



Idaho State Board of Accountancy

Volume 25, Issue 2—Fall 2003

Newsletter

NEW ACCOUNTANCY ACT AND RULES BROCHURES

Revisions currently in effect

Updates to the Idaho Accountancy Act and Rules occurred during 2003. A brochure with the latest version is included with this mailing. Please replace your orange colored brochure (effective July 1, 2002) with the enclosed aqua colored brochure.

The changes were a result of "fine tuning" the Uniform Accountancy Act of 2002, which was a complete rewrite of the Idaho Accountancy Act. As with any major change to *Idaho Code*, the State Board found a series of technical corrections that were needed.

Specifically, the revisions include:

- A license not renewed within 30 days of the deadline goes into lapsed status.
- Licensees must disclose discipline taken against their license in another state.
- Practice Privileges under substantial equivalence can be granted if the licensee has been licensed four of the last ten years.
- Standard wording when referring to services provided "in this state".
- Reinstatement of inactive or retired licenses.

Revision going into effect Fall 2003

The brochure also contains the proposed rules for the implementing the computer-based CPA Examination. These rules, if accepted, will go into effective on November 7, 2003. This is the day after the administration of the last paper and pencil CPA Examination. The computerized exam is scheduled to launch on April 5, 2004.

New computerized exam rules contain:

- Definitions of terminology and entities involved in the computerized CPA Exam.
- Application process, notifying candidates of eligibility, and scheduling the exam.
- Describes the new content of the CPA Examination.
- Education requirements to sit for the CPA Exam.
- Reporting of grades; passing score; granting credit; and transition from paper and pencil to computerized.
- Cheating rules and a mechanism for handling security concerns.
- Idaho's administrative fee is \$100 for an original candidate and \$50 for a re-exam candidate, regardless of the number of sections for which the candidate applies.
- Test development and delivery fees are set by national organizations. Candidates pay those fees directly.
- Candidates must complete their educational requirements prior to applying with the Idaho State Board of Accountancy. (The current exemption that allows candidates to apply and sit for the exam 90 days prior to completing their education is removed.)

NEW BOARD MEMBER APPOINTED

Lisa L. Donnelley, CPA, of Leforgee, Braga & Donnelley in Twin Falls has been appointed by Governor Kempthorne as our newest Board member. Lisa began her five year term on September 1, 2003.

Ms. Donnelley replaces J. Thomas (Tom) Jones, CPA of Gooding who completed his five year appointment in August.

Welcome to the Board Lisa!



Inside this issue:

Accountancy Act/Rules Brochure	1
Address Change Form	6
Board Meetings Scheduled	4
Board Members	6
Board Office	6
Board Staff	6
Computer Based Test	4
Disciplinary Action	4
Firm Registration/Peer Review	3
High Scores	4
Important Dates	3
In Memory of.....	3
Inactive Licensees	2
Lapsed Licensees	5
New Board Member	1
New Licensees	5
New Practice Privileges	4
Reinstated Licensees	5
Retired Licensees	5

