



Idaho State Board of Accountancy

FALL, VOLUME 39, ISSUE 2

CPE

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Have you logged into your personal online CPE report and checked your requirement for 2015? Each Active licensee is required to complete their personal requirement that is displayed at the top of the online CPE report. The online CPE reporting link is on our webpage and your login is your license number and your personal PIN. Remember that only half and whole credits are accepted.

New licensees that received their license in 2015 are required to complete a 2 hour credit Idaho State Specific Ethics Course. This is the only requirement for your CPE reporting and must be completed before December 31, 2015.

It is imperative that you keep a current email address on file with the Board office as reminders are e-mailed. If you receive an e-mail stating that we have not received your CPE report and you believe you submitted, PLEASE verify by either going online or call the Board office.

When submitting your CPE, make sure you see the message **“Your CPE data has been submitted”**. If you do not see this message, your CPE has not been reported.

If you need to change your license status simply login to our online CPE reporting site to make that change.

CPE fines start at midnight, 12:00 AM Mountain Time 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.

REMEMBER your 2015 CPE courses must be completed and certificate dated by December 31, 2015

REPORTING DEADLINE is January 31, 2016.

All questions can be directed to Tami Helton, CPE Coordinator, at:

tami.helton@isba.idaho.gov
or 334-2490

Board Member Changes

Governor C. L. “Butch” Otter appointed Mr. Scott Dockins CPA from Moscow to the Idaho State Board of Accountancy for the term of September 2015 thru August 2020. Welcome Scott!

Scott replaces Bradley Lewis, CPA who served on the Board from September 2010 thru August 2015. Brad served as Board Chair during this past year.

THANK YOU to Brad for his dedication and service to the Board.

Ms. Cheryl Guiddy, CPA will serve as the new Board Chair until August 31, 2016.

Note from the Chair



It has been an honor and a pleasure serving on the Idaho State Board of Accountancy for the past four years. I feel grateful that in my final year I can serve as the Board Chair. There is no other profession like being a Certified Public Accountant. It is a career that gives you the opportunity to learn every day. Since being appointed to the Board of Accountancy, I have learned about the regulatory portion of the profession. I am lucky to have the opportunity to work with an outstanding staff at the Board of Accountancy office who truly care about all licensees and work to solve many problems and issues on a daily basis while keeping in mind their focus of protecting the public.

In the next few years the Board of Accountancy will be looking ahead at the horizon and with the help of the National Association of State Boards of Accountancy (NASBA) will be poised to make changes to keep up with these dynamic times. Some of the issues facing us include the definition of attest, nano and blended learning within Continuous Professional Education (CPE), and changes to the peer review program. We are also closely monitoring potential implications on regulatory boards as a result of the recent Supreme Court case, *North Carolina Dental Board v. Federal Trade Commission*, and the launch of the next version of the CPA exam in April 2017.

I look forward to the year ahead and will continue to support the efforts needed to take the next steps in all of the issues identified above. Again, thank you for the opportunity to serve as the Chair of the Idaho State Board of Accountancy.

Cheryl

Important Dates to Remember

December 31st CPE Course Completion

Courses for the CPE calendar year must be completed and certificates dated on or before December 31st.

January 31st CPE Reporting

All CPE reports must be submitted to the board office.

June 30th License Renewal

Fines will be assessed for all late renewals and noncompliance of due dates. You will be placed in Board Lapsed status if you have not paid your license renewal fee by July 31st.

September 30th Firm Registration Renewal

All renewals can be done online throughout the year. It is your responsibility to have these tasks accomplished prior to the due dates.

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

In Memory

John Parry
CP-0134

Disciplinary Actions

CP-0547 Shirley Bade

Coeur d'Alene, Idaho

Ms. Bade performed attest and/or compilation services without registering under the provisions of Section 54-214, Idaho Code. Ms. Bade also did not disclose during her annual license renewal that she was performing peer reviewable services. Ms. Bade signed a Stipulation & Consent Agreement to: pay \$7,500 in attorney fees and administrative penalties; complete a CPE requirement in addition to any other CPE requirement; and her license shall be restricted and neither Ms. Bade nor her firm shall be permitted to perform peer reviewable services, including issuance of reports on accounting and auditing engagements, as set forth in Rule 602.01.

