



# Idaho State Board of Accountancy

## LICENSE RENEWAL TIME

### Special points of interest:

- Message from the Chair
- Rule Change
- NASBA Testing Facts
- Help Needed

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Your current license will **EXPIRE** on June 30th.

To avoid late fees, renew online at: [www.isba.idaho.gov](http://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

**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

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.

# Message from the Board Chair



Seems like yesterday I was just appointed to the Idaho State Board of Accountancy. Now, five years later, I'm completing my final term and my last few months serving as your Chair of the Board. I've learned a tremendous amount about our profession during my time on the Board, and above all how much our profession is changing. During my tenure, we replaced our executive director. Kent Absec took over in March 2012. He has done a great job learning his position and handling the sensitive tasks he is faced with every day. Our support staff has done a great job assisting Kent and provide a great service to the CPAs of Idaho.

On May 19, 2015, The National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) proposed revisions to the Statement on Standards for Continuing Professional Education (CPE) Programs (Standards). The Standard will provide framework for the development, presentation, measurement and reporting for CPE programs. The exposure draft is available for download at [NASBA](#). Comments on the exposure draft are due by October 1, 2015. The recommendations include adding nano-learning and blended learning for continuing professional education programs.

The AICPA is also considering modifying the Peer Review process. In an effort to improve the Peer Review process, the AICPA is recommending a Practice Monitoring Program. The program hopes to provide more timely and transparent information to members and the public. The AICPA would like feedback on the recommended Program by June 15, 2015. Please visit [AICPA](#) to review the Concept Paper.

In closing, I would like to thank you for the opportunity to serve you as Chair of the Idaho State Board of Accountancy. I encourage everyone to get involved in our profession. My term has been very rewarding and informative. The State Board is always interested in those who have a desire to serve as volunteers on a committee. Please see the article within this newsletter for opportunities to serve on various Board committees and contact the Board office if you would like to get involved.

Brad

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## Committee Openings

### For: CPE, Investigative, or Peer Review Overview



The committees within the Board of Accountancy are looking for experienced licensees to fill vacancies. To find out more information or to apply to serve five (5) year terms on the CPE or PROC Committee email the Board office at [isba@isba.idaho.gov](mailto:isba@isba.idaho.gov). Those interested in serving on the Investigative Committee should email Kent Absec at [kent.absec@isba.idaho.gov](mailto:kent.absec@isba.idaho.gov). All licensees with at least five (5) years of experience qualify for the CPE & Investigative Committees. Experience with providing peer reviewable services is a plus for the Investigative Committee. Only licensees who have been with a Peer Reviewable firm, however, should apply for the PROC Committee

NOTE: The CPE Committee meets each year in March, PROC Committee meets in November, and the Investigative Committee meets as needed throughout the year.



## Rule Changes

### Go Into Effect:

The Idaho State Board of Accountancy submitted two rule changes during the 2015 Legislative session that were approved and are now in effect.

**Rule 502.01(b)** was modified to reflect a new CPE Extension deadline date of April 30<sup>th</sup> of each year. The entire rule reads:

#### **502. EXCEPTIONS, EXTENSIONS, AND EXEMPTIONS (RULE 502).**

**01. Exceptions and Extensions.** The Board may make exceptions to the CPE requirements or grant extensions of time for completion of the CPE requirements, where reasons of health as certified by a medical doctor prevent compliance by the licensee, or other good cause exists.

**a.** Licensees asking for exceptions or extensions under these conditions must apply annually on the reporting form for the year in which the extension or exemption is sought, and within the time period set for CPE reporting, stating the reasons for asking for such exception or extension. Any licensee failing to file a timely application shall be subject to the late fee prescribed in Rule 703, in addition to any additional proceeding that may be instituted for violation of these rules.

**b.** A penalty of no more than fifty percent (50%) of the hours a licensee is short in meeting the calendar year CPE requirement may be assessed for extensions. In such cases, the licensee shall be required to complete the CPE hours and any assessed penalty no later than April 30. The penalty for non-compliance with ethics CPE is to obtain the mandatory hours of ethics CPE plus fifty percent (50%) penalty hours in ethics CPE prior to April 30. The penalty for non-compliance with state-specific ethics for Idaho is to complete the course plus fifty percent (50%) penalty hours in ethics CPE prior to April 30.

