



Idaho State Board of Accountancy

Fall 2016



It's CPE Time Again!

Inside this issue:

Note from the Chair	3
Board Member Changes	1
Disciplinary Actions	5
New Licensees	6 & 7
Pass Lists	7
In Memory	4
New Rule	5
CPE Changes	2
Board Directory	9
Licensee Status Changes	6
Important Dates	3
Rule 302	4

Have you logged into your personal online CPE report and checked your requirement for 2016?

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.

New licensees that received their license in 2016 are required to complete at minimum a 2 hour credit Idaho State Specific Ethics Course. This is the only requirement for your CPE reporting and must be completed prior to December 31, 2016. ***NOTE* the AICPA course you completed to become licensed does not fulfill this requirement.**

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 your report, **PLEASE** verify by either going online or calling 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 report has not been acknowledged by our system.

If you want to **change your license status** you must login to our online CPE reporting site to make the change. To be timely and avoid late reporting fines, this must be done by January 31st, 2017.

CPE fines start at midnight, 12:00 AM Mountain Time February 1st. Any reports received after this time will carry a \$100 late fine and the fine increases \$50 each month until it is submitted.

REMEMBER your 2016 CPE courses must be completed and certificates dated on or before December 31, 2016!

REPORTING DEADLINE is January 31, 2017.

All questions can be directed to Tami Helton, CPE Coordinator, at: tami.helton@isba.idaho.gov or by calling the Board office at: (208) 334-2490.

Board Member Changes

Governor C. L. "Butch" Otter appointed Mr. Jason Peery, CPA, from Meridian to the Idaho State Board of Accountancy for the term of September 2016 thru August 2021. Welcome Jason!

Jason replaces Cheryl Guidy, CPA, who served on the Board from September 2011 thru August 2016. Cheryl served as Board Chair during this past year.

Thank you to Cheryl for her dedication and service to the Board.

Mr. Terry Bayless, CPA, now serves as the Board Chair.



2016 AICPA/NASBA Statement of Standards Changes!

The Board recently adopted the 2016 AICPA/NASBA Statement of Standards in whole, retroactive to January 1, 2016. Two major changes that each licensee needs to be aware of are the addition of Blended and Nano learning. Below you will find information regarding these two new learning methods. Licensees should also familiarize themselves with the CPE program measurement section below which discusses the awarding of CPE credits for group programs, independent study, blended learning, self-study, and nano learning.

Blended Learning: An educational program incorporating multiple learning formats. **Standard No. 11.** Blended learning programs must use instructional methods that clearly define learning objectives and guide the participant through a program of learning. Pre-program, post program, and homework assignments should enhance the learning program experience and must relate to the defined learning objectives of the program.

Standard No. 19. CPE credit for blended learning programs must equal the sum of the CPE credit determinations for the various completed components of the program.

Nano learning program: A tutorial program designed to permit a participant to learn a given subject in a 10-minute time frame through the use of electronic media (including technology applications and processes and computer-based or web-based technology) and without interaction with a real-time instructor. A Nano learning program differs from a self-study program in that it is typically focused on a single learning objective and is not paper-based. A Nano learning program is not a group program. Nano learning is not a substitute for comprehensive programs addressing complex issues.

S10-04. Based on materials developed for instructional use. Nano learning programs must be based on materials specifically developed for instructional use and not on third-party materials.

Nano learning programs requiring only the reading of general professional literature, IRS publications, or reference manuals followed by an assessment will not be acceptable.

Standard No. 10. Nano learning programs must use instructional methods that clearly define a minimum of one learning objective, guide the participant through a program of learning, and provide evidence of a participant's satisfactory completion of the program. Satisfactory completion of the program must be confirmed at the conclusion of the program through a qualified assessment.

Standard No. 18. CPE credit for Nano learning programs must be based on duration of the program plus the qualified assessment, which, when combined, should be a minimum of 10 minutes. However, one-fifth (0.20 credit) CPE credit is the maximum credit to be awarded for a single Nano learning program.