CP-1032 Randy K. Bates

Coeur d'Alene, Idaho

The Idaho State Board of Accountancy filed a complaint for failure to comply with Peer Review requirements. After a scheduled formal hearing, the Board issued a Final Order imposing the following discipline: Mr. Bates shall pay a fine of \$7,500 by June 30, 2015 and Mr. Bates license shall be revoked; however, the revocation was withheld until June 30, 2015, and Mr. Bates shall instead be placed on probation, upon the following terms and conditions: Mr. Bates' license shall be restricted, and neither Mr. Bates nor his firm were permitted to perform attest services, including issuance of reports on accounting and auditing engagements, as set forth in Rule 602.01. By June 30, 2015 Mr. Bates shall: undergo and complete a peer review in accordance with the AICPA Peer Review requirements; complete twenty-four (24) hours CPE specific to the topics of Compilations and Reviews; and in addition to the Compilations and Review class hours, complete and Idaho state-specific Ethics class, comprised of at least two (2) classroom hours; and pay his fine in full. Mr. Bates did not comply with all of the terms and conditions of probation as set forth by June 30, 2015 and his license has been revoked.

PA-0201 Robert L. Layton

Blackfoot, Idaho

The Idaho State Board of Accountancy filed a complaint for failure to comply with Peer Review requirements. Mr. Layton signed a Stipulation & Consent Agreement to: restrict his license and neither Layton nor his firm shall be permitted to perform peer reviewable services, including issuance of reports on accounting and auditing engagements, as set forth in Rule 602.01; re-enroll and complete his latest required peer review in accordance with AICPA Peer Review Program requirements by November 30, 2015, complete an additional eight (8) hours of CPE to include and Idaho state-specific Ethics class; and pay \$5,000 in attorney fees and administrative penalties.

CP-1764 Scott Beggs

Polson, Montana

Mr. Beggs applied to have his license reinstated with the Idaho State Board of Accountancy. Board Staff denied Mr. Beggs application. The Board held a hearing in April 2015 and adopted the Recommended Order from the Hearing Officer to uphold Board Staff's decision to deny Mr. Beggs application for reinstatement.

CP-5253 Michael Montgomery

Boise, Idaho

The Idaho State Board of Accountancy filed a complaint for failure to comply with firm registration. Mr. Montgomery signed a Stipulation & Consent Agreement to: pay \$3,500 in attorney fees and administrative costs; and complete the required Peer Review by July 14, 2015.

CP-2996 Ginette Manwaring

Blackfoot, Idaho

The Idaho State Board of Accountancy filed a complaint for failure to comply with Peer Review requirements. Ms. Manwaring signed a Stipulation & Consent Agreement to: pay \$3,500 in attorney fees and administrative penalties and complete the required Peer Review by November 13, 2015.

NASBA News



Mr. Samuel K. Cotterell, CPA was recently named the 2015 recipient of NASBA's William H. Van Rensselaer Public Service Award during their annual meeting in October. The Van Rensselaer Award recognizes individuals who have led the development or improvement of Boards of Accountancy programs, or influenced the passage of rules or statutes to improve accountancy regulations and laws, with the goal of protecting the public.

Mr. Cotterell has been very involved with NASBA including a term as NASBA Chair during 2007-08. He is currently a member of NASBA's Standard-Setting Advisory Committee, Leadership Development Group, Advisory Council Past Chair as well as serving on the joint NASBA and AICPA Model Rule Task Force. Mr. Cotterell's other accomplishments include being a former NASBA Mountain regional director and former chair of NASBA's Global Strategies Committee, Nominating Committee, Administration and Finance Committee, Uniform Accountancy Act Committee, Regulatory Response Committee, Strategic Initiatives Committee, and Awards Committee. Additionally, he formally served on NASBA's International Regulators Conference Committee, Regulatory Structures Committee, Relations with Member Boards Committee and Regulatory Structures and Issues Committee.

Mr. Cotterell is a former member of the Idaho State Board of Accountancy and served as Chair during 2001-02. He has been involved with the PCAOB as a member of its original Standing Advisory Group (SAG), and is also a former member of the AICPA's Auditing Standards Board and member of the Idaho Society of CPAs.

