

IDAHO STATE BOARD OF ACCOUNTANCY NEWSLETTER

LICENSE RENEWAL & FIRM REGISTRATION Begins Mid-May!

Renewal notices are in the mail reminding licensees about online renewal. You use your license number and PIN (issued last year) to access the system.

If you can't locate your PIN, email: annette.aletto@isba.idaho.gov and she will email your number to you.

Save yourselves and the Board money - renew online; renew on time! Less paper for you, less paper for us, and fewer reminder notices all help to keep down expenses.

To Renew, go to www.isba.idaho.gov and follow the appropriate links

You will find three different links on our home page.

The first link is for individual licensees. Each licensee must start here for license renewal. If you are paying for your CPA or LPA renewal yourself, this is the only link you need.

The next two links are for Firms or other Employers that want to renew licenses for multiple individuals (bulk renewals.) The difference between the two is based upon whether or not you need to complete a Firm Registration. Only CPA/LPA Firms subject to Peer Review will use the third link. All other Employers wishing to renew multiple CPA or LPA licenses will use the second link.

Individual CPA or LPA Renewal

1. Log in with your license number and Idaho State Board of Accountancy PIN.
2. Verify your mailing and email addresses are correct or enter new ones.
3. Choose "Renew or Lapse License." Select Active, In-active, Retired, or Lapsed.
4. Read and answer disclosures and continue to the next page.
5. Indicate which, if any, accounting services you or your firm provide and continue.
6. Type in the name of your firm, if requested.
7. Verify that your information is correct.
8. Payment:
 - a. If you are paying for the license, click "I am paying for my

Continued page 2

In This Issue

Board Members	8
Board Staff	8
Congratulations !	7
Change of Address Form	8
Contact Information	8
Disciplinary Action	4
Firm Registration	2
"Forgot your PIN"	2
Idaho CPE Rules	3
ISCPA CPE Classes	5
In Memory	4
License Renewal	1
New Licensees	5
"Top Ten" Candidates	3

LICENSE RENEWAL & FIRM REGISTRATION continued

renewal now” and continue through the payment information screens. Be sure to print your receipt for your records. You will receive an email confirmation.

b. If your firm/employer is paying for your renewal click “My employer is paying for my renewal” and log out.

Non-Peer Reviewable Firm or Private Industry, Government or Academia Entity Paying For Multiple Licensees’ Renewals (Referred to as “Bulk renewals”)

1. Person responsible for bulk renewals needs to update or create their Idaho.gov account.
2. Have your USERNAME & PASSWORD from Idaho.gov and list of employees to renew.
3. Employees must have completed individual license renewals using payment option 8.b (see above.)
4. Person paying for bulk renewals logs in with Idaho.gov USERNAME & PASSWORD.
5. Create Employer roster by using individual licensee name or license number (search capability available.)
6. Select licensed CPA or LPA employees in your roster who completed the individual renewal process and selected payment option “8.b”. The ones you select will build your payment list (one click will select all for renewal.)
7. Click “Renew Total” at the bottom of the screen and review your payment order.
8. Continue through payment screens. Print or save a copy of the receipt for your records. You will receive an email confirmation.

Peer-Reviewable Firms Paying For Multiple Licensees’ Renewals (Bulk renewals) and Completing Firm Registration

1. Login with your firm number and the Idaho State Board of Accountancy PIN (issued last year).
2. Update your roster by deleting licensees no longer associated or adding new licensees. Be sure to have their end or start dates as licensees with the firm.

3. Complete and/or update firm information section.

4. Complete Peer Review section and list date of last Peer Review.*

5. Submit non-licensee owners. Mail the list to Board office only if there is not enough room to list all.

6. Verify firm information is correct and see “Renew Total” at the bottom of the screen.

7. Continue through payment screens. Print or save a copy of the receipt for your records. You will receive an email confirmation.

** If copies of all documents from your most recent Peer Review were previously faxed to the Board office you do not need to send them again.*

NOTE: PIN and PASSWORD are not the same.

