/27/2011	Active
Thomas D Gwinn	CP-5178	Exam	ID	10/27/2011	Active
Davin Lee Cottle	CP-5179	Exam	ID	10/27/2011	Active
Danial Joseph Cornell	CP-5180	Exam	ID	11/09/2011	Active
Kenneth Allan Hildebrandt	CP-5181	Reciprocity	AZ	11/09/2011	Active
Edward Scott Hurlbert	CP-5182	Exam	ID	11/09/2011	Active
Todd Tyler Jensen	CP-5183	Exam	ID	11/09/2011	Active
Patrick Brendan Meegan	CP-5184	Exam	ID	11/09/2011	Active
Anthony Alan Oss	CP-5185	Exam	ID	11/09/2011	Active
Rick Matteo Perez	CP-5186	Exam	ID	11/09/2011	Active
Stacey Lewis	CP-5187	Reciprocity	CA	11/23/2011	Active

Name	License #	License Method	State	Issue Date	Status
Joshua T Saunders	CP-5188	Grade Transfer	MT	11/23/2011	Active
Michelle Crist	CP-5189	Exam	ID	11/23/2011	Active
Jessica Lynn Cooper	CP-5190	Exam	ID	11/23/2011	Active
Alexis Dawn Lindberg	CP-5191	Grade Transfer	MT	11/23/2011	Active
Hugh Jacob Edwards	CP-5192	Exam	ID	11/23/2011	Active
Shuyi Chen	CP-5193	Exam	ID	11/23/2011	Active
Louann M Schneidmiller	CP-5194	Reciprocity	WA	12/14/2011	Active
Lynnette Holstein	CP-5195	Reciprocity	WA	12/15/2011	Active
Lia Therese Dunne	CP-5196	Reciprocity	CA	01/04/2012	Active
Michael Lawrence Barton	CP-5197	Exam	ID	01/04/2012	Active
Michael Lyman Rich	CP-5198	Reciprocity	NJ	01/04/2012	Active
Jeanne Elizabeth Olsen	CP-5199	Exam	ID	01/04/2012	Active
Mark Richard Ratliff	CP-5200	Exam	ID	01/04/2012	Active
Benjamin Lea Hoekstra	CP-5201	Exam	ID	01/11/2012	Active
Kari Michelle Schroeder	CP-5202	Exam	ID	01/11/2012	Active
Ammon Cy Kegel	CP-5203	Exam	ID	01/11/2012	Active
Kelli Schwanzenberger	CP-5204	Reciprocity	WA	01/11/2012	Active
Amanda Kikueye Shigeta	CP-5205	Exam	ID	01/11/2012	Active
William Matthew Cox	CP-5206	Exam	ID	01/11/2012	Active
Christina Marie Zwainz	CP-5207	Exam	ID	01/11/2012	Active
Brent Theodore Cherne	CP-5208	Reciprocity	TN	01/19/2012	Inactive
David Paul Sebastian	CP-5209	Grade Transfer	MT	01/19/2012	Active
Heather Dayley	CP-5210	Exam	ID	01/19/2012	Active
Nathaniel Claus Eichner	CP-5211	Exam	ID	01/19/2012	Active
Jimmy Yuhan Lin	CP-5212	Exam	ID	01/19/2012	Active
Kimberly Jean Martin	CP-5213	Exam	ID	01/19/2012	Active
William A Fowler	CP-5214	Reciprocity	CO	01/19/2012	Active
Devin Anderson Whyte	CP-5215	Exam	ID	01/19/2012	Active
John Christian Salmon	CP-5216	Exam	ID	01/26/2012	Active
Mathew Turner Parish	CP-5217	Exam	ID	01/26/2012	Active
Alex Merrill Heiner	CP-5218	Exam	ID	01/26/2012	Active
Devin Jay Brady	CP-5219	Reciprocity	UT	01/26/2012	Active
Angela Lynne Pendlebury	CP-5220	Exam	ID	01/26/2012	Active
Morgann Courtney Ahern	CP-5221	Exam	ID	01/31/2012	Active
Craig Curtis Jeppesen	CP-5222	Exam	ID	01/31/2012	Active
Jeffrey Philip Koehler	CP-5223	Exam	ID	01/31/2012	Active
Michal Slavkovsky	CP-5224	Exam	ID	01/31/2012	Active
Wayne C Taylor	CP-5225	Grade Transfer	CA	01/31/2012	Active
Nola Marie Tolk	CP-5226	Exam	ID	02/08/2012	Active
Randall James Brown	CP-5227	Exam	ID	02/21/2012	Active
Zachary Wayne Brown	CP-5228	Exam	ID	02/21/2012	Active
Lisa M Klein	CP-5229	Exam	ID	02/21/2012	Active
Nikole Katharine Ogami	CP-5230	Exam	ID	02/21/2012	Active
Christina Ashley Peterson	CP-5231	Exam	ID	02/21/2012	Active

