



Your current license will **EXPIRE** on June 30th. To avoid late fees, renew online at: www.isba.idaho.gov .Renew timely now thru June

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

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.

This is also the time and place to change your license status!



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License Status Change



Lapsed Status Requested - as of July 1 license is lapsed; may not practice public accounting or use title CPA or LPA. You may retain, but not publicly display wall certificate. No fee.

Inactive License Requested - as of July 1 may not practice public accounting; must use "CPA-Inactive" or "LPA-Inactive"; no CPE required. Do not publicly display wall certificate. Annual fee is \$100.00.

Retired License Requested - 55 years of age or disabled; may not practice public accounting; must use "CPA-Retired" or "LPA-Retired"; no CPE required. Do not publicly display wall certificate. Annual fee is \$100.00.

Firm Registration

The 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 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.

Notes from the Chair



It has been a pleasure serving on the Idaho State Board of Accountancy for the past five years. Professionally, I have learned more than expected about how the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA) work together to protect the public and make our profession.

It is an exciting time to be a CPA with many changes coming in the near term. The new CPA exam will begin to be administered in April 2017; the AICPA is considering ongoing changes to the peer review program; and “Nano” learning continues to remain a topic of discussion for the Idaho Board as revisions to the Statement on Standards for CPE continue to be exposed. As each of these standards are exposed and issued, the Idaho State Board of Accountancy works to ensure that they are current with our statute and rules as well as policies and procedures. For example, the definition of attest as defined by the Uniform Accountancy Act is different from what is in our regulation. The Board is looking to work with the Idaho Society of CPAs regarding legislation changes that will bring these two definitions into conformity. This is important to help avoid confusion between the public and practitioners.

Personally, it has been an honor working with the staff at the Board and with the other Board members. As I complete my term and the last few months serving as the Board Chairman, I would like to thank the Board staff for their assistance and guidance. They do their daily jobs with professionalism and expertise which is a benefit to all who work with them.

It has been an honor to serve on the Idaho State Board of Accountancy and has been one of the truly rewarding experiences of my career. I encourage anyone who is interested to volunteer to serve on one of the Board’s various committees.

Cheryl



The CPE committee within the Board of Accountancy is looking for experienced licensees to fill vacancies. To find out more information or to apply to serve a five (5) year term on the CPE Committee email the Board office at isba@isba.idaho.gov. All licensees with at least five (5) years of experience qualify for the CPE Committee. The CPE Committee meets each year in March.

2015 CPA Examination: All Test Results for Idaho Candidates

Provided by [NASBA](#)

	Overall	Exam Type		Exam Section			
		FT	RE	AUD	BEC	FAR	REG
Candidates	325	240	167	174	154	182	182
Sections	827	484	343	216	175	217	219
% Pass	48.3%	50.8%	44.6%	46.3%	58.3%	45.2%	45.2%
Avg Score	71.4	71.3	71.7	72.5	74.3	68.9	70.7
Avg Age	30.7	30.7	30.7	31.0	30.3	30.7	30.9

Disciplinary Actions

CP-4405 Jeffery Hurst

Meridian, Idaho

A complaint was filed with the Idaho State Board of Accountancy alleging Mr. Hurst violated provisions of the Idaho Accountancy Act and Rules including conduct which reflects adversely on the licensee's fitness to perform services. Mr. Hurst entered into a Stipulation & Consent Agreement which included Mr. Hurst's license be suspended for 18 months at the end of which he may petition the Board for reinstatement of his license pursuant to the provisions of the Idaho Code; and Mr. Hurst be placed on an 18 month probation if and when his license is reinstated. Mr. Hurst was also ordered to pay \$10,000 in administrative and attorney fees to the Idaho State Board of Accountancy.

CP-2390 Cynthia Munson

Star, Idaho

Ms. Munson was indicted by Ada County on charges of felony grand theft by deception, forgery and two counts of grand theft. Ms. Munson entered into a Stipulation & Consent Agreement with the Idaho State Board of Accountancy to immediately place her current license into a status of "Expired". While Ms. Munson's license is in the status of "Expired", she will cease to utilize in any way the Certified Public Accountant or CPA title.

