



Promoting The Reliability of Financial Information

Idaho State Board of Accountancy

Spring 2010 Newsletter

Volume 33 Issue 1

From the Director

WHEN TO APPLY FOR A RECIPROCAL LICENSE IN IDAHO

With Mobility legislation passed in most states, many licensees are confused over when they must apply for a reciprocal CPA license.

In Idaho, the answer is simple. If a licensee from another state relocates his or her PRINCIPAL PLACE OF BUSINESS to Idaho, a reciprocal license is required.

So, whether a sole practitioner moves his or her practice to Idaho; or a partnership is formed by bringing in a licensee from another state; or a national firm relocates a manager from another state to Idaho, the answer is always the same. Get an Idaho reciprocal license if you wish to call yourself a CPA and offer public accounting services.

The requirement is the same whether or not the licensee is in the practice of public accounting. Idaho is considered a "title" state. That means if a licensee relocates his or her principal place of business to Idaho and wants to use the "CPA" title (regardless of doing public accounting work) they must get an Idaho license via reciprocity.

Under mobility, a licensee whose principal place of business and license are in another state can use the "CPA" title in Idaho. The licensee may offer attest services from the out-of-state firm without registering the firm in Idaho, provided the firm is registered in the home state and undergoing Peer Review there.

Remember, it's not dependent upon where you reside. An Idaho resident whose business office is located in Washington does NOT need an Idaho license. They may choose to have both a Washington and an Idaho CPA license, but it's not required.

NASBA CEO ANNOUNCES RETIREMENT Idaho CPA to Sit on the Selection Advisory Committee

In April, David Costello, CPA, President and CEO of the National Association of State Boards of Accountancy (NASBA) announced his retirement effective January 1, 2012. NASBA's Board of Directors appointed a Selection Advisory Committee (SAC) to determine his successor. Representatives to the SAC come from each of the eight NASBA regions.

Idaho is proud to announce that the NASBA Mountain Region is represented by Charles W. Clark, CPA with Deaton & Co in Pocatello, Idaho.

Beginning in June 2010, the SAC will vet their formal selection process and a candidate search will be launched. After approval by the NASBA Board of Directors, Costello's successor will be named. The process is expected to last 9-12 months.

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License Renewal & Firm Registration

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, you can recover it at the renewal web site.

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 link for online renewals.

You will then find three separate links.

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.

Link #1 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, Inactive, 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 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.

Link #2 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 create or update 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 select 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.

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License Renewal & Firm Registration continued

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

Link # 3

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 or if the Society is posting them to their website, 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?

You can recover your PIN from the renewal website or Email: annette.johnston@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.

Volunteers needed for CPE & Peer Review Oversight Committees!



Three positions are available on both the CPE and the Peer Review Oversight Committees. Please send an email to Sue Lenon, sue.lenon@isba.idaho.gov if you are interested in serving a 5 year term on either committee. All licensees are eligible for the CPE Committee. Licensees experienced in the Peer Review process are eligible for the Peer Review Oversight Committee.

Applications should be in by June 30th

Idaho State Board of Accountancy

Notice from the CPE Committee

January



Idaho's Continuing Professional Education Committee wants to clear up some of the misunderstandings held by a few licensees as to the CPE requirements.

A licensee who is unable to complete either the general or ethics required CPE credits in any reporting year, can request on the CPE reporting form that the Board grant exceptions or extensions. Such request for extension or exemption must be made within the same time period as required for reporting annual CPE credit, i.e., January 31st.

The Board, through the CPE Committee, may make exceptions to the CPE requirements or grant extensions of time for completion of the CPE credits, where reasons of health, as certified by a medical doctor, prevent compliance by the licensee, or other good cause exists. Good cause is a legal term denoting adequate or substantial grounds or reason to take a certain action, or to fail to take an action prescribed by law. For licensees the Rule's required action, of course, is the annual CPE reporting requirement.

What constitutes good cause is determined on a case by case basis. Although there is no definite determination of what failure to obtain the required CPE credits might be "good cause", it is not merely an excuse, plea, apology, extenuation, or some justification for not completing the required CPE credits. Inadvertence or oversight does not constitute good cause. Good cause requires a thorough and complete description of the facts which prevented the licensee from meeting the annual CPE reporting requirements. Generally, good cause would require some act which was beyond the control of the licensee and was directly related to preventing the licensee from completing the CPE requirements. The licensee's request must be supported by substantial and convincing reasons based upon the facts. There is no such thing as an automatic extension for completing the CPE requirements, even with the penalty credits which may be imposed by the Board.

The Board (through the CPE Committee) can approve or deny the requested extension or exemption. If the CPE Committee grants the licensee's requested extension to meet the CPE credit requirements, the CPE Committee can require the licensee to complete additional CPE credit, not to exceed more than 50 percent additional CPE credits, as a penalty for not meeting the CPE requirements. Generally, only in exceptional or unusual circumstances will the CPE Committee impose less than the maximum penalty or waive the CPE requirements. If the CPE Committee grants an extension request and imposes a penalty, the imposed penalty hours must be completed prior to May 31st of the year following the reporting year.