PIN is used with your license or firm number (issued by ISBA) when using the first or third links for renewal.

PASSWORD is used with your username (issued by Idaho.gov) when using the second link for renewal.

Paper renewal forms can be printed from the ISBA website www.isba.idaho.gov under FORMS to mail in with a check payment, if necessary.

FORGOT YOUR PIN?

Email: annette.aleto@isba.idaho.gov.

In the subject line of the email put:

“License Renewal PIN needed”

- or -

“Firm Registration PIN needed”

The PIN (s) will be emailed back to you.



IDAHO CPE RULES

REMEMBER IDAHO NOW HAS AN ETHICS REQUIREMENT!

CALCULATING YEARLY CPE

Do you have trouble figuring your yearly CPE requirement? You are required to report at least 80 hours of CPE every two years, so just subtract last years reported hours (which is no less than 30 hrs. and no more than 50 hrs.) from 80 hours and the balance will be the number you are required to report for the present year.

ACCEPTABLE CPE DOCUMENTATION

Required documentation for CPE course verification is in Section 300, Item 44 of the Statement on Standards for CPE. The link is on our webpage, click CPE and STANDARDS. It is the licensee's responsibility to be familiar with the information necessary for audited CPE.

"QAS" or "NASBA REGISTRY APPROVED"

CPE courses showing they have this approval or courses given by the Idaho Society of CPAs are always acceptable in Idaho as are any others that follow the guidelines set forth in the Statement on Standards.

IDAHO STATE-SPECIFIC ETHICS MUST BE COMPLETED BY ANYONE WHO OBTAINED AN IDAHO LICENSE IN 2009 by:
Reinstatement, Re-entry, Reciprocity, Transfer of grades or Initial license

The Idaho State-Specific Ethics CPE webcast is a free two-hour Non-Interactive Self-Study course covering relevant topics from the Idaho Accountancy Act and Rules. Register to view this course on our webpage. You may view the course as a webcast on the Internet at your home or office computer. It must be on your 2009 CPE report when submitted during the CPE reporting period for 2009. While the Idaho State Board of Accountancy accepts the CPE credits, other State Boards of Accountancy may not approve the credits.

GENERAL ETHICS

2009 is the second year and starts the 2 year rolling total of the General Ethics requirement for Active Idaho licensees licensed in Idaho prior to 2009. Ethics CPE is a rolling total of 4 or more General Business Ethics credits as a component within your regular requirement of 80 or more CPE credits. As an example: In 2008, if you reported 45 CPE credits, of which 3 were in Ethics, your 2009 minimum required CPE is 35 CPE credits, of which 1 must be in Ethics.

Upcoming Board Meetings

July 30, 2009
&
December 10, 2009



"Top Ten"

Congratulations to the "top ten" Idaho candidates who passed the cpa exam in 2008 with only one attempt at each section.

Candidate	Aggregate Score
ROBERT P. SLOAN	383
MATTHEW A. HUTT	377
KEVIN P. ANGLESEY	361
JEFFREY M. EHLERS	352
REBECCA K. DUGGER	347
IVAN J. STAHL	345
WAYNE A. MILLWARD	339
JOHNATHON C. MCGILL	338
MEGAN A. LANDERS	328
SHARON R. POPPELL	325

Disciplinary Actions by the Board

Shane Saunders CP-3784 Idaho Falls, Idaho
Mr. Saunders pled guilty to two counts of grand theft and one count of misuse of corporate funds in connection with felony embezzlement charges brought by his former employers, Lone Pine Nursery and Jerome Bowen Construction. In January 2009, the Board revoked Mr. Saunders' CPA license.

Virginia A. Ponte CP-1776 Caldwell, Idaho
Ms. Ponte renewed her CPA license in 2008, but failed to disclose a felony situation. The Board issued Ms. Ponte a stipulation in which she agreed to be on probation with the Board while she is on probation with the courts. Violation of her court violation will cause her license to be suspended. A \$1,000 fine was included.