**LICENSES INACTIVE
AS OF 7/1/03**

CP-0292	William B. Mayes	CP-2447	Thomas J. English
CP-0337	Raymond Hanson	CP-2454	Tammy D. Halstead
CP-0340	Karl B. Kurtz	CP-2455	Janet L. Saito
CP-0463	Theodore F. Keith	CP-2523	Anita L. Tallman
CP-0780	John W. Sanders Jr.	CP-2531	Brian E. Ancell
CP-0795	Gary R. Andazola	CP-2603	Joni G. Wood
CP-0805	Susan E. Binger	CP-2619	Kim L. Hughes
CP-0831	Brent C. Peterson	CP-2629	Curtis K. Miller
CP-0849	Clyde E. Gooch	CP-2639	Cynthia S. Eyolfson
CP-0858	Christopher J. Moore	CP-2652	Jean L. Zack
CP-0918	Roger W. Vernon	CP-2694	Jonathan R. Hunt
CP-0966	Stanley L. Mendenhall	CP-2702	Larry R. Bateman
CP-1056	Clark Barnett	CP-2757	Deborah K. Jarvis
CP-1069	Robert W. Heffner	CP-2760	Maureen G. Shaffer
CP-1079	Wayland E. Waggoner	CP-2826	Daniel J. Stout
CP-1083	Howard D. Bafford	CP-2827	Glenn F. Thomsen
CP-1123	Francis A. Lostra	CP-2854	Lori Curry
CP-1128	Thomas J. Sorge	CP-2900	Roger E. Howard
CP-1172	Thomas A. Gautier	CP-2932	Sstephanie J. Eastman
CP-1205	Laurabelle L. Minser	CP-3040	Margaret M. MacCulloch
CP-1235	Brad A. Elg	CP-3072	Arthur F. Brueggeman
CP-1239	Craig G. Lamborn	CP-3138	Barbara F. Pierce
CP-1274	James D. Gunter	CP-3181	Neena M. Gordon
CP-1304	Charles W. Smith	CP-3189	Elizabeth H. Volgamore
CP-1358	Dee C. Dixon	CP-3209	Daron H. Smith
CP-1403	Brad B. Kirwan	CP-3210	Robert K. Wood
CP-1436	Hodge K. Ellison	CP-3265	Michael L. Ellersick
CP-1490	Robert C. Anderson Jr.	CP-3311	Hugh L. Simpson
CP-1508	Vicki L. Kershaw	CP-3331	Janelle D. Kuespert
CP-1539	Lorin L. Parks	CP-3377	Michelle Teague
CP-1691	Donald L. Brown	CP-3395	Steve L. Nett
CP-1712	Myrna L. Holgate	CP-3465	M. Stacie Bateman
CP-1766	John D. Edwards	CP-3488	Barry K. Teppola
CP-1807	Deborah L. Case	CP-3498	Daniel L. Kincaid
CP-1827	Deborah A. Shepherd	CP-3576	Dennis T. Earl
CP-1851	Larry L. Haney	CP-3596	Terry W. Ryder
CP-1884	Robert L. Seaman	CP-3637	Maryann L. McNeely
CP-2005	Gordon R. Bird	CP-3719	Jill D. Zadorozny
CP-2064	Thomas W. Wright	CP-3754	Coline L. Huff
CP-2083	Pamela L. Dunlap	CP-3791	Douglas V. Rall
CP-2088	Gordon L. Frasier	CP-3911	Mary L. Sprong
CP-2163	Douglas L. Ruff	CP-3923	Debra S. Cutright
CP-2199	Steven D. Wynn	CP-3937	Reed S. Gardiner
CP-2210	Sherri L. Randall	CP-3943	Ryan D. Cleverley
CP-2244	Frank D. Hobson	CP-3980	Michael J. Mathieus
CP-2273	Thomas J. Gordon	CP-4133	Andrew E. Tomlinson
CP-2275	Barbara B. Gunning	CP-4182	Constance M. Carlson
CP-2294	Carolyn E. Winowitch	CP-4193	B. Jane McClaran
CP-2308	Sheryl A. Laughlin	PA-0241	Gary L. Kershaw
CP-2398	Ronald E. Smith		
CP-2416	Scott A. Fischer		
CP-2439	Carl W. Simpson		

IMPORTANT DATES



2003

November 5-6 Last Paper and Pencil CPA Exam
Mid November CPE Reports Mailed

2004

January 31 CPE Reports Due
February 2 CPA Exam Grades Released

FIRM REGISTRATION & PEER REVIEW PROGRAM

Firm registration forms were mailed out August 12, 2003. If you provide public accounting services (including taxes) you are required to complete and submit the form on or before **September 30, 2003**. Failure to file the form timely will result in a **\$100 per licensee** penalty. If you are associated with a firm that has more than one Idaho licensee, a firm representative should complete **one form** for the entire firm.

Important changes to the 2003/2004 Peer Review requirements

Those licensees/firms that are subject to peer review must attach a copy of the following documents from your most recent review to this year's form. The Peer Review Oversight Committee will be reviewing this information. You need to submit a copy of all four documents *even if you previously submitted the Acceptance Letter*.

- Peer Review Report (from the reviewer)
- Letter of Comments (from the reviewer)
- Letter of Response (from you or your firm to the reviewer)
- Final Acceptance Letter* (from a State Society, AICPA/SECPS or NSA)

****If your firm received a Conditional Acceptance letter, it must be submitted with the form. Once you receive the Final Acceptance letter, you must send a copy to the Board office within 30 days of receipt.***

If you did not receive a form or if you have questions, please contact Kris Pollard at the Board office.

In Memory Of.....

C. Edward Soderstrom CP-361

Edward was licensed in Idaho as a Certified Public Accountant in 1966. His early professional career was in Public Accounting and he later entered the banking arena. He also independently operated an income tax preparation business for many years. Mr. Soderstrom was a member of the Washington and Idaho Society of CPA's and resided in Washington at the time of his death.

Herbert K. Bell Jr. CP-439

Herb was licensed as a Kentucky Certified Public Accountant in 1958 and became an Idaho CPA in 1968. Herb was licensed here continually until 1996 when he moved to Washington. Many CPA's and CPA Examination candidates will remember Herb as a volunteer who spent many hours proctoring the exam and could always be counted on if help was needed.