Name	License #	License Method	State	Issue Date	Status
Tor Daley	CP-5232	Reciprocity	AK	03/01/2012	Active
Joshua Winn Searle	CP-5233	Exam	ID	03/01/2012	Active
Adam Sipherd	CP-5234	Reciprocity	MA	03/01/2012	Active
Donald Patrick Campbell	CP-5235	Reciprocity	CA	03/15/2012	Active
Kari Lynn Hein	CP-5236	Exam	ID	03/15/2012	Active
Benjamin Kimball Mefford	CP-5237	Exam	ID	03/22/2012	Active
Christopher Albert Black	CP-5238	Exam	ID	03/22/2012	Active
Randena Port Darpli	CP-5239	Reciprocity	AZ	04/04/2012	Active
Cody Bryan Birch	CP-5240	Exam	ID	04/04/2012	Active
Eric M Hanson	CP-5241	Reciprocity	MN	04/10/2012	Active
Melissa Jo Stockberger	CP-5242	Reciprocity	WY	04/10/2012	Active
Sarah Ann Howk	CP-5243	Exam	ID	04/10/2012	Active
Cody Jason Gough	CP-5244	Exam	ID	04/10/2012	Active
Douglas Wyatt Talbot	CP-5245	Exam	ID	04/10/2012	Active
Anne Marie Lee	CP-5246	Reciprocity	NV	04/17/2012	Active
Esau Medina	CP-5247	Exam	ID	04/26/2012	Active
Dominique Joy Elliott	CP-5248	Exam	ID	05/03/2012	Active
Andrea M Hasenoehrl	CP-5249	Exam	ID	05/03/2012	Active
Dennis Michael Schneider	CP-5250	Reciprocity	CA	05/03/2012	Active
Jessica Williams	CP-5251	Exam	ID	05/03/2012	Active
Mark D Wilkins	CP-5252	Grade Transfer	UT	05/09/2012	Active
Michael Tim Montgomery	CP-5253	Exam	ID	05/09/2012	Active
Jude P Damasco	CP-5254	Reciprocity	CA	05/09/2012	Active
Hale Lawrence Fields	CP-5255	Exam	ID	05/10/2012	Active
Robert P Sanders	CP-5256	Reciprocity	WA	06/04/2012	Active
Patricia Ann Holley	CP-5257	Grade Transfer	TX	06/04/2012	Active
Dennis M Tucker	CP-5258	Reciprocity	CA	06/07/2012	Active
Cherish Ladell Rooney	CP-5259	Exam	ID	07/02/2012	Active
Troy Scott Braga	CP-5260	Exam	ID	07/02/2012	Active
Joshua Shane Bolin	CP-5261	Exam	ID	07/02/2012	Active
Tara Ann Pichette	CP-5262	Exam	ID	07/02/2012	Active
Jared Thomas Blackham	CP-5263	Exam	ID	07/02/2012	Active
Angela Marker Smith	CP-5264	Reciprocity	CA	07/02/2012	Active
Wade Joseph Cicrich	CP-5265	Exam	ID	07/02/2012	Active
Qi Li	CP-5266	Exam	ID	07/02/2012	Active
Christine Ann Moe	CP-5267	Exam	ID	07/02/2012	Active
Danielle Alise Phillipp	CP-5268	Exam	ID	07/02/2012	Active
Melinda Dawn Simms Tuia	CP-5269	Exam	ID	07/02/2012	Active
Jordan Michael White	CP-5270	Exam	ID	07/02/2012	Active
Chad Dalley Winward	CP-5271	Exam	ID	07/02/2012	Active
Xiaowen Mei	CP-5272	Exam	ID	07/03/2012	Active
Nathan Eads	CP-5273	Reciprocity	CA	07/03/2012	Active
Randall Ludvic Peterson	CP-5274	Reciprocity	CA	07/17/2012	Active
Jarrood Wayne Stevens	CP-5275	Exam	ID	07/17/2012	Active