CPE Program Measurement

3.4 - Standards for CPE Program Measurement Standard No. 16. Sponsored learning activities are measured by actual program length, with one 50-minute period equal to one CPE credit. Sponsors may recommend CPE credits under the following scenarios:

Group programs, independent study, and blended learning programs – A minimum of one full credit must be awarded initially, but after the first credit has been earned, credits may be awarded in one-fifth increments or in one-half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).

Self-study – A minimum of one-half credit must be awarded initially, but after the first full credit has been earned, credits may be awarded in one-fifth increments or in one half increments (0.5, 1.0, x.2, x.4, x.5, x.6, x.8, and so on).

Nano learning – Credits must be awarded only as one-fifth credit (0.2 credit). A 20-minute program would have to be produced as two stand-alone nano learning programs.

Sponsors may round down CPE credits awarded to the nearest one-fifth, one-half, or whole credit at their discretion and as appropriate for the instructional delivery method; however, the CPA claiming CPE credits should refer to respective state board requirements regarding acceptability of one-fifth and one-half CPE credits. Only learning content portions of programs (including pre-program, post-program, and homework assignments, when incorporated into a blended learning program) qualify toward eligible credit amounts. Time for activities outside of actual learning content, including, for example, excessive welcome and introductions, house-keeping instructions, and breaks, is not accepted toward credit.



[Click here to access the new 2016 AICPA/NASBA Statement of Standards.](#)

Message from the Board Chair



Life is good when you are having fun and enjoying it. If the next year is anything like the past four years, my life will be fulfilling and good. I will also get to strike off one more item from my bucket list.

In the year ahead, I am looking forward to assisting the Board in working with the Idaho Society of CPA's (ISCPA) with the upcoming proposed legislative changes within the Idaho Accountancy Act and Rules. The Board has been working with the ISCPA to change the definition of "Attest" within the Accountancy Act. The definition of Attest is being amended to be in conformance with the Uniform Accountancy Act and includes references to the Public Company Accounting Oversight Board (PCAOB).

The Board is also looking to make a clarification within the Accountancy Act so that the Board is permitted to consider a licensee or proposed licensee's conviction of or a guilty plea to any crime involving moral turpitude, an element of which is dishonesty or fraud, under the laws of any state or country, even where the licensee or proposed licensee has obtained a withheld judgment or other order or decree of expungement.

In regards to rulemaking going before the legislature in January, a rule is being proposed to emphasize licensees who let their license lapse and elect not to have their license moved to a status of "inactive" or "retired" status may use the word "former" without violating sections of the Accountancy Act.

Nationally, there are a number of issues the Idaho Board will be monitoring including the launch of the new CPA Exam in April, the evolution of Peer Review, and the status' of Inactive/Retired CPA's to name a few.

In addition, I will continue to serve on NASBA's Continuing Professional Education (CPE) committee working with board members and staff of other jurisdictions at NASBA's Regional and Annual Conferences.

Finally, remember to complete your CPE and file your report timely. Serving as the liaison to the Continuing Professional Education committee for the past few years, it is interesting to find out what courses individuals are taking to complete their CPE requirements. Please keep in mind CPAs should participate in learning activities that maintain and/or improve their professional competence.

Thank you for the opportunity to serve as Chairman of the Idaho State Board of Accountancy.

Terry

Important Dates to Remember!

December 31st CPE Course Completion – courses 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. Late fines will be assessed beginning at \$100 and can reach up to \$300. ***NOTE* If you are changing your license status or requesting an extension you must submit your CPE report.**

June 30th License Renewal – fines will be assessed for all late renewals and non-compliance of due dates. You will be placed into Board Lapsed status if you have not paid your license renewal fee by August 1st. ***NOTE* If you are changing your license status you must log in to renew your license to change your license status.**

September 30th Firm Registration Renewal – fines will be assessed at \$100.00 per licensee for late Firm registration.

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



The CPE committee within the Board of Accountancy is looking for experienced licensees to join the Committee.

All licensees with at least five (5) years of experience qualify.

The CPE Committee meets each year in March.

To find out more information or to apply to serve a five (5) year term on the CPE Committee email the Board office at isba@isba.idaho.gov

Idaho Accountancy Rule 302

(Licensee Notification Requirements).



