

Board Calendar	9
Board Staff	9
CPA Exam Pass List	8
CPE Information	1, 4, 5
In Memory of...	8
Letter from Board Chair	2,3
License Status Changes	6
New Board Member	5
New Licensees	7, 8
Office Closures	9

Idaho State

Board of Accountancy

Kent A. Absec, Director

Its time to Report your CPE Online!

THIS IS YOUR 2013 CPE NOTICE!

Timely CPE reporting is now through January 31, 2014. Don't wait! All licensees must report using the CPE link on the Idaho State Board of Accountancy webpage. www.isba.idaho.gov Report your CPE as soon as you have completed it for the year.

It is imperative you keep a current email address on file with the Board office as reminders are emailed. Also, the PIN retrieval button will only work if the email is current.

You may update your current email by logging into the ONLINE SERVICES link and clicking on Address Change – you must know your PIN for this to work.

If you clicked on the RETRIEVE PIN link and have not received your PIN by email within 2 hours and it is not in your junk folder, email a request to isba@isba.idaho.gov to update your email address on our file and reply with your PIN. Include your name and license number within the email request.

REMEMBER, 2013 CPE REPORTING DEADLINE is January 31, 2014.

A Message from The Chair



My professional journey began in 1972 when I passed my CPA exams and began working my way towards receiving my CPA license which I received in 1973. After practicing for over a third of a century, I found myself knowing very little about the Idaho State Board of Accountancy (ISBA), let alone what they do or how they differ from the Idaho Society of CPA's. I imagine there are those of you out there practicing that are in the same position I was in a few years ago. In 2009, my name was submitted by the Idaho Society to our Governor and I was appointed as a CPA member to the Board. To help educate those of you who may be in the same state of unfamiliarity I was in, I would like to share some of the knowledge I have gained during my tenure on the Board.

The mission of the State Board of Accountancy is to regulate the professional conduct of practitioners of public accountancy under its jurisdiction through the enforcement of statutes and rules regarding qualifications, professional ethics, and conduct. The Board is comprised of seven Governor appointed members for rotating five year terms. The Board is assisted by an Executive Director plus three full time employees.

The Board is charged with many responsibilities including but not limited to the following:

- To protect the public
- To adopt and enforce rules of professional ethics and conduct to be observed by certified public accountants and licensed public accountants
- To determine and review the qualifications of applicants for the Uniform CPA exam
- To grant Certificates to those who have meet the legal requirement for licensure
- To monitor compliance with Continuing Professional Education requirements
- To register public accounting firms
- To initiate or receive complaints, cause them to be investigated, initiate proceedings, conduct administrative hearings, and proceed with disciplinary actions as deemed appropriate

During my four years on the Board, I have also learned what happens behind the scenes to help insure the CPA profession in Idaho operates at the highest level of professional competence. My time on the Board has allowed me to be associated with the National Association of State Boards of Accountancy (NASBA). The Idaho Board is actively involved in NASBA which has over 26 committees that assist the accounting profession to operate at a high level of professional competency. Below, I have listed some of these committees and their major function.

Accountancy License Database (ALD)/CPAverify Committee

Achieve recognition and acceptance of the Accountancy Licensee Database and CPAverify by all Board of Accountancy and relevant stakeholders

Idaho Board Member Cheryl Guiddy is a member of this committee

Board Effectiveness & Legislative Support Committee

Develop strategies to assist Boards of Accountancy in efforts to improve effectiveness and support the Director of legislative affairs in developing an effective legislative strategy

Compliance Assurance Committee

Promote effective oversight on compliance with professional standards by CPAs and their firms

CBT Examination Administration Committee

Promote effective and efficient administration and operation of the Uniform CPA Examination.

Idaho Executive Director Kent Absec is a member of this committee

Continuing Professional Education (CPE) Committee

Oversee the Statement on Standards for CPE Programs and make recommendations regarding revisions or updates to the AICPA/NASBA CPE Standards Committee

I currently serve as a member of this committee

Enforcement Resources Committee

Promote effective, efficient, and where appropriate uniform, enforcement of professional standards by Boards of Accountancy

Uniform Accountancy Act (UAA) Committee

Oversee the Uniform Accountancy Act and related Model Rules and recommend amendments to the Board of Directors

For a complete list of NASBA committees, visit www.nasba.org

I will go into more depth of the knowledge I have gained by serving on the Idaho State Board of Accountancy & Idaho Society of CPAs in an upcoming newsletter.