Congratulations Sam on your contributions to the profession and your representation of the state of Idaho.

Exposure Draft on CPA Exam Changes

The AICPA has released an exposure draft on proposed changes to the Uniform CPA examination. The Exposure Draft, *Maintaining the Relevance of the Uniform CPA Exam*, is based on intensive research and input from the profession, and will serve as the basis for the next version of the CPA exam, which will be launched in 2017.

Relevant conclusions and proposed changes to the CPA exam included in the exposure draft include:

- The exam will be designed to enhance the testing of higher order cognitive skills that include, but are not limited to, critical thinking, problem solving, analytical ability and professional skepticism.

- To test a combination of content knowledge and higher order skills, more task-based simulations (TBSs) are planned for the exam. The Exam will remain structured by the four existing sections – Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG).

- More informative blueprints for each section will replace Content Specification Outlines (SCO) and Skill Specification Outlines (SSO) and illustrate the knowledge and skills that will be tested on the exam.

- Total CPA exam testing time will increase from 14 to 16 hours – four sections of four hours each.

- Changes contemplated in the exposure draft will result in a direct cost increase of approximately \$20 for the BEC section and \$20 for the REG section.

The AICPA will consider all responses received on or before November 30, 2015. Comments can be emailed to exposure-draft@aicpa.org. The full document is available at:

<http://www.aicpa.org/BecomeACPA/CPAExam/nextexam/DownloadableDocuments/Next-CPA-Exam-Exposure-Draft-20150901.pdf>

Exposure Draft on Proposed Changes to the AICPA Standards for Performing and Reporting on Peer Reviews

The AICPA Peer Review Board approved issuance of an exposure draft which contains proposals for review and comment by the AICPA's membership and other interested parties regarding revisions to the AICPA *Standards for Performing and Reporting on Peer Reviews (Standards)*.

The proposed changes are as follows:

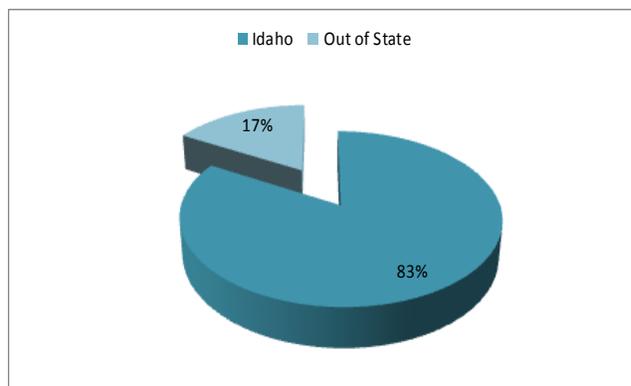
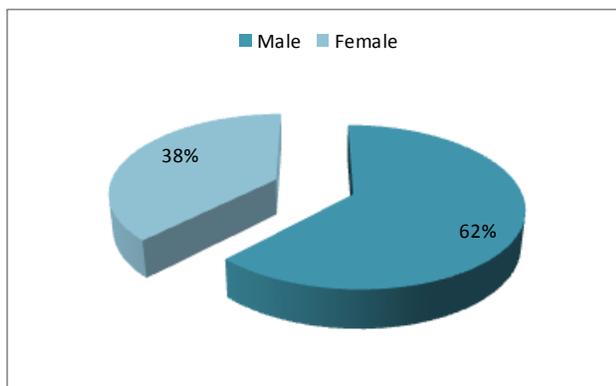
- Supplement the existing guidance for peer reviewer, reviewed firm, technical reviewer and Report Acceptance Body (RAB) responsibilities for nonconforming engagements.
- Enhance the peer review of the firm's system of quality control to better assist the team captain and firm in identifying systemic causes and appropriate remediation of nonconforming engagements and systemic weaknesses.
- Clarify the timing of when results of the peer review should be communicated to the firm to allow time for the firm to identify appropriate remediation.
- Clarify the guidance for drafting descriptions of findings, deficiencies, and significant deficiencies.
- Clarify the peer review report model and provide greater transparency on the results of the review.
- Clarify the required firm representations for System and Engagement Reviews.
- Clarify information the AICPA and administering entities may provide about a review to third parties.

