

## ELIJAH WATTS SELLS AWARD WINNER

Ryan C. Ballestero of Boise, Idaho was named a recipient of a 2013 Elijah Watts Sells Award. This award is presented to CPA candidates who obtain the highest combined grades when taking all four sections of the Uniform Certified Public Accountant Examination during the same calendar year.



Mr. Ballestero is a 2013 graduate of Brigham Young University with a Bachelor of Science degree in Accounting and a Master of Accountancy. He is currently employed by Deloitte and Touch, LLP.

The award was created in 1923 to honor Elijah Watt Sells, a founding partner of Haskins & Sells, which was a predecessor to the international firm Deloitte & Touche. Mr. Sells was active in the creation of the AICPA.

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## LICENSE RENEWAL TIME

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 Chair



In 2009 I was honored to be appointed by Governor Otter to the Idaho State Board of Accountancy. It is now five years later and I am serving as the Chair during my last year on the Board. I have truly enjoyed the greater exposure serving not only within the Idaho Board but also through my work with the National Association of State Boards of Accountancy (NASBA).

One of the highlights during these past five years has been my involvement and service on NASBA's Continuing Professional Education (CPE) Committee. Having been exposed to fifty-four other state Boards, I have been given the opportunity to see how they conduct their licensing procedures in regards to CPE as well as how they keep track of reported CPE hours and their audit procedures within the reporting. Spending time on this committee allowed me to see all states have some issues with CPE compliance. I feel fortunate to be licensed in Idaho and would not trade our compliance procedures with any other jurisdiction.

Unfortunately for our profession, some practitioners view CPE as a cost rather than an investment. I thoroughly believe those who invest in CPE have a greater respect from their peers, clients, and the public. My forty-two years of practice have taught me CPE is truly an investment with a high rate of return rather than a sunken cost. Professionals I encounter who invest in CPE seem to have higher self-esteem and appear to enjoy our profession more than those licensees who view CPE otherwise. I have often wished a study could be conducted on how a professional's attitude towards CPE and the time invested in CPE effects their income.

As you work on your CPE for this current year, I ask you to remember CPE doesn't only aid you in your personal development but can also help your clients become more financially successful because of the learning and value you pull from these educational opportunities.

Once again, it has been an honor to serve on the Idaho State Board of Accountancy. The Board generally meets quarterly in Boise with the meetings open to the public, come join us.

May each of your coming days, weeks, months and years of practice be most rewarding!

Lynn

## Firm Registration

The final due date for Firm Registration is September 30, 2014. 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 Idaho Society of CPAs.

## Disciplinary Actions by the Board

Christopher L. Myers CP-4001  
Cave Creek, AZ

Mr. Myers was charged and pled guilty to a violation of Idaho Code § 18-2403(2) theft by extortion, a felony. Mr. Myers also pled guilty to one count of wire fraud, a felony, in the United States District Court in Boise, ID. Myers' conduct constitutes conduct which fails to demonstrate 'good moral character'. The Board ordered Mr. Myer's license be revoked.

# Pass List

## October - November 2013

Scott Allred  
Ryan Ballestero  
Ivey Bedsole  
Kevin Congo  
Kari Cook  
Cole Duberow  
Julia Duty  
Patrick Farrell  
Brody Fitch

Tyler Freeman  
Lucas Goodman  
Stephanie Hasler  
Thomas Heffelfinger  
Sara Hogue  
Lawrence Hughes  
Lin Jin  
John Lamm  
Osama Mansour

Cade Norman  
Emilie Rodriguez  
Robin Schmidt  
Stacy Scott  
Wyatt Sutton  
Natasha Weathers  
Richard Wilson  
Huette Woerz

## January - February 2014

Michael Bergey  
Martha Chappell  
Joseph Clark  
Eric Jessa  
Torilyn Jones

Anthony Mukuna  
Admir Nezirevic  
Kristen Ovitt  
Gregory Puccetti  
Mitchell Ririe

Maiko Rueff  
Lois Salinas  
Brock Searle

# CONGRATULATIONS!!

## New Licensees

### CP-5416 to CP-5466

Eric Lee Wilkins	CP-5416	Exam	ID	10/9/2013
Alex William Kling	CP-5417	Exam	ID	10/9/2013
Ashley Gale Sindlinger	CP-5418	Exam	ID	10/16/2013
Jessica Lynn Jaskowski	CP-5419	Exam	ID	10/21/2013
Chad David DeCoursey	CP-5420	Grade Transfer	WA	10/23/2013
Marisela R Luna	CP-5421	Reciprocity	NE	11/6/2013
John Barrett Lamm	CP-5422	Exam	ID	11/13/2013
Ekaterina Principali	CP-5423	Grade Transfer	IL	11/19/2013