I want to remind everyone to complete & turn in their CPE on time.

Have a great holiday season and a prosperous new year!

Lynn

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: e-mail, address, business connection, or employer.

Submit your address change online at: www.isba.idaho.gov

Mail to: Idaho State Board of Accountancy, PO Box 83720 Boise, Idaho 83720-0002

E-MAIL: tami.helton@isba.idaho.gov FAX : 208-334-2615

CPE: THINGS TO KNOW THIS TIME OF YEAR

The holidays and annual CPE reporting are both just around the corner! Are you going to be ready? Do you know what your requirement is for 2013? Use your CP# and your Pin to access your CPE reporting.

The CPE link is on our webpage, www.isba.idaho.gov.

Frequently asked questions on CPE are:

I am a NEW Idaho CPA licensee, what is my CPE requirement?

Your only CPE requirement is to take an Idaho State Specific Ethics course of at least 2 credit hours before December 31. Complete and submit the online CPE report any time before the deadline date of January 31, 2014.

Which Idaho State Specific Ethics course is acceptable?

Any Idaho Ethics course from a NASBA registry or QAS provider or the Idaho Society of CPAs will be acceptable for Idaho State Specific or General CPE Ethics credits. A sampling of providers is listed below:

- ISCPA's Idaho State-Specific Ethical Dilemmas & War Stories: What Would You Do?
- MasterCPE LLC (Ethics for Idaho)
- Pass Online aka Checkpoint Learning - formerly Positive Systems (Ethics for Idaho CPA's)
- Professional Education Services, LP (Ethics & Professional Conduct for Idaho CPA's)
- Western CPE (Ethics & Professional Conduct for Idaho CPA's)

Am I required to complete an Idaho State Specific Ethics course each year?

No. After the first year of licensure, the CPE Ethics requirement is for any general ethics course. If you are licensed in another state that required a certain ethics course, Idaho will also accept it toward your ethics requirement.

What is the requirement for CPE in Idaho?

CPE is 80 or more credits (of which a minimum of 4 are in Ethics CPE) in ANY rolling two year period.

EX: 2012 & 2013 then 2013 & 2014 then 2014 & 2015 --- each must equal 80 or more CPE credits of which 4 or more are in Ethics. The Ethics CPE is a component of the regular CPE.

Where can I find providers that are on the NASBA or QAS registry?

The link for the NASBA Learning Market is: <http://www.learningmarket.org>

Do I need to have a certificate of completion for every course I take?

Yes. If the Board requests verification of the course and you do not have it, credit for that course may be denied. Certificates, signed by the instructor or sponsor, must verify that you personally attended the class. You must keep documentation for five years.

What is required on a CPE Certificate?

- CPE program sponsor name and contact information.
- Participant's name.
- Course title.
- Course field of study.
- Date offered or completed.
- If applicable, location.
- Type of instructional/delivery method used.
- Amount of CPE credit recommended.
- Verification by CPE program sponsor representative.

Continued on Next Page

My company provides me with a yearly printout of the CPE courses I have taken throughout the year. Do I need to complete the online CPE report, too?

Yes, all licensees must report their CPE courses using the online CPE link listing each course.

Is my company printout sufficient documentation in lieu of a certificate?

The printout would have to be signed and dated by a partner, supervisor or company CPE coordinator verifying the accuracy of the report in order to be considered appropriate documentation.

Does in-firm training, firm sponsored training or a firm meeting automatically qualify for CPE credit?

No. Portions of firm meetings dealing with firm business do not qualify as CPE. Firm training will not automatically qualify simply because there is a sign-in sheet or document verifying your attendance. It must meet the same CPE standards as courses taken outside the firm or company.

If I have instructed a course or was a speaker at a seminar, what sort of verification do I need in order to obtain credit?

You must have verification from the sponsor stating that you were the instructor or speaker. Instructional credit may be received for the first presentation only. You will receive 3 times what the attendee receives for CPE credit. EX: Attendee receives 1 CPE credit – Instructor receives 3 CPE credits.

If I submit my CPE early am I more likely to be put on the Audit list?