Licensees granted privileges to practice as a certified public accountant or licensed public accountant in Idaho are required to be aware of and comply with the Idaho Accountancy Act and Rules.

What are the Notification Requirements regarding change of address, felony charge or other agency action?

Rule 302 of the Idaho Accountancy Rules provides that within thirty (30) days after its occurrence, a licensee shall notify the Board, in writing of:

Address Change. A change in the licensee's business address, residence address, or business connection, employer, or principal place of business;

Felony Charge. Any felony charges; or

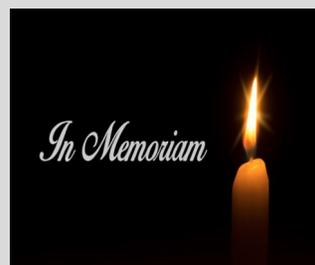
Actions Taken. The issuance, denial, disciplinary action, restriction, revocation, or suspension of a certificate, license, or permit by another state or by any federal agency.

The failure to strictly comply with Rule 302 can result in the imposition of discipline, administrative penalties or both. If you have a question about whether Rule 302 applies to your situation, we encourage you to contact the Board office at (208) 334-2490. You may also e-mail us at isba@isba.idaho.gov or submit your address change online at: <https://isba.idaho.gov/html/onlineservices.htm>.

What are the Idaho Accountancy Rules?

The Idaho Accountancy Rules govern the administration and enforcement of the Idaho Accountancy Act. The Idaho Accountancy Rules are adopted by the Idaho State Board of Accountancy. The Board's power to adopt the Idaho Accountancy Rules can be found at Idaho Code Section 54-204. It is the responsibility of every licensee granted practice privileges in the state of Idaho to comply with both the Idaho Accountancy Act and Idaho Accountancy Rules. Where can I find the Idaho Accountancy Rules?

A current version of the Idaho Accountancy Rules (IDAPA 01.01.01) can be found on the Board's website: www.isba.idaho.gov by clicking on the link in the right hand corner. Copies are also available at the Board office.



CP-1798
Arnold Greenberg

CP-1593
Larry Hollenbeck



Idaho Accountancy Pending Rule

The Idaho State Board of Accountancy proposed one rule change for the 2017 Idaho Legislative Session.

Add Rule 511 Formerly License to state any person who was licensed by the Board and who chose to let their license lapse or had their license lapsed by the Board, may place the word “former” adjacent to their CPA or LPA title on any business card, letterhead or any other document or device so long as at the time the licensee lapsed, the person was in good standing with the Board.

This proposed rule change was published in the Idaho Administrative Bulletin dated September 7, 2016.

There were no written comments from the public during this publication.

By vote of the Board, this rule has been adopted by the agency and will be published in the December 7, 2016 Idaho Administrative Bulletin and is now pending review by the 2016 Idaho State Legislature for final approval. Section 67-5224(5), Idaho Code, provides that a pending rule will become final and effective at the end of the legislative session after it has been reviewed and approved by the legislature.

DISCIPLINARY ACTION

CP-4318 Lisa S. Mee

Idaho Falls, Idaho

The Idaho State Board of Accountancy filed a complaint for failure to comply with Peer Review requirements and a failure to respond timely to a Board inquiry, Rule 407.01. Ms. Mee entered into a Stipulation and Consent Agreement with the Board to have the past due Peer Review completed for her firm, Reliant Group Inc., and pay \$3,750 in attorney fees, costs and administrative penalties.