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New Licensees Continued

Maegan Lynn Harris	CP-5424	Exam	ID	11/20/2013
Kevin Congo	CP-5425	Exam	ID	12/11/2013
David Curtis Papotta	CP-5426	Reciprocity	CA	12/11/2013
Lucas Charles Goodman	CP-5427	Exam	ID	01/01/2014
Karris Akia Kimball	CP-5428	Exam	ID	01/01/2014
Megan Elizabeth Carley	CP-5429	Exam	ID	01/01/2014
Jason Scott Nielson	CP-5430	Reciprocity	UT	01/07/2014
Ashley Marie Lenz	CP-5431	Reciprocity	WI	01/09/2014
Melissa Marie Monroe	CP-5432	Grade Transfer	MD	01/09/2014
Natasha Weathers	CP-5433	Exam	ID	01/15/2014
Thomas Andrew Heffelfinger	CP-5434	Exam	ID	01/23/2014
Huette Susan Woerz	CP-5435	Exam	ID	01/23/2014
Gregory Paul Clark	CP-5436	Reciprocity	OH	01/27/2014
Tyson Jody Weekes	CP-5437	Exam	ID	01/27/2014
Christy Jeanne Stein	CP-5438	Exam	ID	01/27/2014
Steven Lewis Raeder	CP-5439	Exam	ID	01/27/2014
Brody Dee Fitch	CP-5440	Exam	ID	01/27/2014
Julia A Duty	CP-5441	Exam	ID	01/27/2014
John Douglas Wheeler	CP-5442	Exam	ID	01/28/2014
Bo Youn Lee	CP-5443	Grade Transfer	CA	01/28/2014
Tyler Bryan Freeman	CP-5444	Exam	ID	02/05/2014
Dustin Trent Siddoway	CP-5445	Reciprocity	UT	02/05/2014
Scott Kevin Allred	CP-5446	Exam	ID	02/13/2014
Grant Daniel Band	CP-5447	Exam	ID	02/20/2014
Cade Benjamin Norman	CP-5448	Exam	ID	02/20/2014
Craig Alan Roisum	CP-5449	Grade Transfer	NC	02/26/2014
William Allan Southworth	CP-5450	Reciprocity	CA	02/26/2014
Sara Jane Hogue	CP-5451	Exam	ID	02/26/2014
Hank Layton Toone	CP-5452	Reciprocity	NY	02/27/2014
Joel Asher Cohen	CP-5453	Reciprocity	OR	03/12/2014
Eric Matthew Jessa	CP-5454	Exam	ID	03/12/2014
Kristen Dawn Ovitt	CP-5455	Exam	ID	03/17/2014
Douglas Arthur Schelk	CP-5456	Reciprocity	WI	03/18/2014
Carl Edward Sutton	CP-5457	Reciprocity	CA	03/18/2014
Leslie Diane Lopes	CP-5458	Exam	ID	03/25/2014
Javier Adalberto Bucheli	CP-5459	Grade Transfer	TX	03/25/2014
Yujia Teng	CP-5460	Grade Transfer	IL	03/31/2014
Michael John Peterson	CP-5461	Reciprocity	AZ	04/02/2014
Joseph Cameron Clark	CP-5462	Exam	ID	04/02/2014
Kevin Gram Breard	CP-5463	Reciprocity	CA	04/08/2014
Ariel Patricia Johnson	CP-5464	Grade Transfer	WA	04/08/2014
Richard Totorica Wilson	CP-5465	Exam	ID	04/09/2014
Martha Dansie Chappell	CP-5466	Exam	ID	04/10/2014

# CPE Information

Now is the time to check on your CPE requirement for 2014. Log into the online form and look on the top, it will show you the approved credits for 2013 and your requirement for 2014. Plan accordingly and finish your CPE timely before the end of December. Remember, only certificates with a completion date of 2014 may be used for CPE reporting. Online CPE courses completed at 11:00 PM Mountain Time on New Year's Eve with a certificate generated on the East Coast will show a January 1, 2015 date and may NOT be used for your 2014 CPE requirement.

CPE ethics credits must be broken out on the CPE certificate by the sponsor in order to be used on the CPE form under the ethics column.

Any course provided by a sponsor that is on the NASBA Registry or on QAS is acceptable for CPE in Idaho. Check on the CPE program sponsor's website for the NASBA REGISTRY number. This is your assurance the course and the certificate you receive follows the Statement on Standards for CPE. You may find a list of over 2000 approved sponsors on NASBA'S [LEARNINGMARKET.ORG](http://LEARNINGMARKET.ORG) website.