Gerald B. Parkins, Sr CP-0356 Moscow, Idaho
Mr. Parkins pled guilty via Alford plea to one count of felony tax evasion. He was charged with income tax evasion regarding his personal taxes for 2003-2004. He renewed his license in Retired status after he had been charged, but did not disclose it on his renewal. In August 2008, the Board revoked Mr. Parkins' CPA license and enforced a \$1,500 enforcement fine.

Robert D. Thurston CP-1800 Twin Falls, Idaho
The Board filed a complaint against Mr. Thurston for failure to comply with Firm Registration and Peer Review since 2003. On his 2006/2007 Firm Registration he said his PR was in progress, but he was not enrolled with an Administering Organization. Mr. Thurston entered into a stipulation, agreeing to complete a Peer Review by October 2007 and paid a \$2,000 fine. His Peer Review was not completed. The Board suspended his license at a hearing held in April 2009.

Donald M. Lidstrom No Idaho CPA License
Boise, Idaho

Board Staff received many phone calls over the years from former clients of Mr. Lidstrom who were upset with his services and his billings. The clients indicated they were under the impression that Mr. Lidstrom was a CPA. A complainant pointed us to Mr. Lidstrom's website giving us

evidence that he, in fact, was using the CPA title with an Idaho address although he is not licensed in Idaho. The Board filed with the courts for an injunction against Mr. Lidstrom. Mr. Lidstrom removed the CPA designation from his website and admitted he had been in violation of the Idaho Accountancy Act and Rules. A Permanent Injunction was issued against Mr. Lidstrom using the CPA title in Idaho.

James E. Hodges No Idaho CPA License

Boise, Idaho

Mr. Hodges issued compiled financial statements for a client, a service which only licensees may perform. Mr. Hodges signed a Cease and Desist Order, agreeing to terminate offering this type of service to his clients.

In Memory of...

Jerald D. Jolly CP-4648
December 29, 1934 ⤵ *September 22, 2008*

Harry F. Magnuson CP-0110
March 14, 1923 ⤵ *January 24, 2009*

Carl "Jim" Pike CP-0508
August 5, 1942 ⤵ *January 6, 2009*

Geneve A. Salove CP-130
August 5, 1950 ⤵ *February 3, 2009*

Beverly M. Walker CP-4354
April 23, 1960 ⤵ *February 15, 2009*



New Licensees

7/2/2008 – 4/29/2009

AHREND, STEVEN FREDERICK	CP-4819	Exam	ID	9/16/2008	Active
ALLEN, JESSE THOMAS	CP-4827	Reciprocal	WA	10/8/2008	Active
ALLISON, NATHAN DANIEL	CP-4812	Exam	ID	9/2/2008	Active
ANGLESEY, KEVIN PAUL	CP-4808	Exam	ID	8/12/2008	Active
ANNIS, MARK A	CP-4805	Reciprocal	AZ	7/29/2008	Active
ASHBY, CORY JAMES	CP-4836	Exam	ID	12/2/2008	Active
ATANASOV, IVAN STEFANOV	CP-4871	Exam	ID	2/18/2009	Active
BARTA, BRIAN STEPHEN	CP-4803	Exam	ID	7/29/2008	Active
BEERY, ROBERT M	CP-4837	Reciprocal	OR	12/2/2008	Active
BENDER, BRIAN EDWARD	CP-4806	Exam	ID	8/12/2008	Active
BLAKEMORE, KERRY	CP-4883	Exam	ID	4/9/2009	Active
BROWN, DARIA K	CP-4859	Reciprocal	AK	1/22/2009	Active
BUCHANAN, TERESA DUNNING	CP-4831	Reciprocal	WA	10/30/2008	Active
BYCZEK, ELIZABETH JOSEPHINE	CP-4886	Exam	ID	4/9/2009	Active
CALL, CHRISTOPHER WESLEY	CP-4873	Exam	ID	3/10/2009	Active
CHIPMAN, ERIC JAMES	CP-4877	Exam	ID	3/12/2009	Active
COCHRAN, AMANDA	CP-4818	Reciprocal	CO	9/16/2008	Active
COLLIER, DAVID P	CP-4835	Reciprocal	WA	11/13/2008	Active
COOK, RICHARD ADAM	CP-4838	Exam	ID	12/3/2008	Active
CRANE, EVERETT PAUL	CP-4832	Exam	ID	10/30/2008	Active
CZARNIECKI, JOSEPH WALTER	CP-4823	Exam	ID	10/1/2008	Active
CZARNIECKI, THOMAS JOHN	CP-4853	Exam	ID	1/1/2009	Active
EHLERS, JEFFREY MICHAEL	CP-4880	Exam	ID	3/19/2009	Active
FRIDAY, JEFFREY TODD	CP-4869	Exam	ID	2/12/2009	Active
FUNKE, LYNNE LARAE	CP-4854	Exam	ID	1/21/2009	Active
GOODE, BENJAMIN DAVID	CP-4881	Exam	ID	3/19/2009	Active
GOUCHER, NINETTE LANGSON	CP-4833	Exam	ID	10/30/2008	Active
GUO, LIN	CP-4843	Exam	ID	1/1/2009	Active
HAFEN, MICHAEL	CP-4799	Reciprocal	OR	7/2/2008	Active