Licensees who fail to get their CPE hours and/or meet the extension requirements will have their licenses placed into "lapsed" status. In such cases, the license must go through the reinstatement process, which includes up to three years of unpaid licensure fees and 80 hours of CPE, to reinstate their CPA or LPA licenses.

CPE Update:

Licensees are responsible for knowing the CPE reporting rules and regulations. Last year extensions multiplied threefold due to a lack of knowledge of the CPE requirement. All licensees should read Subchapter F, Rules 500 through Rule 510.04 and the Joint AICPA/NASBA Statement on Standards for CPE. Extension requests must be received within the normal timely reporting period with a written explanation.

<http://adm.idaho.gov/adminrules/rules/idapa01/0101.pdf>

<http://ftp.aicpa.org/public/download/cpe/cpestandards.pdf>

Idaho State Board of Accountancy

Disciplinary Actions by the Board

Wayne Hamblin CP-3991 Salmon, Idaho
Mr. Hamblin's license was lapsed from July 1, 2007 until May 13, 2008. During the time his license was lapsed, he issued governmental audits. Mr. Hamblin continued issuing audit reports after his license was reinstated. However, he did not register his CPA firm, nor did he undergo the required Peer Reviews.

Staff filed a complaint against Mr. Hamblin for performing Peer-Reviewable work while his license was lapsed; continuing to do so without a firm registration; failing to undergo Peer Review; and making false statements on license renewal forms.

Mr. Hamblin entered into a stipulated consent agreement which included a letter of reprimand, a \$2,000 fine, cost recovery, and pre-issuance review on all engagements until his reports are deemed acceptable via the Peer Review process.

Michael Duncan CP-2297 Lewiston, Idaho
A complaint was filed alleging Mr. Duncan violated the Professional Code of Conduct when he failed to disclose a personal conflict of interest to a client for whom he was providing tax services.

ISBA held a hearing on the matter and concluded a violation occurred. Mr. Duncan was assessed an enforcement fine, ordered to take Ethics CPE, and issued a letter of reprimand.

The outcome was appealed to District Court, where the Board's decision was upheld. The court's ruling was appealed to the Idaho Supreme Court. The Board's Legal Counsel, Larry Hunter, successfully argued the Board's case before the Supreme Court in April 2010. The Court upheld the Board's decision and ordered Mr. Duncan to pay costs.

CPA Exam Pass List

October - November 2009

Anderson, Zachary
Bird, Benjamin
Blalock, Teresalee
Bravo, Felisa
Bush, Robert W.
Chang, Shih-Shan
Christensen, Brigit
Christensen, Bryce
Christensen, Carma
Coleman, Daniel T.
DeSort, Michelle B.
Diaz, Fernando
Felt, David
Freeman, Michael D.
Gentry, Randy
Greentree, John
Harris, David T.

Kunz, Phillip
Larson, Ryan M.
Lowe, Ann J.
Miller, Daniel R.
Simmons, Stephanie
Spaulding, Angela
Spotts, Kristi
Steele, Alyssia
Street, Louise
Sturdy, Luke
Sturges, Timothy
Trued, Chad

January - February 2010

Anderson, Alyson
Giacalone, Gasparo
Hams, Kristen
Hegstrom, Krista
Holmes, Jay
Kocherhans, Angela
Nekl, Jennifer
Perez, Leslie
Rooney, Cherish
Sabharwall, Richa
Stround, Jackie

Congratulations!!