## 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**

**employer**

**Submit your address change online at:**

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

## In Memory of

John A Engleson  
CP-0321

Richard J Kirwan  
CP-0889

Martin M Sielaff  
CP-0474

Joseph Keebaugh  
CP-1927

Jeffrey Woods  
CP-4684

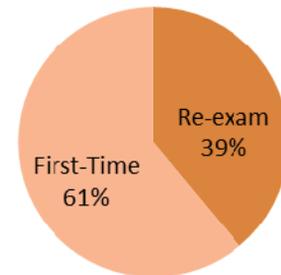
# 2013 CPA Testing Summaries, Idaho Candidates

Provided by [NASBA](#)

## Overall Performance

Unique Candidates	294
New Candidates	128
Total Sections	798
Passing 4 <sup>th</sup> Section	84
Sections/Candidates	2.71
Pass Rate	48.4%
Average Score	71.6

## Exam Type by Percent



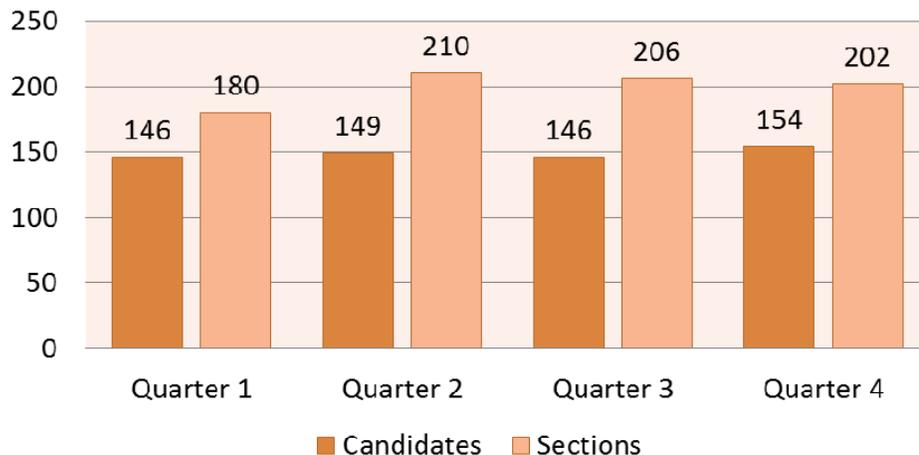
## Section Performance

	Sections	Score	% Pass
First-Time	489	71.3	51.3%
Re-Exam	309	71.9	43.7%
AUD	200	72.3	46.0%
BEC	185	74.2	55.1%
FAR	186	70.2	50.0%
REG	227	69.8	43.6%

## Idaho Ranking within Jurisdiction (1 to 53)

Candidates 47	Sections 47
32 Pass Rate	31 Avg Score

## 2013 Idaho Candidates Per Testing Window



Idaho's Average  
Age of exam  
Candidates

31



## 2014 Office Closures

July 4th  
Fourth of July

September 1st  
Labor Day

October 13th  
Columbus Day

November 11th  
Veterans' Day

November 27th  
Thanksgiving Day

December 25th  
Christmas Day

### IDAHO STATE BOARD OF ACCOUNTANCY

3101 W Main St Ste 210  
Boise, ID 83702  
PO Box 83720  
Boise, ID 83720-0002  
Tel: 208-334-2490  
Fax: 208-334-2615  
WWW.ISBA.IDAHO.GOV

### Next Board Meetings

Thursday, July 24, 2014

Thursday, October 16, 2014

Thursday, January 8, 2015

Also find us on:



## Board Members & Staff

D. Lynn Smith, CPA  
Chair, Idaho Falls  
208-680-5953  
dlynncpa@gmail.com

J. Bradley Lewis, CPA  
Vice-Chair, Moscow  
208-882-5547  
blewis@haydenross.com

Cheryl M. Guiddy, CPA  
Secretary, Meridian  
208-333-8965  
cherylguiddy@harriscpas.com

Terry M. Bayless Sr, CPA  
Treasurer, Meridian  
208-888-3431  
tbayless@aol.com

G. Brandon Pantopoulos, CPA  
CPA Member, Boise  
208-424-3862  
bradyp@alscott.com

Kay Bradford  
Public Member Nampa  
208-465-0970  
ikbrad@msn.com

David Westfall, CPA  
CPA Member  
208-878-0466  
westfall@pmt.org

### Board Staff

Kent A. Absec  
Executive Director  
kent.absec@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

Tami Helton  
Office Specialist  
tami.helton@isba.idaho.gov