2009 ISCPA Spring Roundtables & Professional Issues

Earn 2 CPE credits for Idaho State Tax Commission session – free for everyone
Instructors: State Tax Commission

Earn 3 CPE credits (2 in CPE General Ethics) for ISCPA session – free for ISCPA members,
\$40 for non-members

Instructor: Melissa Nelson, ISCPA Executive Director

Must register with ISCPA online 2 business days in advance - www.idcpa.org

Schedule:

Date	City	Date	City
5/20 Wed	Coeur d'Alene	5/28 Thu	Pocatello
5/21 Thu	Lewiston	5/29 Fri	Twin Falls
5/27 Wed	Idaho Falls	6/2 Tue	Boise

New Licensees continued

HAUGEN, JASON R	CP-4875	Reciprocal	MN	4/17/2009	Active
HAYES, SHONDA RENAE	CP-4826	Reciprocal	CA	10/8/2008	Active
HEIMFORTH, DOUGLAS	CP-4828	Reciprocal	CA	10/9/2008	Active
HOLDERNESS, DARIN KIP	CP-4884	Reciprocal	TX	4/9/2009	Active
HOWE, SHAWNA MARIE	CP-4862	Exam	ID	2/3/2009	Active
JACOBSON, CONNIE	CP-4820	Reciprocal	WA	9/23/2008	Active
JOHNSTON, BENJAMIN JAMES	CP-4842	Exam	ID	12/23/2008	Active
JOHNSTON, MICHAEL NICHOLAS	CP-4855	Exam	ID	1/21/2009	Active
KIM, MOONHYANG	CP-4874	Exam	ID	3/10/2009	Active
KIRBY, VICKI LYNN	CP-4872	Exam	ID	2/18/2009	Active
KLINGLER, JENNIFER	CP-4844	Exam	ID	1/1/2009	Active
KNOPP, RAYLYNNE MARIE	CP-4811	Exam	ID	8/18/2008	Active
LAMBSON, DORAN J	CP-4825	Exam	ID	10/8/2008	Active
LANDERS, MEGAN A	CP-4867	Exam	ID	2/12/2009	Active
LANGFORD, ADAM WILLIAM	CP-4849	Exam	ID	1/1/2009	Active
LEWIN, MARY MINTA	CP-4864	Exam	ID	2/3/2009	Active
LITTLE, DAVID ANDREW	CP-4845	Reciprocal	WA	1/1/2009	Active
MALLET, MOLLY LYNN	CP-4846	Exam	ID	1/1/2009	Active
MCCLURE, DENISE	CP-4882	Reciprocal	IN	3/19/2009	Active
MCKENNEY, KIMBERLY EVERETT	CP-4841	Exam	ID	12/23/2008	Active
MECHAM, SCOTT	CP-4839	Reciprocal	NV	12/4/2008	Active
MILLINGTON, DALLAS FLOYD	CP-4858	Exam	ID	1/22/2009	Active
MITTLEIDER, JOSEPH	CP-4830	Grade Transfer	OR	10/30/2008	Active
MORENO, TONYA M	CP-4814	Grade Transfer	VA	9/4/2008	Active
MURPHY, JOHN M	CP-4829	Reciprocal	SC	10/30/2008	Active
NICHOLSON, NICHOLAS S	CP-4848	Exam	ID	1/1/2009	Active
