



Idaho State Board of Accountancy

Spring 2013

Volume 36, Issue 1

Look for:

- Western Regional Director Nomination
- 30 years of Dedication.
- Testing Statistics for 2012.
- Firm Registration
- Volunteers Needed

License Renewal

Due June 30th

Your current license will **EXPIRE** on July 1st. To avoid late fees, renew online at:

www.isba.idaho.gov

Renew timely now thru June

Renewing online is:
FREE – no added fees.
FAST – complete your renewal in a few minutes.
Secure – encryption technology keeps your information safe.

Get started using your license number and PIN. Forgot or lost your PIN? Click on “Forgot your PIN”. Enter your license number in the box provided and follow directions. Your PIN is sent to the email we have on file for you.

Benefits of using the Individual Online License Renewal:

- * No paperwork or postage.
- * Helps keep expenses low for you and the Board.
- * Print your receipt immediately.

Two payment options:
Click – “I am paying for my renewal now”

OR

“My employer is paying for my renewal Using the online bulk renewal”.
Pay by :
Visa, MasterCard, Discover Card or American Express.
No checks accepted with online renewal.



NASBA Nomination

The Idaho Board of Accountancy voted unanimously at its April 25, 2013 meeting to nominate D. Lynn Smith, CPA, of Idaho Falls for the position of NASBA Western Regional Director. Lynn is currently the secretary for the Idaho Board of Accountancy and has been a Board member since 2009. Lynn has been an active volunteer for multiple organizations and has served on various boards over the years including his current position on NASBA’s CPE committee.

Nominations closed on May 20th with the selection being announced this fall.

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License status: licensees who completed their prior year CPE requirement are compliant to renew as ACTIVE in June for the following license year.

Changing license status: Inactive or Retired is renewable yearly for \$100, no yearly CPE is required. Licensees in either status must use only the title of CPA-Inactive or CPA-Retired and may not do any of the work reserved for an Active CPA. Lapsed license has no yearly fee and no use of the title. Failure to complete the license renewal timely will result in a \$100 late renewal fine.

Failure to notify the Board when you intend to let your license lapse will result in the late renewal fine and the status of Board Lapsed.

DISCIPLINE:

William Van Engelen

CP-0672

Twin Falls, Idaho

ISBA staff filed a complaint against Mr. Van Engelen for failing to undergo Peer Review and submitting false information on license renewal applications. ISBA held a hearing on the matter and concluded a violation occurred. Mr. Van Engelen's license will be suspended until he complies with the requirements of the Board's Final Order entered. The Board ordered that Mr. Van Engelen may not display his CPA certificate, utilize the designation of CPA or Certified Public Accountant or in any way trade on those designations during the suspension or perform any work for which a CPA license is required. The Board also ordered \$9,000 in fines and fees.



CPE, Investigative, or Peer Review Overview Committee

To find out more information or to apply to serve a 5 year term for either the CPE, Investigative, or PROC Committee email Sue Lenon at Sue.Lenon@isba.idaho.gov. All licensees qualify for the CPE & Investigative Committee while only licensees that have been with Peer Reviewable firms should apply for the PROC Committee. Note: CPE Committee meets in March, PROC Committee meets in November and Investigative Committee as needed throughout the year.

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.

Submit your address change at online at:

[isba.idaho.gov!](http://isba.idaho.gov)

Mail to: Idaho State Board of Accountancy

PO Box 83720 Boise, Idaho 83720-0002

or **E-MAIL:** tami.helton@isba.idaho.gov

or **FAX :** 208-334-2615



In House CPE: The Idaho State Board CPE Committee has looked very closely at the type of in-house CPE courses some firms have submitted. Most CPE providers will now provide teaching materials and certificates that follow the Statement on Standards for CPE for the in-house programs.

Online CPE reporting: All licensees are now using the online CPE report. This is available throughout the year and should be accessed to list your CPE courses as you complete them. The approved credits from the prior year are on the top of the page along with the required CPE for the current year. Checking this often before the end of the year will eliminate the need for Extensions. If you find you're short a few credits, you have time to complete a course prior to the December 31 deadline date. The date on the certificate indicates the year in which the CPE is reported. Individuals who wait until 11:00 PM on December 31 to start taking an online course have found their certificate date may end up being dated the following year. This would make it unacceptable for reporting for the current year and may result in an unnecessary extension with penalty. Only current year CPE is listed on the CPE report, not combined years. In 2012, over 2700 CPE reports were filed.

SUBMIT your online CPE report ONCE after you have checked it for accuracy and printed a copy for your yearly file. Once submitted look for the RED sentence at the bottom of the screen "Your CPE Data has been submitted" -- this is your confirmation and you may capture a print screen of this page if you click on File and PRINT before closing out of the screen. Once you close the screen, you will not be able to access it again. Another way to confirm your CPE has been submitted is to log back into the online CPE link. If you see the following year, your report has been submitted. If you still see you are reporting for the same year, your report has not been submitted and you must to go through the screens, type your name in the space



Firm Registration:

Annual registration for Peer Reviewable Firms may be completed along with the CPA/LPA license renewals during June or may be done separately anytime through September. Remember, ALL licensees working for a Peer Reviewable firm must list the highest level of service the firm provides for their work type, even those licensees that do not do attest work within the firm. Every licensee within the firm is considered Peer Reviewable and must be listed on the firm's roster.