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New Licensees

10/15/2009 to 4/20/2010

Name	License #	License Method	State	Issue Date	Status
ANDERSON, ZACHARY SCOTT	CP-4975	Exam	ID	1/21/2010	Active
BATYR, KATHLEEN	CP-4956	Reciprocal	CT	11/17/2009	Active
BIRCH, LYNETTE	CP-4972	Exam	ID	1/7/2010	Active
BRINGHURST, GARY WAYNE	CP-4969	Reciprocity	CA	1/7/2010	Inactive
BRUNO, STACIE	CP-4961	Grade Transfer	MT	12/9/2009	Active
BULLARD, GERALDINE LYNN	CP-4995	Grade Transfer	CA	4/7/2010	Active
BUSH, ROBERT WARREN	CP-4976	Exam	ID	1/21/2010	Active
CHEN, YING	CP-4992	Reciprocity	CA	3/22/2010	Active
CHRISTENSEN, CARMA C.	CP-4991	Exam	ID	3/9/2010	Active
CLARK, MITCHELL JAMES	CP-4987	Grade Transfer	MT	2/24/2010	Active
COBURN, NATHAN MERLE	CP-4988	Exam	ID	2/24/2010	Active
COLEMAN, DANIEL TODD	CP-4965	Exam	ID	1/1/2010	Active
CONDIE, KYLE	CP-4958	Reciprocal	UT	11/24/2009	Active
DESORT, MICHELLE BRIANA	CP-4996	Exam	ID	4/7/2010	Active
FLOLO, JULIE CHRISTINE	CP-4970	Exam	ID	1/7/2010	Active
FLOYD, CHRISTOPHER LEE	CP-4967	Exam	ID	1/1/2010	Active
GARLICK, DAVIN	CP-4977	Grade Transfer	OR	1/21/2010	Active
GENTRY, RANDY CURTIS	CP-4978	Exam	ID	1/21/2010	Active
GENUCHI, MERIDITH	CP-4997	Reciprocity	TX	4/20/2010	Active
GREENTREE, JOHN DUANE	CP-4974	Exam	ID	1/21/2010	Active
GWILLIAM, ERIC	CP-4982	Grade Transfer	CA	1/28/2010	Active
HAGFELDT, VERONICA	CP-4993	Grade Transfer	MT	3/22/2010	Active
HAMILTON, JEFFREY RICK	CP-4966	Reciprocity	CA	1/1/2010	Active
HAWKES, GLAYD COTTRELL	CP-4985	Exam	ID	2/9/2010	Active
HEWARD, JARED CALVIN	CP-4971	Exam	ID	1/7/2010	Active
JENSEN, S REESE	CP-4964	Reciprocity	AK	1/1/2010	Active
JONES, BRITNEY ANN	CP-4984	Grade Transfer	MT	2/9/2010	Active
KEE, MICHELLE MAIA	CP-4952	Reciprocal	OR	10/15/2009	Active
KLEIN, WENDY C	CP-4957	Reciprocal	CA	11/17/2009	Active
LARSON, RYAN MICHAEL	CP-4979	Exam	ID	1/21/2010	Active
LARSON, VIRGIL DEAN	CP-4962	Exam	ID	1/1/2010	Active
LOWE, ANN JEANETTE	CP-4973	Exam	ID	1/21/2010	Active
MAYER, RUSSELL J	CP-4986	Exam	ID	2/24/2010	Active
MCFARLAND, KELLY ANN	CP-4989	Exam	ID	2/24/2010	Active
MCKAY, JASON ALLEN	CP-4968	Exam	ID	1/1/2010	Active
MCMURTREY, TIMOTHY RYAN	CP-4953	Exam	ID	10/27/2009	Active
MILLER, DANIEL RAY	CP-4960	Exam	ID	12/7/2009	Active
MILLER, SCOTT DOUGLAS	CP-4955	Exam	ID	11/9/2009	Active
PETERSON, LISA TSCHOERNER	CP-4990	Reciprocity	TX	3/4/2010	Active
STURDY, LUKE ALAN	CP-4994	Exam	ID	3/25/2010	Active
STURGES, TIMOTHY JAMES	CP-4959	Exam	ID	11/24/2009	Active
SVEI, DONNA	CP-4954	Reciprocal	WA	11/9/2009	Active
TRUED, CHAD RYAN	CP-4980	Exam	ID	1/21/2010	Active
VAUGHAN, EHREN GRANT	CP-4963	Exam	ID	1/1/2010	Active
WASDEN, CHELSIE	CP-4983	Grade Transfer	NV	2/9/2010	Active
ZWYGART, JACOB JOHANN	CP-4981	Exam	ID	1/21/2010	Active

Idaho State Board of Accountancy

CPA Exam

NEW TESTING CENTER

The Meridian Prometric Testing Center is located in the new Idaho State University - Meridian Health Science Center building located on the north side of Interstate 84 between Meridian Road and Locust Grove Road.



Address:
1311 E Central Drive Rm. 685
Meridian Idaho 83642

Phone number:
208-373-1815

CPA exam candidates should proceed to the back of the building and use the "Health Services" entrance.

Parking permits are required and can be obtained from the "Student Services" desk immediately inside the entrance. You can also get directions to the Prometric testing center located in the building.

To find a map to this new location, you may go to our website using the following link: <http://www.isba.idaho.gov/htm/cpaexam.htm>



In Memory of...

Tyler Felton - CP-2367
October 5, 1956 - February 21, 2010

Lawrence Blain Nelson - CP-0627
May 18, 1946 - February 27, 2010

Elmer O. Eide - PA-0089
July 5, 1917 - February 25, 2010

Irvin G. Kirkpatrick - PA-0018
February 9, 1932 - November 15, 2009

John William Anderson - CP-0535
January 12, 1940 - June 6, 2009



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Web isba.idaho.gov

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Boise ID 83702

Address Change? Let Us Know!

Licensees, 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.

Licensee Name _____ License # _____

Daytime Phone () _____ Evening Phone () _____

New Address _____

City _____ State _____ Zip _____

E-Mail Address _____

Employer Name _____ New? Yes No

Signature _____ Date _____

Mail to: IDAHO STATE BOARD OF ACCOUNTANCY Or FAX: 208-334-2615
PO BOX 83720
BOISE ID 83720-0002

Or E-MAIL: annette.johnston@isba.idaho.gov