CP-5512 Andrew Newman

Meridian, Idaho

Mr. Newman pled guilty to a violation of Idaho Code 18-1508, Lewd Conduct with a Child Under 16. Mr. Newman entered into a Stipulation & Consent Agreement with the Idaho State Board of Accountancy to suspend his license. The suspension shall continue in force and effect until such time as Mr. Newman has completed both his sentence, including incarceration, if any, and any parole, supervised release or supervised or unsupervised probation. Following suspension, Newman must follow the steps for reinstatement. During his suspension, Mr. Newman will cease to utilize in any way the Certified Public Accountant or CPA title.

CP-2087 Kirby Forbush

Rexburg, Idaho

The Idaho State Board of Accountancy file a complaint for failure to comply with Peer Review requirements. Mr. Forbush signed a Stipulation & Consent Agreement to pay \$3,500 in attorney fees and administrative penalties and he completed the required Peer Review which was in question.



New Licensees CP-5653—CP-5713

Summer Rose Elliott	CP-5653	Exam	ID
Peter Thomas Ritter	CP-5654	Exam	ID
Kim Kelly Fontes	CP-5655	Reciprocity	CA
Vanderlynn Stow	CP-5656	Reciprocity	CO
Hannah May Seeley	CP-5657	Reciprocity	OR
Amber Lee Bratton	CP-5658	Reciprocity	WA
John Leslie Clausen	CP-5659	Reciprocity	CA
Steven Jerry Browning	CP-5660	Reciprocity	WA
Miroslava Johnson	CP-5661	Grade Transfer	WY
Jennifer Lynne Schmerer	CP-5662	Exam	ID
George Preston Turner	CP-5663	Exam	ID
Alexis Eve Baeyen	CP-5664	Exam	ID
Daniel David Hopkins	CP-5665	Exam	ID
Arthur R Tyczka	CP-5666	Exam	ID
Samuel Obiero Nduko	CP-5667	Exam	ID
Cody John Martin	CP-5668	Exam	ID
Jorge Luis Rangel-Gutierrez	CP-5669	Exam	ID
Kristofer Daggett Rudd	CP-5670	Grade Transfer	NM
Ryan Alessandro Loveday	CP-5671	Exam	ID
Katherine Ann Nichols	CP-5672	Reciprocity	CA
Carmen Suzette Willis	CP-5673	Reciprocity	TN
Nicole Lauren Browning	CP-5674	Exam	ID
Kirby Cristopher Sandberg	CP-5675	Exam	ID
Mitchell Kurtis Ririe	CP-5676	Exam	ID
Gian M Gieri	CP-5677	Exam	ID
David Eugene Coleman	CP-5678	Exam	ID
Jennifer Maglasang Morenas	CP-5679	Exam	ID
Heath Aaron Quist	CP-5680	Reciprocity	UT
Vonn Alan Ruppert	CP-5681	Reciprocity	CO
Calixta Maralyn Stahler	CP-5682	Exam	ID
Jason Roland Woolsey	CP-5683	Exam	ID
Bradley Jensen Nielsen	CP-5684	Reciprocity	UT
James Albert Hackett	CP-5685	Exam	ID

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New Licensees

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Matthew Thomas Birkeland	CP-5686	Exam	ID
Jamie Todd Jackson	CP-5687	Reciprocity	NV
Rebekah Ann Lynne Williams	CP-5688	Exam	ID
Merlin Spencer Belnap	CP-5689	Reciprocity	KS
Brian David Smith	CP-5690	Exam	ID
Andrew Charles Nevin Campbell	CP-5691	Exam	ID
Shelby McKenzie Hendrickson	CP-5692	Exam	ID
Amanda Jo Lipetzky	CP-5693	Exam	ID
Bethany Anne Chartier	CP-5694	Exam	ID
Kathryn Lynn Curran	CP-5695	Exam	ID
Andrew Joseph Aranyosi	CP-5696	Reciprocity	CO
Jeremy Robert Drescher	CP-5697	Exam	ID
Joseph Clark Brewer	CP-5698	Exam	ID
Hazen Armstrong	CP-5699	Exam	ID
Katie Ann Laws	CP-5700	Exam	ID
Glen Read Warriner	CP-5701	Reciprocity	CA
Elizabeth Maria Roman	CP-5702	Reciprocity	WA
Ryan Grant Tolley	CP-5703	Reciprocity	VA
Jason Wynn Sparks	CP-5704	Exam	ID
Michael Joe Willett	CP-5705	Reciprocity	CA
Jung Hur Czarnecki	CP-5706	Reciprocity	CA
Thomas Hudson Brainerd	CP-5707	Reciprocity	TX
Justin Clay Murdoch	CP-5708	Exam	ID
Alexandra Lee	CP-5709	Exam	ID
David Aaron Rudd	CP-5710	Exam	ID
Sondra Marie Emerson	CP-5711	Reciprocity	CA
Jill Irene Mix	CP-5712	Exam	ID
Christian Anthony Thieme	CP-5713	Exam	ID



Change? Let Us Know!