Important Dates to Remember

June 30 License Renewal

Fines will be assessed for all late 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.

Sept 30 Firm Registration Renewal

Dec 31 CPE Due

If you have a medical issue that is impeding your ability to comply it is your responsibility to ask in writing ,with a doctors letter attached for an extension of CPE prior to the **December 31st due date.**

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

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

30 Years of Dedication!

Our very own Sandy Bly has dedicated 30 years to the State of Idaho, 21 of those 30 years right here with the Board of Accountancy. We appreciate her knowledge and skills she lends in multiple areas of our daily operation.

Thank you Sandy for your dedication over the many years! And we look forward to your continued years of service!

Thank you,
Board of Accountancy

In Memory of

Catherine (Cathy) Louise Meyer

CP-3307

March 23, 2013

New Licensees

Congratulations

Jarrett Scott Rummel	CP-5311	Reciprocity	WA	12/13/2012	Active
Karen Jones Mitchell	CP-5312	Exam	ID	12/13/2012	Active
Nancy Lu Curotto	CP-5313	Reciprocity	AR	01/02/2013	Active
Gregory Victor Stalling	CP-5314	Reciprocity	CA	01/02/2013	Active
Lisa Ann Niverson	CP-5315	Reciprocity	WA	01/02/2013	Active
Ryan Michael Blume	CP-5316	Reciprocity	NV	01/02/2013	Active
Penny Charlene Brown	CP-5317	Reciprocity	WA	01/02/2013	Active
Manisha Lama Doncouse	CP-5318	Exam	ID	01/08/2013	Active
Breann Renee Klingensmith	CP-5319	Grade Transfer	WA	01/08/2013	Active
Brett Ray Zollinger	CP-5320	Exam	ID	01/08/2013	Active
Nicholas Shawn Orgill	CP-5321	Exam	ID	01/08/2013	Active
Kyle J Munk	CP-5322	Exam	ID	01/08/2013	Active
Denise M Clare	CP-5323	Reciprocity	WA	01/08/2013	Active
Gina Louise Vinci	CP-5324	Reciprocity	AZ	01/08/2013	Active
Jamie Lynn Duman	CP-5325	Exam	ID	01/10/2013	Active
Mark David Wynn	CP-5326	Reciprocity	OH	01/23/2013	Active
Michelle Mary Teichert	CP-5327	Reciprocity	CA	01/23/2013	Active
Robert Daniel Renna	CP-5328	Exam	ID	01/24/2013	Active
Teresalee C Blalock	CP-5329	Exam	ID	01/29/2013	Active
Aaron Joseph Curti	CP-5330	Reciprocity	CA	01/29/2013	Active
Lorelle Jean Toews	CP-5331	Exam	ID	01/31/2013	Active
Jordan Allen Zwygart	CP-5332	Exam	ID	01/31/2013	Active
Carly Lynne Costello	CP-5333	Exam	ID	01/31/2013	Active
Toefuata'i Afamasaga	CP-5334	Exam	ID	02/05/2013	Active
Brian M Heim	CP-5335	Exam	ID	02/05/2013	Active
Jeffrey M Johnson	CP-5336	Reciprocity	WI	02/11/2013	Active
Rex Carl Marble	CP-5337	Reciprocity	WA	02/12/2013	Active
Ann Regine Swindell	CP-5338	Exam	ID	02/19/2013	Active
Anish Patel	CP-5339	Exam	ID	02/19/2013	Active
Marina Maria Jackman	CP-5340	Exam	ID	02/19/2013	Active
Ronald George Anderson	CP-5341	Exam	ID	02/19/2013	Active
Travis Virgil Schaat	CP-5342	Exam	ID	02/20/2013	Active
Daniel Aaron Harrell	CP-5343	Exam	ID	03/14/2013	Active
David Bradford Reid	CP-5344	Reciprocity	IL	03/14/2013	Active
Alesha Kay Jolley	CP-5345	Exam	ID	03/19/2013	Active
Eric David Story	CP-5346	Exam	ID	03/19/2013	Active
Dayle Robert Dalling	CP-5347	Reciprocity	GA	03/26/2013	Active
Latisha Eve Hulet	CP-5348	Exam	ID	03/26/2013	Active
Joshua Thomas Alvey	CP-5349	Exam	ID	03/28/2013	Active
Jamie Nielsen Berls	CP-5350	Exam	ID	04/12/2013	Active
Iilir Nina	CP-5351	Exam	ID	04/17/2013	Active
Tiernan Robert Ketchum	CP-5352	Exam	ID	04/17/2013	Active
Terry W Stevens	CP-5353	Exam	ID	04/17/2013	Active