Written comments or suggestions on any aspect of the exposure draft must be received by January 31, 2016 and may be sent to PR_expdraft@aicpa.org. The full document is available at:

[http://www.aicpa.org/Research/ExposureDrafts/PeerReview/DownloadableDocuments/Improve Transparency Effectiveness PR ED.pdf](http://www.aicpa.org/Research/ExposureDrafts/PeerReview/DownloadableDocuments/Improve%20Transparency%20Effectiveness%20PR%20ED.pdf)

Fun Facts

Source: ISBA database of 2747 active Licensees as of 11/16/2015



New Licensees

CP-5583—CP-5610

April 27 thru July 14, 2015



Jacqueline Deborah Barrett	CP-5583	Exam	ID
Philip Joseph Matos	CP-5584	Exam	ID
Nickolas Doug Thiros	CP-5585	Exam	ID
Jared Randall Musick	CP-5586	Exam	ID
Daniel Emil Popadics	CP-5587	Exam	ID
Darin Joseph Fullmer	CP-5588	Exam	ID
Kristy Nicole Carpenter	CP-5589	Exam	ID
Diane Ruth Berg	CP-5590	Reciprocity	AZ
Abbey Jane Wymond	CP-5591	Exam	ID
Catherine Renee Crites	CP-5592	Exam	ID
David Ryan Merrick	CP-5593	Exam	ID
Kevin Douglas Smith	CP-5594	Reciprocity	OR
Calvin Reese Cotten	CP-5595	Exam	ID
Chad Steven Green	CP-5596	Exam	ID
Daniel Paul Stewart	CP-5597	Reciprocity	VA
Steven James Sheffield	CP-5598	Reciprocity	UT
Daniel Lee Leavitt	CP-5599	Exam	ID
Steven James Bennett	CP-5600	Exam	ID
Sharon Rose Poppell	CP-5601	Reciprocity	CA
Douglas Laverl Wrigley	CP-5602	Exam	ID
Cody Willis Gamboa	CP-5603	Exam	ID
David Walden Butler	CP-5604	Exam	ID
Samantha Anne Teigen	CP-5605	Exam	ID
Jesse Andrew Cresap	CP-5606	Exam	ID
Kimberlee Jeppson Lystrup	CP-5607	Exam	ID
Cole Allen Mueller	CP-5608	Exam	ID
Erik Todd Hatch	CP-5609	Reciprocity	UT
David Vern Walquist	CP-5610	Exam	ID
Dayton Kelly Robison	CP-5611	Reciprocity	CO
Madison Nicole Ediger	CP-5612	Exam	ID
Jordan Blair Briggs	CP-5613	Exam	ID
Jennifer Lynn Cornett	CP-5614	Reciprocity	CO
Matthew David Barker	CP-5615	Exam	ID
Carol Ann White	CP-5616	Reciprocity	WA
Lyn Elaine Huber	CP-5617	Reciprocity	CA
William Howard Brown	CP-5618	Reciprocity	ME
Andrew N Richards	CP-5619	Grade Transfer	ND
Jill Kay Jones	CP-5620	Exam	ID