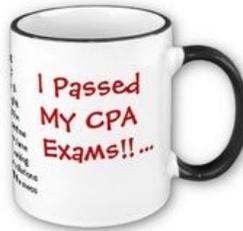
Licensees, please remember that **Idaho Accountancy Rule 302** requires license holders to notify the Board within **30** days of any change of: **email, address, business connection, or employer.**

Submit your address change online at: isba.idaho.gov

Pass Lists

October - November 2015

Alexis Baeyen
 Guilherme Brandao
 Joseph Brewer
 Andrew Campbell
 Orrin Cellan
 Bethany Chartier
 S J Chatterton-Cuttlers
 David Coleman
 Kathryn Curran
 Gian Gieri
 Thomas Hennessey
 Katie Laws
 Amanda Lipetzky
 Cody Martin
 Jennifer Morenas
 Karina Myles
 Kimberly C. Nelson
 Peter Ritter
 Kirby Sandberg
 Jennifer Schmerer
 Emily Shoemaker
 Calixta Stahler
 Rebekah Williams
 Jason Woolsey



January – February 2016

Asim Alluhaydan
 Hazen Armstrong
 Payman Azadi
 Aurelie Bayer-Boloix
 Jordan Beckstead
 Julie Grunzweig
 Alexandra Lee
 Jill Mix
 Berkley Olmstead
 Carrie Peterman
 Jacy Ross
 David Rudd
 Lawrence Saahene
 Jason Sparks
 Bailey Stibal

Check your exam scores online at:

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

The Next Version of the CPA Exam

The new version of the CPA Exam will be launched on **April 1, 2017**. That's no April Fool's joke!! With the launch of the new exam, here are some important items to note:

- The Exam will remain structured by the four sections of AUD, BEC, FAR and REG . The total Exam testing time, however, will increase from 14 hours to 16 hours as the REG and BEC sections will increase from three (3) hours to four (4) hours.
- The Exam will have a greater focus on testing higher-order cognitive skills such as critical thinking, problem solving and analytical ability.
- One standardized 15-minute break will be offered to candidates during each section once the new Exam launches. These standardized breaks will be offered midway through each Exam section and **will not** count towards testing time. Consistent with what currently takes place, candidates may take optional breaks between testlets. These optional breaks, however, **do** count against a candidates testing time.
- Following the close of the first testing window after launch, all scores for candidates who took the exam in this window will be released approximately 10 weeks after the close of the window. The purpose of this delay in releasing scores is in order to fully analyze all candidate performance so that scoring validity and accuracy is maintained which is essential to the legal defense of the Exam. Additional candidate performance reviews will also take place at the close of the third and fourth testing windows of 2017 with scores for those testing windows being released approximately 10 days after the close of each window.
- With an anticipated higher volume of candidates applying to the take the exam as it currently is, testing windows for the next three windows have been extended through September 10, 2016, December 10, 2016 and March 10, 2017.
- Any combination of passing current Exam sections and future Exam sections will count toward completing the Exam requirement for licensure as long as they are passed within the 18 month window as stated in Idaho Accountancy Rule 108.02(a).

Idaho State Board of Accountancy

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In Memory

CP-2878
Thomas Symond

CP-4830
Joseph Mittleider

CP-5179
Davin Cottle

CP-2861
Michael Diekhans

Exam Candidate
Mark Hagen

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Next Board Meeting

Thursday July 14, 2016

Thursday October 20, 2016

Office Closures

Monday, July 4th, 2016

Monday, September 5, 2016

Monday, October 10, 2016

Friday, November 11, 2016

Thursday November 24, 2016

Monday December 26, 2016

Monday January 2, 2017

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