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

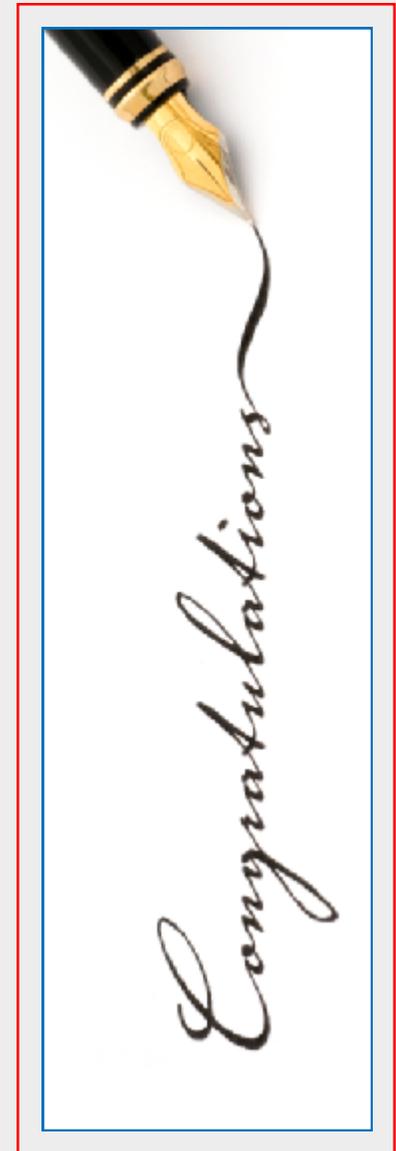
employer

Submit your contact information online at: isba.idaho.gov

New Licensees

CP-5714—CP-5772

Brian Lester Richins	CP-5714	Reciprocity	OR
Thomas Rossi Wall	CP-5715	Reciprocity	CA
Ashley Ann Montgomery	CP-5716	Reciprocity	UT
Emelie Raquel Rodriguez	CP-5717	Exam	ID
Toralyn Hill Jones	CP-5718	Exam	ID
Jonathon Wade Miller	CP-5719	Reciprocity	WA
Merlyn Jenifer	CP-5720	Grade Transfer	AK
Mark Jolley Kohler	CP-5721	Reciprocity	UT
Jennifer Paige Jenkins	CP-5722	Reciprocity	FL
Samaj Neupane	CP-5723	Exam	ID
Thomas James Golden	CP-5724	Reciprocity	OR
Starlynn Hailey Nipp	CP-5725	Exam	ID
Steven Daniel Menicucci	CP-5726	Exam	ID
Carrie Lee Peterman	CP-5727	Exam	ID
Stephen Jacob Speidel	CP-5728	Reciprocity	KY
Thomas Blaine Hennessey	CP-5729	Exam	ID
Jacy Megan Ross	CP-5730	Exam	ID
Kristopher Aaron Mayhew	CP-5731	Reciprocity	WA
Aurelie Renee Bayer-Boloix	CP-5732	Exam	ID
Matthew Kim Svetich	CP-5733	Reciprocity	CA
Michele Catherine Obrien-Rose	CP-5734	Reciprocity	CO
Brian Eugene Tippetts	CP-5735	Exam	ID
Bailey Karen Stibal	CP-5736	Exam	ID
Justin Ray Armstrong	CP-5737	Exam	ID
Nathan McKell Riggs	CP-5738	Reciprocity	UT
Kenneth Barry Cunningham	CP-5739	Reciprocity	CA
Beth Lindsey Tingey	CP-5740	Reciprocity	OK
Cade Lyn Jones	CP-5741	Reciprocity	UT
Joshua David Kunde	CP-5742	Reciprocity	UT
Kimberly Christine Nelson	CP-5743	Exam	ID
Christopher Norvil Elliott	CP-5744	Exam	ID
Kevin Roy Albaugh	CP-5745	Reciprocity	WA
Chase Anders Carlin	CP-5746	Reciprocity	WA
Orrin Don Cellan	CP-5747	Exam	ID
Kathryn Lucille Owen	CP-5748	Exam	ID
Robert Sherral Agnew	CP-5749	Exam	ID
Eva Marie Ackley	CP-5750	Reciprocity	WA
Andrew Gaskill Livingston	CP-5751	Reciprocity	WA
Sara Joy Ruyle Knight	CP-5752	Exam	ID
Jarek Zatloukal	CP-5753	Exam	ID



Continued on next page.