Name	License #	License Method	State	Issue Date	Status
Samuel Edward Fleetwood	CP-5276	Reciprocity	WA	08/06/2012	Active
Trisa Clemons	CP-5277	Reciprocity	WA	08/06/2012	Active
Carol Louise Stimpson	CP-5278	Reciprocity	UT	08/09/2012	Active
Emily Rose Harris	CP-5279	Reciprocity	WA	08/09/2012	Active
Jeffrey Julian Lliteras	CP-5280	Reciprocity	WA	08/15/2012	Active
Jeremy Claunch	CP-5281	Exam	ID	08/21/2012	Active
Kyle Eugene Wilmot	CP-5282	Reciprocity	WA	08/21/2012	Active
Thomas John Muguira	CP-5283	Exam	ID	08/22/2012	Active
Douglas Case Barclay	CP-5284	Exam	ID	08/28/2012	Active
Mendy Brooke Clark	CP-5285	Exam	ID	08/28/2012	Active
Peter Cary Black	CP-5286	Grade Transfer	NV	08/30/2012	Active
Benjamin J Brown	CP-5287	Reciprocity	UT	09/20/2012	Active
Robert S Humiston	CP-5288	Reciprocity	CA	09/27/2012	Active
Benjamin Joel Martineau	CP-5289	Exam	ID	09/27/2012	Active
Michelle Marie Watts	CP-5290	Reciprocity	TX	09/27/2012	Active
Sonse Breton Sutezzo	CP-5291	Exam	ID	09/27/2012	Active
Micheal Troy Preston	CP-5292	Exam	ID	10/04/2012	Active
Ryan Joseph Marquez	CP-5293	Exam	ID	10/04/2012	Active
Amy L Hansford	CP-5294	Exam	ID	10/04/2012	Active
Holli Ann Fackrell	CP-5295	Exam	ID	10/16/2012	Active
Clarence William Robison	CP-5296	Exam	ID	10/16/2012	Active
Heidi Danae Hammerquist	CP-5297	Grade Transfer	OR	10/16/2012	Active
Alaina Bonnie Schrenk	CP-5298	Exam	ID	10/16/2012	Active
Melanie Elise Strasser	CP-5299	Exam	ID	10/16/2012	Active
Ana Camarena-Osborn	CP-5300	Reciprocity	CA	10/16/2012	Active
Marcus Neal Stuart	CP-5301	Exam	ID	10/23/2012	Active
Carmen Beth Weyland	CP-5302	Reciprocity	WA	10/24/2012	Active
Becky Ann Oberlander	CP-5303	Reciprocity	MN	11/01/2012	Active
Christy Jean Stephenson	CP-5304	Grade Transfer	UT	11/06/2012	Active
Bradley Allen White	CP-5305	Reciprocity	WA	11/08/2012	Active
Justice Oliver Wolcott	CP-5306	Reciprocity	UT	11/08/2012	Active
Chris Walter Olsen	CP-5307	Reciprocity	CO	11/19/2012	Active
Sherri Sue Parkin	CP-5308	Reciprocity	AZ	11/19/2012	Active
Gary Grant Jensen	CP-5309	Reciprocity	FL	11/19/2012	Active
Michelle Ranae Yankovich	CP-5310	Reciprocity	AK	11/28/2012	Active

Congratulations to each and every new licensee!

Check your CPA Exam Scores Online!
<http://www.nasba.org/exams/cpaexam/idaho/>

Exam Pass List

October 2011 to August 2012

July - August 2012

Alaina Schrenk
Andrew Sheridan
Benjamin Martineau
Christopher Mui
Holli Fackrell
Jeremy Claunch

Douglas Barclay
Jessie Cresap
Jordan Beehner
Katie Wilson
Kevin Frendt
Marcus Stuart
Sonse Sutezzo

April - May 2012

Barbara Hyndman
Christopher Chatwin
Colin Livingston
Daniel Rengert
Eric Story
Jared Blackham
Jared Smith

Karen Mitchell
Lorelle Toews
Minisha Doncouse
Scott DeBurgh
Thomas Muguira
Troy Braga
Joshua Hallett

January - February 2012

Alesha Jolley
Catherine Crites
Chad Winward
Christine Moe
Christopher Black
Cody Birch
Hale Fields

Iilir Nina
Jessica Williams
Joshua Steward
Karl Pedersen
Melinda Tuia
Randall Brown

October - November 2011

Amanda Shigeta
Ammon Kegel
Angela Pendlebury
Benjamen Mefford
Christina Duncanson
Christina Peterson
Craig Jeppesen
Danielle Phillipp
Dominique Elliott
Douglas Talbot
Jason Christiansen
Jeanne Olsen
Jeffrey Koehler

Jonathan Kane
Joshua Bolin
Mark Ratliff
Mathew Parish
Michael Montgomery
Michal Slavkovsky
Nikole Ogami
Noah Lull
Paul Jablon
Sarah Howk
William Cox
Zachary Brown