O'CONNOR, TARA ANN	CP-4801	Exam	ID	7/24/2008	Active
PAFFENDORF, CHRISTINA	CP-4834	Reciprocal	WA	11/5/2008	Active
PARKIN, MCKENNA BLAIR	CP-4824	Exam	ID	10/1/2008	Active
PETERSON, EMILY JEAN	CP-4863	Exam	ID	2/3/2009	Active
PORTER, THOMAS JASON	CP-4804	Exam	ID	7/29/2008	Active
RAND, ROBERT J	CP-4807	Reciprocal	CA	8/12/2008	Active
RASMUSSEN, C MITCHELL	CP-4876	Exam	ID	3/12/2009	Active
REED, ERIC DANIEL	CP-4865	Exam	ID	2/3/2009	Active
RICHARDS, SAMANTHA P	CP-4810	Reciprocal	MT	8/13/2008	Active
SCHAEFER, MATTHEW MARC	CP-4802	Reciprocal	WA	7/24/2008	Active
SCHAFFER, MICHAEL A	CP-4847	Reciprocal	ND	1/1/2009	Active
SCHILLER, MARK A	CP-4856	Reciprocal	MN	1/8/2009	Active
SCHREIBER, JEREMY LYNN	CP-4800	Exam	ID	7/15/2008	Active
SIMS, MORGAN LACEY	CP-4866	Exam	ID	2/12/2009	Active
SMART, TRAVIS MARLOW	CP-4857	Reciprocal	CO	1/8/2009	Active
SMITH, LYLIA ROSE	CP-4878	Exam	ID	3/12/2009	Active
SOMERO, MATTHEW JASON	CP-4879	Exam	ID	3/19/2009	Active
STUTZKE, BRENT LEE	CP-4821	Reciprocal	MO	9/23/2008	Active
SUKO, ALISON J	CP-4889	Reciprocal	ND	4/29/2009	Active

New Licensees continued

TATE, RAINY L	CP-4870	Exam	ID	2/12/2009	Active
TILTON, DAVID ROBERT	CP-4851	Exam	ID	1/1/2009	Active
TRANA, HEATHER ANN MARGAET	CP-4815	Reciprocal	CO	9/4/2008	Active
TRENT, JACK EDWARD	CP-4852	Exam	ID	1/1/2009	Active
TSE, HUAN HUAN LIU	CP-4885	Exam	ID	4/9/2009	Active
VAN VALIN, ANNA ELIZABETH	CP-4817	Exam	ID	9/16/2008	Active
VEHLOW, KATRINA	CP-4809	Exam	ID	8/12/2008	Active
WADSWORTH, FREDERICK D	CP-4822	Exam	ID	9/23/2008	Active
WANG, LINDA	CP-4850	Grade Transfer	NY	1/1/2009	Active
WEI, DONG	CP-4840	Exam	ID	12/23/2008	Active
WOODS, BRENDA LEE	CP-4860	Reciprocal	CA	1/22/2009	Active
WRIGHT, DANIEL ROGER	CP-4890	Exam	ID	4/29/2009	Active
WUNDERLE, ROBERT W	CP-4816	Grade Transfer	WA	9/11/2008	Active
YEE, JAMES HOWARD	CP-4888	Exam	ID	4/29/2009	Active
YOUNG, CONRAD	CP-4813	Reciprocal	OR	9/2/2008	Active
ZHENG, DONG TING	CP-4887	Grade Transfer	AK	4/15/2009	Active
ZHOU, ZHUOLI	CP-4861	Exam	ID	1/22/2009	Active