No. The Audit list is computer generated early in the year. If you submit your CPE early, you may be notified earlier only so you can submit your documentation when you have it handy ---- or you may be contacted so you can correct something before the deadline date.

Deadline dates for CPE

Certificates for CPE courses must be dated within 2013. Submit your online CPE report as soon as you are finished but no later than January 31, 2014.

CPE Fines

CPE fines start at midnight, 12:00 AM February 1st. Reports received with a February date will carry a \$100 late fine. The Late CPE fine increases \$50 each month until it is submitted via the online CPE reporting link ---- March, the fine is \$150; April \$200; May \$250 and June \$300.

Happy Holidays

Enjoy the holidays by getting your CPE courses completed early. If you have any questions surrounding CPE please contact Sue Lenon at the Board office (208) 334-2490.

Board Member Changes

Governor C.L. "Butch" Otter appointed Mr. David Westfall, CPA from Burley to the Idaho State Board of Accountancy for the term of September 2013 thru August 2018. Welcome Dave!

Dean Condie, CPA lent his experience serving on the Board from September 2008 thru August 31, 2013. Dean served as Board Chair during this past year.

Mr. D. Lynn Smith will serve as the new Board Chair until August 31, 2014.

 Thank you

to Dean Condie for his dedication and service to the board.

License Status Changes

Lapsed Licenses

(Opted Not to Renew –May reinstate)

Michael Bell	CP-3069
Donald Black	CP-0312
Gary Burton	CP-0744
Joel Hunt	CP-1558
Dayne Clark	CP-0909
Darren McGrath	CP-2988
Douglas Davis	PA-0182
Dan Eaton	CP-0703
Richard McCormick	CP-2145
Phillip Jones	CP-1165
Eric King	CP-2506
Christine Huestis	CP-2500
Kristina English	CP-3570
Charles Hassard	CP-1791
Jerry Noesen	CP-4043
Kerry Francis	CP-4342
Kirk Blair	CP-4345
William Miller	CP-4667
Liang Xiang	CP-4749
Jason McKay	CP-4968
Konrad Capeller	CP-5122
Matthew Somero	CP-4879
Robert Kent	CP-1002

Board Lapsed

(No Response During Renewal.)

Steven Belnap	CP-1982
John Edwards	CP-1766
Penny Gearheart	CP-3787
John Kohler	CP-2076
Robert Krommenhoek	CP-0979
Robert Marshall	CP-1564
Wayne Schmaltz	CP-4484
Sally Sumners	CP-3834
Arvis Haskins	CP-3017

Retired

(Annual Renewal. Title is “CPA-Retired”)

Paul Fankhauser	CP-0344	Donald Hahn	CP-0684
George Anderson	CP-0334	Robert Norman	CP-0777
Randy Orgill	CP-0811	Linda Beynon	CP-2493
Sheri Wakagawa	CP-2828	Steven Cook	CP-0977
Daniel Barclay	CP-1050	Gary McIver	CP-5119
Chris Taylor	CP-1354	Shirley Garrett	CP-4675
Randy Jennings	CP-3316	Christine Argyle	CP-1725

Inactive License

(Annual Renewal. Title is “CPA-Inactive”)

Christian Hume	CP-3492	Gina Connolly	CP-3666	Michael White	CP-4574
Tremayne Arnold	CP-3877	Tina Rea	CP-3308	Danielle Groenert	CP-4548
Richard Sartor	CP-1385	Gretchen Rowe	CP-3291	Laima Swanson	CP-4531
Deanne Bithell	CP-2403	Kathryn Vincen	CP-3254	Shaylee O'Connor	CP-4653
Craig Christensen	CP-2268	Allan Meyers	CP-2026	Mark Schiller	CP-4856
Dennis Spencer	CP-2288	Michael Rockwood	CP-4272	Patrick Meegan	CP-5184
Stephen Mallatt	CP-5170	Beau Ward	CP-4323	Dale Arnold	CP-1826
David Ogden	CP-0715	Litze Lee	CP-4593	Kevin Bates	CP-3388
Robert Rasmussen	CP-1299	Breein Bryant	CP-4437		
Robert Grover	CP-1196	Dena Jozwik	CP-4348		