In Memory of

William Donald Mackin
CP-0405
04/20/2011

Kenneth F Abbott
PA-0052
11/30/2011

Myron Wayne Roberts
CP-0563
01/30/2012

Shawn William Overall
03/24/2012

Keith Charles Nickisch
CP-0816
04/15/2012

Charles Edward Rees
CP-0433
05/08/2012

Ronald Everet Eggart
CP-0209
06/30/2012

William Dean Van Engelen
CP-2290
07/11/2012

Lei Lonnie M Wood
CP-1568
09/17/2012

Status Changes on or after July 1, 2012

Lapsed

Robert Leland Zins	CP-3026
Lawrence Dee Rourke	CP-2099
Gerald Wayne Lynes	CP-1022
Robert Steven Dabell	CP-0814
William Carl Knudsen	CP-0533
Luann L Kuntz	CP-2780
Gary K Shelton	CP-1825
Cynthia B Garner	CP-4444
Karen Lee Broyles	CP-4024
Brian Stephen Barta	CP-4803
Jeffrey R Maichel	CP-3990
Timothy Ryan Fixter	CP-5089
Mary Teresa Cieslik	CP-4622
Paul Bridge	CP-4644
Brandon M Allen	CP-4688
Chanson Heber Jones	CP-5174
Patrick James Nuxoll	CP-0636
Gordon Lee Saathoff	CP-4088

Retired

Howard Curtis Darrow	CP-0548
Timothy Benjamin Irwin	CP-0635
Dennis Mack Winward	CP-0422
Clive Douglas Calder	CP-2735
Lorenzo James Bott	CP-0772
Roseann M Bowers	CP-4256
Douglas Heimforth	CP-4828

LPA Licensee Status Change as of July 1, 2012

Thomas Eugene Dailey	PA-0009	Lapsed
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Inactive

Marney L Ellis	CP-3809
Shelley Ann Krehbiel	CP-2208
Megan O'Hara Voth	CP-3419
Eric D Grandeen	CP-3428
Karen Daw Flynn	CP-2568
Michele D Wood	CP-3046
Naomi Crafton Shankel	CP-3906
Darren James Kyle	CP-3113
Mark Berria	CP-2715
Gregory Glenn Foulk	CP-1924
Stephanie J Lenstrom	CP-3087
Judith Lynn Seyfert	CP-3942
Samuel James Clegg	CP-4571
Robert Vernon Searcy	CP-4789
Jacqueline Mae Kasza	CP-4757
Theodore Nicholas Bokides	CP-4715
Jeffrey Chad Banka	CP-5108
Stacie Bruno	CP-4961
Donald Patrick Campbell	CP-5235
Heather Ann Margaret Trana	CP-4815

Board Lapsed

Lethia Ann Rupert	CP-1035
John S Mink	CP-4236
Tamara I Briggs	CP-4038
Jonathan Brent MacDonald	CP-3579
Richard C Nelson	CP-1598
Donald Lester Rodman	CP-1116
Mark E Christopher	CP-3480
Tammy Borkoski	CP-4780
Huidan Vanhoozer	CP-5093
Lindsey M Pierce	CP-5168
Adam Sipherd	CP-5234
Heather L Rudbeck	CP-4018
Shirelle Dee Heninger	CP-3590
Bryan John Clements	CP-4100
Kevin Dale Murphy	CP-3819

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Sandy Bly

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Sue C. Lenon

CPE/Renewals/Firm Registration

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Tami Helton

Office Specialist

tami.helton@isba.idaho.gov

**IDAHO STATE SPECIFIC ETHICS COURSE
CHANGE**

Beginning January 2013, this course will no longer be provided by the Idaho Society of CPAs. Any Idaho Ethics course from a NASBA registry or QAS provider will be acceptable for CPE Ethics credits. A sampling of providers is listed on our webpage under the CPE tab for State Specific. As with any CPE course, it is up to the licensee to take credit for a course only once in any 3 year period or after the course has been changed or updated.

The link for NASBA Registry or QAS providers is:

<http://www.learningmarket.org/page.cfm/action=ExhibList/ListID=1/t=m>

Address Change? Let Us Know!

Licensees, please remember that 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 _____ Li-
cense# _____

Daytime Phone () _____

Evening Phone () _____

New Address

City _____ State _____ Zip _____

E-Mail Address _____

Employer Name _____ New? Yes No

Signature _____

Date _____

SUBMIT YOUR ADDRESS CHANGE ONLINE AT: isba.idaho.gov

**Mail to: Idaho State Board of Accountancy or FAX : 208-334-2615
PO Box 83720**