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Sabrina So-Bing Wilson	CP-5621	Reciprocity	CA
Nicholas Vincent Gaudio	CP-5622	Exam	ID
Jason Patrick Smith	CP-5623	Exam	ID
Connor Robert McCracken	CP-5624	Exam	ID
Xiang Zeng	CP-5625	Exam	ID
Adam James Russell	CP-5626	Exam	ID
Jared Dean Reiman	CP-5627	Exam	ID
Jessica Alice Tulloch	CP-5628	Exam	ID
Nathan Scott Hudson	CP-5629	Exam	ID
Amy Lynn Meredith	CP-5630	Exam	ID
Paul Allen Winder	CP-5631	Reciprocity	UT
Jed Skylar Case	CP-5632	Exam	ID
Ryan Stephen Barnett	CP-5633	Reciprocity	WI
Paul Daniel Newman	CP-5634	Reciprocity	CO
Steven Lansing Gabrielsen	CP-5635	Exam	ID
Jesse Nathaniel Johnson	CP-5636	Exam	ID
Matthew Phillip Nielsen	CP-5637	Exam	ID
Mary Kimberly Borland	CP-5638	Reciprocity	CA
John Austin Irwin	CP-5639	Reciprocity	UT
LeGrand Boyd Woodward	CP-5640	Exam	ID
Lauren LeBoeuf Lyons	CP-5641	Reciprocity	CO
Trenton Jens Anderson	CP-5642	Exam	ID
Richard Rayal Walker	CP-5643	Exam	ID
Tyson L Dabell	CP-5644	Reciprocity	TX
Roman Kenneth Ybarlucea	CP-5645	Exam	ID
Niquel Elizabeth Toevs	CP-5646	Exam	ID
Brandon David Fiala	CP-5647	Exam	ID
Ellen Christiansen	CP-5648	Reciprocity	WA
Daniel Robison	CP-5649	Exam	ID
Diane Rigby Kiehn	CP-5650	Exam	ID
Renee Sue Grandinetti	CP-5651	Reciprocity	WA
Mindy Marie Smith	CP-5652	Exam	ID

Pass List

April - May 2015

Justin Allen
Jamie Barnett
Steven Bennett
David W. Butler
Summer Elliott
Cody Gamboa
Nicholas Gaudio
Paul Gorman
Nathan Hudson
Diane Kiehn
Leilei Li
Jared Lyons
Shanna Munns
Cole Mueller
Jared Reiman
Joshua Sedgwick
Samantha Teigen
Niquel Toevs

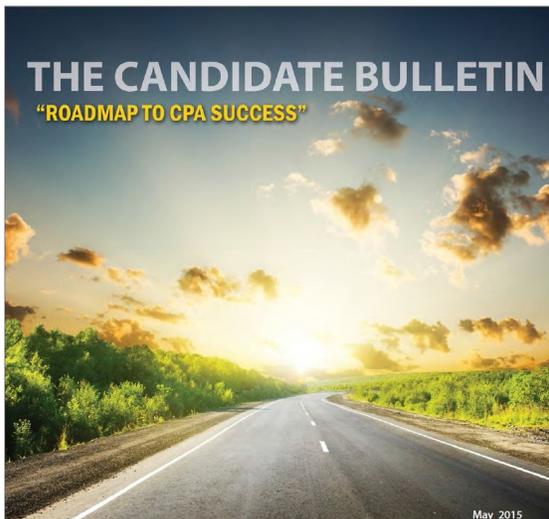


July - August 2015

Trenton J. Anderson
Matthew T. Birkeland
Steven L. Gabrielsen
Ryan W. Garrett
Adam D. Goodworth
James Hackett
Alexi P. Hash
Ethan C. Hendrickson
Shelby M. Hendrickson
Chelsea J. Izatt
Devon L. Jenks
Taylor L. Jensen
Ryan A. Loveday
Connor R. McCracken
Samuel O. Nduko
Samaj Neupane
Jefferey E. Newbold
Brian D. Smith
Christian A. Thieme
Jessica A. Tulloch
George P. Turner
Legrand B. Woodward

Remember you can check your exam scores online at:

<https://ncd.nasba.org/gwprdv2/servlet/hgwcs01>



www.cpa-exam.org



License Status Changes as of July 1, 2015

Retired

Royce Carroll Chigbrow
 Ralph Ware Nelson
 Ronald A Stratton
 Peggy Ann Allison
 Randall M Schwendiman
 J Thomas Jones
 Harold Goodwin Thompson
 John Printes Dean
 Gerald Edwin Harris
 Gary Walter Gunther
 Jack Edward Burton
 James Richard Brausen
 Richard Robinson Horner
 Steven Lee Ledbetter
 Harriet Jean Goodwin
 Ronald Lee Belliston
 Kim B Lester
 Debbie Boston
 Lewis Gary Davis
 Douglas D Pollow
 Kevin Cameron Chase
 James N Meek
 Verna R Kessler