**Rule 606.01** was modified to state that only firms performing any of the services set out in Rule 602 need to annually register with Board. Rule 606.01 now states:

#### **606. REPORTING TO THE BOARD (RULE 606).**

**01. Firm Registration Form.** All firms performing any of the services set out in Rule 602 shall annually file a firm registration report no later than September 30. The registration shall be on such form as prescribed by the Board. Firm registrations filed after September 30 are subject to penalty for non-compliance pursuant to Rule 703.

## Firm Registration

The final due date for Firm Registration is September 30, 2015. Firm registration may be completed along with the license renewals in June. But, if you are planning on doing them separately, the final deadline date is September 30. Late Firm Registration fines begin October 1 and are \$100 PER LICENSEE with the firm.

Peer Reviews are required every three years for registered firms. The Peer Review schedules are made through the Administrating Organization.



Licensees, please remember

### Idaho Accountancy Rule 302

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

**email**

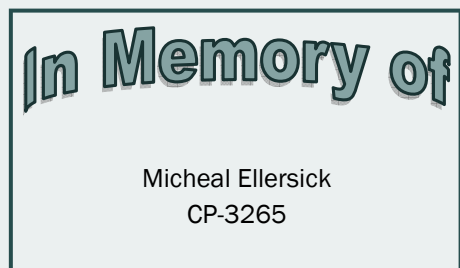
**address**

**business connection**

**employer**

**Submit your address change online at:**

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

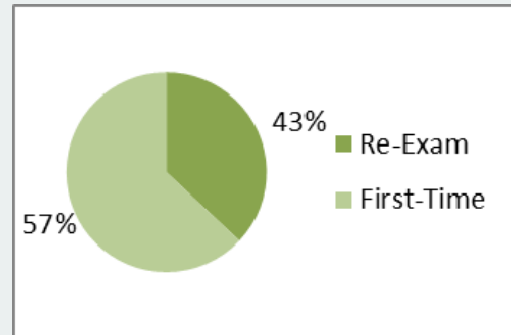


# 2014 CPA Testing Summaries, Idaho Candidates

Provided by [NASBA](#)

## Overall Performance

Unique Candidates	284
New Candidates	123
Total Sections	804
Passing 4 <sup>th</sup> Section	76
Sections/Candidates	2.83
Pass Rate	47.0%
Average Score	70.8



Idaho's Average  
Age of exam  
Candidates  
  
30.5

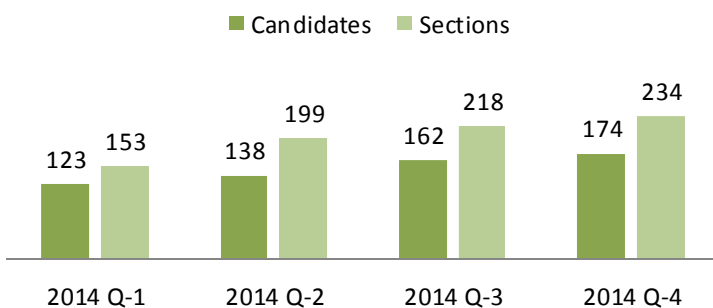
## Section Performance

	Sections	Score	% Pass
First-Time	459	70.4	51.4%
Re-Exam	345	71.4	41.2%
AUD	206	71.0	44.7%
BEC	184	73.1	53.8%
FAR	204	69.4	44.6%
REG	210	69.9	45.7%