Congratulations to the Following Candidates Who Passed the CPA Exam During the Fall & Winter Testing Windows:

October - November

Casey Adams
 Kerry Barnia
 Eric Bond
 Chia Wei Chou
 Richard Adam Cook
 Thomas John Czarniecki
 Jeremy Robert Drescher
 Rebecca Katherine Dugger
 Jeffrey Todd Friday
 Benjamin David Goode
 Glayd Cottrell Hawkes
 Breanna Marie Howard
 Matthew Alan Hutt
 Benjamin James Johnston
 Megan Landers
 Johnathan McGill
 Kimberly McKenney
 Dallas Millington
 C. Mitchell Rasmussen
 Eric Daniel Reed

Morgan Lacey Sims
 Robert Paul Sloan
 Andrew Robert Smart
 Lyla Rose Smith
 Matthew Somero
 Jack Trent
 Zhuoli Zhou

January - February 2009

Travis Allred
 Elizabeth Byczek
 Jeffery Chadd
 Stacey Courtial
 Nathan John Fish
 Julie Garrett
 Geffery Hubble
 James Hyatt
 Jason McKay
 Clarence Robison
 Kristen Sabala
 Sharon Sorenson

Trent Thompson
 Huan Tse
 Cory Wallace
 James Yee
 Aleksey Zverkov

Earn vacation miles,

Save time,

Save a stamp,

Save a tree,



***GO GREEN with Online
 License Renewal & Firm
 Registration!!!***



**Idaho State Board
Of Accountancy**

Board Members

Stanley C. Wood, CPA
Chair, Coeur d' Alene
208-765-9500
swood@mmcocpa.com

Monte E. Warwick, CPA
Vice-Chair, Boise
208-344-7150
mwarwick@eidebailly.com

Louann C. Krueger
Secretary, Public Member, Boise
208-336-0022
crmlck@juno.com

Joan Jagels, CPA
Treasurer, Twin Falls
208-733-0585
joanjagels@yahoo.com

Charles W. Clark, CPA
Past Chair, Pocatello
208-232-5825
cclark@deatoncpa.com

Samuel K. Cotterell, CPA
CPA Member, Boise
208-384-7858
samcotterell@boiseinc.com

Dean L. Conte, CPA
CPA Member, Rupert
208-436-9911
dean@condiestoker.com

Board Staff

Barbara R. Porter
Executive Director
barbara.porter@isba.idaho.gov

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

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

Annette Aleto
Administrative Assistant
annette.aleto@isba.idaho.gov

IDAHO STATE BOARD OF ACCOUNTANCY
PO BOX 83720
BOISE ID 83720-0002

PRSRRT STD
US Postage
PAID
Boise ID
Permit No.1

CONTACT INFORMATION

Mailing address:
PO Box 83720
Boise ID 83720-0002

Phone 208-334-2490
Fax 208-334-2615
Web isba.idaho.gov

Physical address:
3101 W Main Ste 210
Boise ID 83702

Address Change? Let Us Know!

Licenses, please check the mailing label on the upper half of this page. Idaho Accountancy Rule 302 requires license holders to notify the Board in writing within 30 days of any change of address, business connection, or employer.

Licentee Name _____ License # _____

Daytime Phone () _____ Evening Phone () _____

New Address _____

City _____ State _____ Zip _____

E-Mail Address _____

Employer Name _____ New? Yes No

Signature _____ Date _____

Online address changes are available during license renewal. If you don't have a password, please contact the Board office.

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

or FAX : 208-334-2615

or E-MAIL: annette.aleto@isba.idaho.gov