Inactive

Joseph Mark Scrogham
 Landen R Blair
 Marc Andrew Lyons
 Roger Glen Christensen
 Jim Allan Peterson
 G Alan MacPhee
 Roger Lewis Atkinson
 Joy Lynn Harris
 Tracy Lewis Van Orden
 Gregory J Vietz
 Carol B Porter
 Jeffrey Sterling Johnson
 Maria Amaya Abaunza
 Jennifer Brandenberger
 Karan Elizabeth Tucker
 Brian Ivan Russell
 John Dean Groesbeck
 Robert E Haddock
 Debra Dee Link
 Julie McQuiggan Siegel
 Jeffrey P Nelson
 Tami Lee Thurgood
 Matthew Wayne Duckett
 Jason Blaine Swallow
 Lingzhi Sun
 Darlene R Norton
 Katherine Li Smith
 Everett Paul Crane
 Wes Veach
 Randall James Brown
 Joshua Winn Searle
 Melissa Jo Stockberger
 Heidi Danae Hammerquist
 Michelle Mary Teichert
 Michael Ryan Montgomery
 Sandra Lee Walker

Lapsed

John Paul Parry
 Donald Daily Ashcroft
 Paul Julius Fankhauser
 Marilyn Ann Burger Sollers
 Gregory Allen Nelson
 Terry Lynn Scott
 Floria M Todd
 Robbins Glenn Hankins
 Bron Roberts
 Thomas Edward Zimmer
 Scott Anthony Fischer
 Phyllis Jean Nash
 Zane Neal Lindley
 Christopher Lynn Middleton
 Bryan Douglas Russell
 Fred Seibold
 Randell Kent Ashliman
 Kip R Krumwiede
 Mary Katherine Case
 Michelle H Hunt
 Brad Armitage
 Brian D Wright
 Jeffrey Rick Hamilton
 Stephanie Fitzgibbons
 Jill Taysom
 Jessica Lynn Cooper
 Michael Lawrence Barton
 Melissa Jo Stockberger
 Benjamin Joel Martineau

Board Lapsed

Kelly Kosky
 G Alan MacPhee
 Frances Seme Woods Newlin
 Dianne Marie Crowe
 Neil Joseph Schafer
 Carol Ann Schmitt
 Jane L Whitaker
 Sheri A Wakagawa
 Debra G Bammel
 Pierre Martin De Ville
 Katherine Li Smith
 Joseph Mittleider
 Connie Christine Young
 Stacie Bruno
 Melody Eve Bergloff
 Kimberly Janelle Scott
 Dennis Michael Schneider
 Aaron Lee Bivens

Idaho State Board of Accountancy
 3101 W Main St Ste 210
 Boise, ID 83702

Or

PO Box 83720
 Boise, ID 83720-0002

www.isba.idaho.gov
 isba@isba.idaho.gov



Change? Let Us Know!

Licensees, please remember that

Idaho Accountancy Rule 302

requires license holders to notify the Board within **30** days of any change of:

email, address, business connection, or employer.

Submit your address change at online at:

isba.idaho.gov

Board Members

- | | |
|--|----------------------|
| Cheryl M. Guiddy, CPA
208-333-8965
cherylguiddy@harriscpas.com | Chair, Meridian |
| Terry M. Bayless Sr, CPA
208-888-3431
tbayless@aol.com | Vice-Chair, Meridian |
| David Westfall, CPA
208-878-0466
westfall@pmt.org | Secretary, Burley |
| T. Layne VanOrden, CPA
208-785-7234
tlvo@vlccpa.com | Treasurer, Blackfoot |
| Kay Bradford
208-465-0970
ikbrad@msn.com | Public Member, Nampa |
| D. Jae Hallett, CPA
208-344-7150
jhallett@eidebailly.com | CPA Member, Boise |
| Scott Dockins, CPA
208-882-2211
sdockins@presnellgace.com | CPA Member, Moscow |

Next Board Meeting

Thursday, January 7, 2016

Office Closures

- Thursday, November 26, 2015
Thanksgiving
- Friday, December 25, 2015
Christmas
- Friday, January 1, 2016
New Years Day

Board Staff

- Kent A. Absec
Executive Director
kent.absec@isba.idaho.gov
- Sandy Bly
Exam/Licensing/Web Site
sandy.bly@isba.idaho.gov
- Tami Helton
CPE/Fiscal
tami.helton@isba.idaho.gov