## Idaho Ranking within Jurisdiction ( 1 to 53)

Candidates	Sections
47	45
31	35
Pass Rate	Avg Score

## 2014 Idaho Candidates Per Testing Window





# New Licensees

Michael Jay Rowley	CP-5528	Exam	ID	10/08/2014
Jennifer Marie Bennett	CP-5529	Reciprocity	OR	10/21/2014
Anthony Mulamba Mukuna	CP-5530	Exam	ID	10/21/2014
Ann Wadsworth Packard	CP-5531	Reciprocity	CA	10/21/2014
Wendy Sue Cockerham	CP-5532	Reciprocity	AR	10/30/2014
Juliana Jackson Tucker	CP-5533	Exam	ID	10/30/2014
Wyatt Lee Sutton	CP-5534	Exam	ID	11/10/2014
Aaron Lee Bivens	CP-5535	Reciprocity	WA	11/10/2014
Jordan Patrick Alvey	CP-5536	Exam	ID	11/17/2014
Kirstin Marie Anderson	CP-5537	Reciprocity	NV	11/17/2014
Jennifer Lee Clark	CP-5538	Exam	ID	11/20/2014
Paul McKenna Broadbent	CP-5539	Reciprocity	WA	11/20/2014
Ahmed Talaat Elgamal	CP-5540	Reciprocity	CO	12/01/2014
Brittany Maree Gunderson	CP-5541	Exam	ID	12/16/2014
David Matthew Beier	CP-5542	Exam	ID	01/01/2015
Kathryn Bennett	CP-5543	Exam	ID	12/23/2014
Travis Dylan Wheeler	CP-5544	Exam	ID	01/01/2015
Michael Hugh Bergey	CP-5545	Exam	ID	01/01/2015
Gregory Steven Johnson	CP-5546	Exam	ID	01/01/2015
Garr Randy Webb	CP-5547	Reciprocity	WA	01/01/2015
Margaret A Flowers	CP-5548	Reciprocity	WA	01/01/2015
Danielle Krista Stephens	CP-5549	Exam	ID	01/01/2015
Andrei Nikolaevich Cornell	CP-5550	Exam	ID	01/01/2015
Samuel Lee Richter	CP-5551	Exam	ID	01/06/2015
Allison Lynn Sarchett	CP-5552	Grade Transfer	CA	01/06/2015
Kody Paul Laggis	CP-5553	Exam	ID	01/13/2015
Tae Jung Kim	CP-5554	Exam	ID	01/13/2015
James Holt Phillips	CP-5555	Exam	ID	01/13/2015
Stephanie Diane Helms	CP-5556	Exam	ID	01/13/2015
Nesmith Peter Nelson	CP-5557	Reciprocity	WA	01/22/2015
Taylor Thomas Schwerman	CP-5558	Reciprocity	CA	01/22/2015
Lisa Taylor Cross	CP-5559	Reciprocity	NV	01/22/2015
Clay Cooper Anderson	CP-5560	Reciprocity	AZ	01/26/2015
Stephen Wayne Snyder	CP-5561	Reciprocity	OK	01/28/2015
Morgan Llewelyn Young	CP-5562	Exam	ID	01/28/2015



Kim Martin Blaugher	CP-5563	Reciprocity	MT	01/28/2015
Michael Louis Germone	CP-5564	Reciprocity	CA	01/28/2015
Spencer H Miller	CP-5565	Reciprocity	NE	02/09/2015
Michael David Wright	CP-5566	Exam	ID	02/09/2015
Rena Lou Wear	CP-5567	Reciprocity	NC	02/09/2015
Admir Nezirevic	CP-5568	Exam	ID	02/09/2015
Gregory Alan Puccetti	CP-5569	Exam	ID	02/09/2015
Julie Michele Obermeyer	CP-5570	Exam	ID	02/23/2015
Daniel James Rengert	CP-5571	Exam	ID	02/23/2015
Cody Michael Corbridge	CP-5572	Reciprocity	NM	02/23/2015
Michael David Pryor	CP-5573	Exam	ID	03/16/2015
Jason Lynn Taylor	CP-5574	Exam	ID	03/16/2015
Laurel Atalie Yergler	CP-5575	Exam	ID	03/16/2015
Nathan Neils Jensen	CP-5576	Exam	ID	03/16/2015
Erin Kimberly Espinosa	CP-5577	Exam	ID	03/16/2015
Derrick Latroy Jackson	CP-5578	Exam	ID	04/02/2015
Robert Tomer Lindsay	CP-5579	Exam	ID	04/07/2015
Jared John Empey	CP-5580	Exam	ID	04/07/2015
Daniel David Robinson	CP-5581	Exam	ID	04/07/2015
Seth Jacob Mattison	CP-5582	Exam	ID	04/15/2015