New Licensees

W
A
R
E
R
E
C
I
P
R
O
C
I
T
Y
E
X
A
M
G
R
A
D
E
T
R
A
N
S
F
E
R

Joshua Allen Steward	CP-5354	Exam	ID	04/29/2013	Active
Michael Ryan Montgomery	CP-5355	Reciprocity	CA	04/30/2013	Active
Trevor Lewis Arnold	CP-5356	Grade Transfer	MO	04/30/2013	Active
Kelsey Estelle White	CP-5357	Exam	ID	05/09/2013	Active
Devlin Cate Flamm	CP-5358	Reciprocity	WA	06/03/2013	Active
Scott Matthew De Burgh	CP-5359	Exam	ID	06/03/2013	Active
Justin Dudley Tucker	CP-5360	Exam	ID	06/12/2013	Active
Maria Anne Wren	CP-5361	Exam	ID	07/01/2013	Active
Louis Pearson Brown	CP-5362	Reciprocity	TN	07/01/2013	Active
Mark Travis Hagedorn	CP-5363	Reciprocity	AZ	07/01/2013	Active
Dianna Burden	CP-5364	Reciprocity	TX	07/01/2013	Active
Amanda Lynn Yergler	CP-5365	Exam	ID	07/01/2013	Active
Robert Berl Godfrey	CP-5366	Grade Transfer	HI	07/01/2013	Active
Lydon J Crane	CP-5367	Reciprocity	OR	07/01/2013	Active
Macey Dawn Crow	CP-5368	Exam	ID	07/01/2013	Active
Larry Chad Olson	CP-5369	Exam	ID	07/01/2013	Active
Hai Quang Hoang Nguyen	CP-5370	Exam	ID	07/01/2013	Active
Jacob Samuel Emery	CP-5371	Exam	ID	07/01/2013	Active
John William Bankhead	CP-5372	Exam	ID	07/01/2013	Active
Craig Daniel LeBeau	CP-5373	Exam	ID	07/03/2013	Active
Jacob Andrew Darrington	CP-5374	Exam	ID	07/08/2013	Active
Alex Dale Yeggy	CP-5375	Exam	ID	07/08/2013	Active
Joshua William Packer	CP-5376	Exam	ID	07/08/2013	Active
Michael Abraham Kosman	CP-5377	Exam	ID	07/08/2013	Active
Jamie Elizabeth Hanosky	CP-5378	Exam	ID	07/08/2013	Active
Dallas Porter Dobbs	CP-5379	Exam	ID	07/08/2013	Active
S. Aaron Bagley	CP-5380	Exam	ID	07/08/2013	Active
Derik McLain Nielsen	CP-5381	Exam	ID	07/16/2013	Active
Brian Boudy Basinger	CP-5382	Exam	ID	07/16/2013	Active
Kelsey Jordan French	CP-5383	Exam	ID	07/16/2013	Active
Senad Berberistanin	CP-5384	Exam	ID	07/18/2013	Active
Colter Dane Hansen	CP-5385	Exam	ID	07/18/2013	Active
Anthony Raymond Matson	CP-5386	Reciprocity	OR	07/18/2013	Active
Jordan Matthew Beehner	CP-5387	Exam	ID	07/23/2013	Active
Diana Michelle Gallinger	CP-5388	Exam	ID	07/23/2013	Active
Chad Christian Miller	CP-5389	Reciprocity	WA	07/23/2013	Active
Noah Dean Nichols Lull	CP-5390	Exam	ID	07/23/2013	Active
Sandra Lee Walker	CP-5391	Reciprocity	TX	07/29/2013	Active
Joseph Ray Saville	CP-5392	Reciprocity	WA	08/16/2013	Active
Mary Emily Soper	CP-5393	Reciprocity	MD	08/16/2013	Active
Kerry Cole Casperson	CP-5394	Exam	ID	08/16/2013	Active
Brett Matthew Heffner	CP-5395	Exam	ID	08/16/2013	Active
Kirsten Lynn Pruett	CP-5396	Exam	ID	08/29/2013	Active
Barbara Ann Hyndman	CP-5397	Exam	ID	08/29/2013	Active
Roderic Roy Mourant	CP-5398	Exam	ID	08/29/2013	Active
Megan Rachelle Kennedy	CP-5399	Grade Transfer	WA	08/29/2013	Active