Kristin Dawn Van Patten	CP-5754	Exam	ID
Alana BreAnn Moore	CP-5755	Exam	ID
David Elvin Hegstrom	CP-5756	Exam	ID
Mark William F Harris	CP-5757	Exam	ID
Emily Linn Rose	CP-5758	Exam	ID
Kimberly Ann Naaf	CP-5759	Exam	ID
Kiley Michelle MacDonald	CP-5760	Exam	ID
Alexi Page Hash	CP-5761	Exam	ID
Lisa Rae Turner	CP-5762	Reciprocity	AK
Wesley Robert Squire	CP-5763	Exam	ID
Ignatius Charles Epkey	CP-5764	Exam	ID
Jared Clayton Lyons	CP-5765	Exam	ID
Colin Drew Redifer	CP-5766	Exam	ID
Megan Lyn Walker	CP-5767	Exam	ID
Robert Leroy Scheffler	CP-5768	Reciprocity	CA
Vanessa Aubrie Davis	CP-5769	Reciprocity	AR
Rachel Clarisa Peterson	CP-5770	Grade Transfer	NV
Roger M Sharp	CP-5771	Reciprocity	MN
Curtis Mark Simmons	CP-5772	Reciprocity	CA

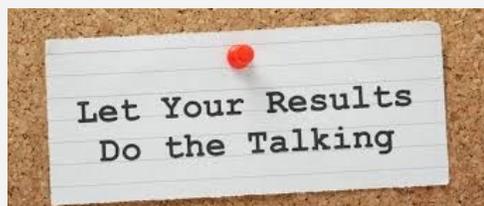
Exam Pass List

April-May 2016 2nd Qtr

Bryan Brazil
 Christopher Elliott
 Patrick Espeland
 Kitrick Galloway
 Robert Gilbert
 Kyle Harris
 Brenda McCandless
 Steven Menicucci
 John Millick
 Tyson Moore
 Starlynn Nipp
 Zachary Spohn
 Mollie Sweet
 Alicia Willis
 Emily Wolff
 Jared Zatloukal

July-Aug 2016 3rd Qtr

Jonathan Davenport	Christopher Nash
Ignatius Epkey	Kathryn Owen
Mark Harris	Colin Redifer
David Hegstrom	Vance Rogers
Emily Hurley	Derek Schwabedissen
Jeff Kidd	Lisa Sharpe
Sara Knight	Rachael Siddoway
Aaron Kunde	Wesley Squire
Kiley MacDonald	Benjamin Teare
Burke McArthur	Kristin Van Patten
Timothy McGree	Megan Walker
Emily Meppen	Tabbatha Willis
Alana Moore	Aaron Wolfley
Kimberly Naaf	Kelli Zemanek



Board Members

Terry M. Bayless Sr, CPA 208-888-3431 tbaylessr@aol.com	Chair, Meridian
David Westfall, CPA 208-878-0466 westfall@pmt.org	Vice-Secretary, Burley
Scott Dockins, CPA 208-882-2211 sdockins@presnellgage.com	Treasurer, Moscow
T. Layne VanOrden, CPA 208-785-7234 tlvo@vlccpa.com	Secretary, 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
Jason Peery, CPA 208-375-1771 jason@growrasmussen.com	CPA Member, Boise

2017 Board Meetings

Thursday, January 12, 2017
Wednesday, April 26, 2017
Thursday, July 27, 2017
Thursday, October 19, 2017

Office Closures

Thursday, November 24, 2016
Monday, December 26, 2016
Monday, January 2, 2017
Monday, January 16, 2017
Monday, February 20, 2017
Monday, May 29, 2017
Tuesday, July 4, 2017
Monday, September 4, 2017
Monday, October 9, 2017
Friday, November 10, 2017
Thursday, November 23, 2017
Monday, December 25, 2017

Board Staff

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

Sandy Bly
Administrative Assistant II
sandy.bly@isba.idaho.gov

Tami Helton
Technical Records Specialist II
tami.helton@isba.idaho.gov

Mary Robinson
Office Specialist II
mary.robinson@isba.idaho.gov

Idaho State Board of Accountancy

**3101 W Main St. Ste. 210
Boise, ID 83702**

Or

**PO Box 83720
Boise, ID 83720-0002**

E-mail: isba@isba.idaho.gov

Website: www.isba.idaho.gov