# Pass List

## October–November 2014

Jacqueline D Barrett	Gregory S Johnson
Kellan W Bateman	Jill K Jones
David M Beier	Melissa M Kaae
Kathryn Bennett	Kody P Laggis
Nicole L Browning	Daniel L Leavitt
Isaac L Brunson	Philip J Matos
Jennifer L Clark	Morgan L Nichols
Andrei N Cornell	James H Phillips
Calvin R Cotten	Jorge L Rangel-Gutierrez
Madison N Ediger	Samuel L Richter
Erin K Espinosa	Daniel Robison
Jaymi L Farley-Long	Adam J Russell
Brittany M Gunderson	Mason D Sessions
Stephanie D Helms	Danielle K Stephens
Daniel D Hopkins	Travis D Wheeler
Zhu C Huang	Douglas L Wrigley

## January–February 2015

Matthew Barker	Seth Mattison
Tony Brown	Amy Meredith
Kristy Carpenter	David Merrick
Mark Corson	Ben Mueller
Jared Empey	Matthew Nielsen
Brandon Fiala	Julie Obermeyer
Darin Fullmer	Manank Patel
Marcie Harper	Daniel Popadics
Mindy Ianuzi	Michael Pryor
Derrick Jackson	Daniel Robinson
Nathan Jensen	Jason Smith
Jesse Johnson	Jason Taylor
Ashlee Lent	Richard Walker
Robert Lindsay	Abbey Wymond
Kimberlee Lystrup	Laurel Yergler

## Board Members

### Board Members

J. Bradley Lewis, CPA 208-882-5547 blewis@haydenross.com	Chair— Moscow
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T. Layne VanOrden, CPA 208-785-7234 tlvo@vlccpa.com	CPA Member, Blackfoot

## Office Closures

Friday, July 3, 2015  
Independence Day

Monday, September 7, 2015  
Labor Day

Monday, October 12, 2015  
Columbus Day

Wednesday, November 11, 2015  
Veterans Day

Thursday, November 26, 2015  
Thanksgiving

Friday, December 25, 2015  
Christmas

Friday, January 1, 2016  
New Years Day

## Next Board Meetings

Thursday, July 23, 2015  
Thursday, October 22, 2015  
Thursday, January 7, 2016

## Board Staff

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### Online Reporting & Renewals

Renew your license online!  
Renew your firm registration  
online!  
Report your CPE online!  
isba.idaho.gov

Your CPA Exam scores online!

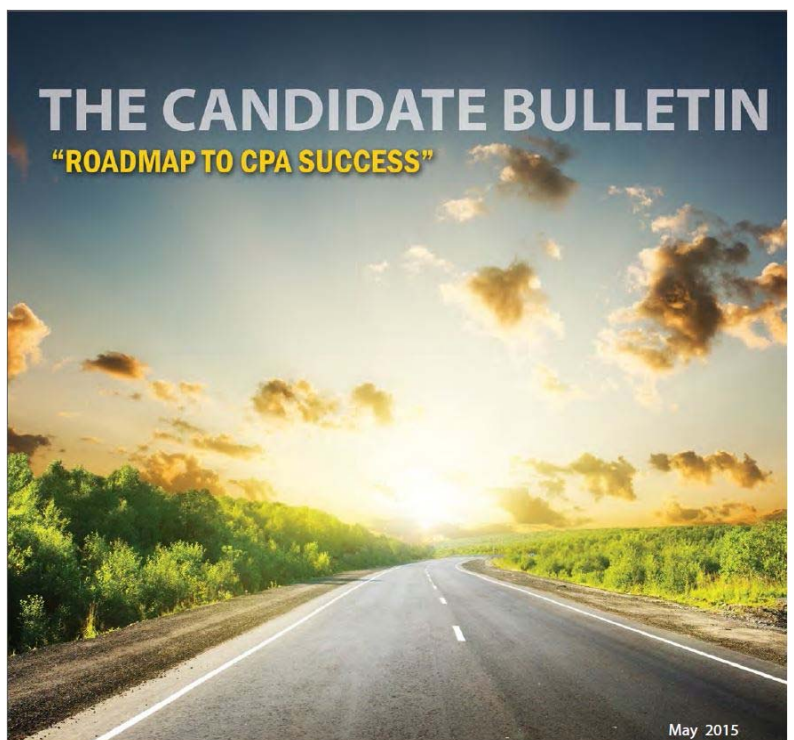
**Get Scores**



[www.cpa-exam.org](http://www.cpa-exam.org)

## THE CANDIDATE BULLETIN

**"ROADMAP TO CPA SUCCESS"**



May 2015