Pass List

2013 Quarter 4 Oct/Nov 2012

Toefuatai Afamasaga
Ronald G. Anderson
Senad Berberistanin
Ellen Christiansen
Carly L. Costello
Jacob A. Darrington
Jamie L. Duman
Kelsey J. French
Brian M. Heim
Terri J. Hunter
Marina M. Jackman
Craig D. Lebeau
Robert C. Morris

Ryan W. Paluso
Chad R. Parkinson
Anish Patel
Kirsten L. Pruett
Megan E. Reilly
Robert D. Renna
Theresa E. Schaefer
Arthur R. Tyczka
John D. Wheeler
Kelsey E. White
Christopher R. Wynn
Alex D. Yeggy
Brett R. Zollinger

2013 Quarter 1 Jan-Feb 2013

Joshua Alvey
Justin Armstrong
Jamie Berls
Macey Crow
Diana Gallinger
Daniel Harrell
Meagan Harris
Latisha Hulet
Jared Musick

Kerri Ohse
Larry Olson
Anthony Pierce
Travis Schaat
Eric Schuler
Christy Stein
Ann Swindell
Amanda Yergler

**Remember you can check your exam scores on
line at:**

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

2012 CPA Testing Summaries, Idaho Candidates

Provided by [NASBA](#)

Overall Performance

Unique Candidates	276
New Candidates	115
Total Sections	738
Passing 4 th Section	70
Sections/Candidates	2.67
Pass Rate	44.6%
Average Score	70.7

Section Performance

	Sections	Score	% Pass
First-Time	406	71.0	45.3%
Re-Exam	332	70.4	43.7%
AUD	197	70.7	39.6%
BEC	176	73.7	51.7%
FAR	181	69.4	42.5%
REG	184	69.2	45.1%

Degrees Attained by each Candidate

Bachelor's	223	80.8%
Advanced	22	8.0%
Other	31	11.2%

Idaho Ranking within Jurisdictions

(1 to 53)

of Candidates

46

of Sections Taken

47

40th

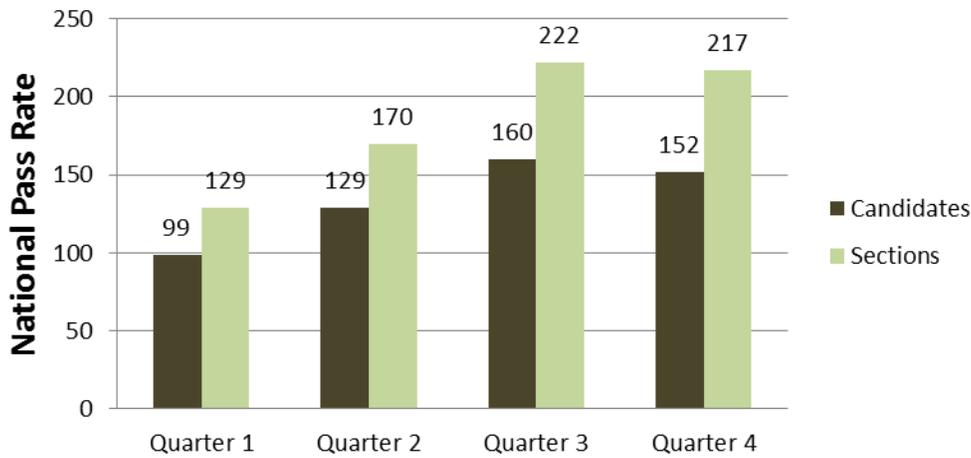
Pass Rate

36th

Avg Score

More Fun Facts & Figures

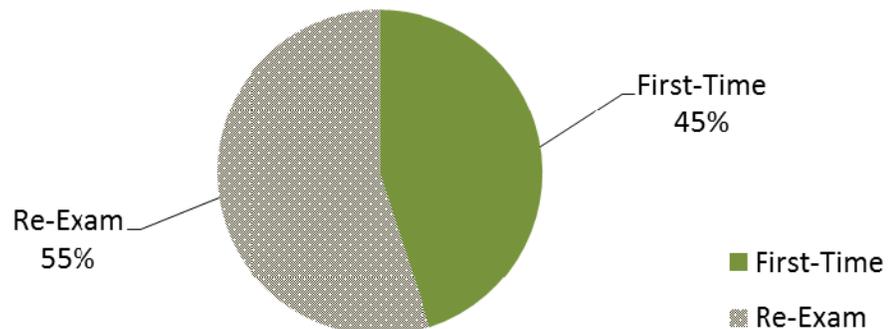
2012 Idaho Candidates Per Testing Window



Idaho's
Average Age of
exam candidates:

31

Exam Type by Percent



Also find us on



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2013 Office Closures

January 1st	New Years Day
January 21st	Martin Luther King
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

Board Members

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2013 Board Meeting Dates

April 25, 2013
July 25, 2013
October 10, 2013
December 5, 2013