Continued on Next Page

**New
Licensees**

continued

Steven Ellsworth Broadbent	CP-5400	Reciprocity	CO	08/29/2013	Active
Karen Keiko Daynes	CP-5401	Reciprocity	CA	08/29/2013	Active
Rachel Marie Tokhi	CP-5402	Reciprocity	UT	08/29/2013	Active
Susan Rae Bullard	CP-5403	Reciprocity	CA	09/06/2013	Active
Jedidiah Ballantyne Broadbent	CP-5404	Reciprocity	CA	09/09/2013	Active
Kevin Paul Lott	CP-5405	Exam	ID	09/11/2013	Active
Daniel Craig Owens	CP-5406	Reciprocity	MN	09/17/2013	Active
Jonathan Ryan Warner	CP-5407	Reciprocity	OR	09/19/2013	Active
Dustin Arthur Liddle	CP-5408	Grade Transfer	OR	09/24/2013	Active
Vincent Anthony D'Orazi	CP-5409	Exam	ID	09/25/2013	Active
Larry Sherwood Westfall	CP-5410	Reciprocity	CA	09/25/2013	Active
Bryan Alan Snarr	CP-5411	Reciprocity	UT	09/26/2013	Active
Rachel Mary Scott	CP-5412	Exam	ID	09/26/2013	Active
Jeremy Charles Wonch	CP-5413	Exam	ID	10/01/2013	Active
Pembroke Thom Rathbone	CP-5414	Exam	ID	10/01/2013	Active
Michael John Johnson	CP-5415	Exam	ID	10/01/2013	Active

CONGRATUALTIONS !

April - May

**Pass
List**

Stacey Bagley	Kerry Casperson	Dason Hatch	Michael Kosman
Grant Band	Jacob S. Emery	Brett Heffner	Dan Kunkel
John Bankhead	Jamie Hanosky	Tae Jung Kim	Han-Yi Kuo
Brian Basinger	Colter Hansen	Alex Kling	Katherine Marck

June - July

Jordan Alvey	Theresa Flannery	Kyle Holstine	Karris Kimball
Jordan Briggs	Suzanne Freeman	Jessica Jaskowski	Robert Klepinger
Shawna Engen	Larry Gibbons	Michael Johnson	Kristin O'Connor

Check your CPA Exam Scores Online!

<http://www.nasba.org/exams/cpaexam/idaho/>

**In
Memory
of:**

D. Brian McNelis CP-2262	Barry K Teppola CP-3488	Paul Donald Gage CP-0249
Tracy T. Leteroff CP-2310	Michael John Venkus CP-3012	Steven Kirk Harding CP-2339
Gary Lee Barnes CP-0957	Harold Bussmann CP-0818	Donald E. Westfall CP-0226

Board Members & Staff

D. Lynn Smith, CPA
Chair, Idaho Falls
208-680-5953
dlynncpa@gmail.com

Kay Bradford
Public Member Nampa
208-465-0970
ikbrad@msn.com

J. Bradley Lewis, CPA
Vice-Chair, Moscow
208-882-5547
blewis@haydenross.com

David Westfall, CPA
CPA Member
208-878-0466
westfall@pmt.org

Cheryl M. Guiddy, CPA
Secretary, Meridian
208-333-8965
cherylguidy@harriscpas.com

Board Staff
Kent A. Absec
Executive Director
kent.absec@isba.idaho.gov

Terry M. Bayless Sr, CPA
Treasurer, Meridian
208-888-3431
tbayless@aol.com

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

G. Brandon Pantopoulos, CPA
CPA Member, Boise
208-424-3862
bradyp@alscott.com

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

Tami Helton
Office Specialist
tami.helton@isba.idaho.gov



2013 Office Closures

November 28th	Thanksgiving
December 25th	Christmas Day

2014 Office Closures

January 1st	New Years Day
January 20th	Martin Luther King Day
February 17th	Presidents Day
May 26th	Memorial Day
July 4th	Fourth of July
September 1st	Labor Day
October 13th	Columbus Day
November 11th	Veterans' Day
November 27th	Thanksgiving Day
December 25th	Christmas Day

Next Board Meeting

December 5, 2013

ISBA Contact Information

3101 W Main St Ste 210
PO Box 83720
Boise, ID 83720-0002
Tel: 208 334-2490
Fax: 208 334-2615
Web: isba.idaho.gov
E-mail: isba@isba.daho.gov

Also find us on