Robert (Bob) Klosterman CP-3163

Bob was licensed as a California Certified Public Accountant in 1981 and became an Idaho CPA in 1994. While in California he was a partner at Brown, Kraft & Company in Los Angeles, California where he managed the business affairs of numerous celebrities. In 1991 he began working for CBS/MTM Entertainment and later became the CEO. Later he became President and CEO of Mary Tyler Moore Entertainment, Inc. After moving to Idaho he remained involved with the entertainment industry. He was President and CEO of Grand Slam Treasures.

Janice (Jan) Blasick CP-4163

Jan was licensed in Idaho as a Certified Public Accountant in 2002. Jan was very involved in community activities and frequently volunteered her time.

Theodore N. McPhee CP-453

Ted was licensed in Idaho as a CPA in 1969. He had been with McMullen, McPhee & Company and its predecessors since July of 1967. Ted had over thirty-four years experience in public accounting with an emphasis on auditing and tax accounting. He was a member of the AICPA, NSCPA, ISCPA and the Elko Rotary Club. The firm was named after Mr. McPhee and Samuel C. McMullen on September 1, 1982.

Fred J. Hill CP-142

Fred was licensed in Idaho as a CPA in 1953 and remained licensed here until 1992 when he chose to place his license in inactive status.

Kim H. Peterson CP-1635

Kim was licensed in Idaho as a CPA in 1982. Mr. Peterson had his own accounting firm, Peterson & Associates in Spanish Fork, Utah. Mr. Peterson and his father were killed in a plane crash this past summer while on a tour of Western ghost towns. Mr. Peterson is survived by his wife and their six children.

www.state.id.us/boa



DISCIPLINARY ACTION OF THE BOARD

The following individuals failed to renew their CPA licenses by July 31, 2003. Idaho Accountancy Act and Rules state that licenses not renewed within 30 days of the renewal deadline are to be placed into involuntary Lapsed Status.

Lapsed Status means that the individual can no longer trade on the CPA designation, nor can the individual offer professional services reserved for licensees.

CP-2590	Jim L. Cotterell
CP-1590	Charles C. Cushing
CP-4179	Pierre Martin De Ville
CP-1831	Thomas L. Gibson
CP-3965	Gregg Hedin
CP-0925	Daniel A. Leonard
CP-2665	Martin D. Light
CP-3681	Cindy R. McKinney
CP-0752	Gilbert M. Meyer
CP-1631	Jack W. Moore
CP-3679	Rebecca J. Phillips
CP-1769	Marsha A. Ritchie
CP-0734	Glenn R. Ritter
CP-2182	Teresa M. Schmalz
CP-1483	Douglas F. Sutherland
CP-2200	John E. Zabala

IF YOU HAVE ANY INFORMATION THAT THESE INDIVIDUALS ARE PRACTICING PUBLIC ACCOUNTING OR USING THE CPA TITLE, PLEASE CONTACT THE BOARD OFFICE.

**Download the latest forms from
our web site at www.state.id.us/boa**

New Practice Privileges

April 23, 2003 to September 24, 2003 / PP-0039 to PP-0056

BALLE, MICHAEL J	PP-0054	8/7/03	UT
BICKEL, JEFFREY G	PP-0045	7/1/03	UT
CHRISTMAN, TRACY	PP-0050	7/1/03	UT
GILBERT, JOHN R.	PP-0039	3/11/03	MT
GREELEY, JONATHAN	PP-0041	3/27/03	OR
GRIMAUD, STEPHEN E	PP-0040	3/20/03	CA
HALL, CHARLES A	PP-0042	4/1/03	IL
LACY, PATRICK J	PP-0053	8/6/03	NE
LAJOIE, WILLIAM G	PP-0044	7/1/03	CO
LEE, JON THOMAS	PP-0043	5/15/03	MT
LEMON, JERRY K	PP-0051	7/1/03	UT
PATTERSON, STEPHEN	PP-0056	9/11/03	WA
RIBAIL, ARDIS R	PP-0052	8/6/03	WA
ROODMAN, KELLE	PP-0047	7/1/03	WA
SHIMER, PETER A	PP-0046	7/1/03	WA
SIEGEL, RALPH E	PP-0048	7/1/03	WA
STAUFFER, STEVEN C	PP-0055	8/20/03	UT
WAGGENER, LETA M	PP-0049	7/1/03	WA

HIGH SCORING CANDIDATES

Congratulations to the high scoring candidates from the May 2003 Uniform CPA Examination:

Chad Evans	376
Nicholas Jensen	368
Jose Monge	353
Thomas Beasley	344 tied
Eric Bell	344 tied
Yulia Bjekic	340 tied
Camilla Umland	340 tied

BOARD MEETINGS SCHEDULED

December 3, 2003	(Wednesday)
April 28, 2004	(Wednesday)
July 16, 2004	(Friday)
September 22, 2004	(Wednesday)
December 8, 2004	(Wednesday)

COMPUTER BASED TEST



Computer Based Testing is scheduled for April 5, 2004. You can review simulations for the computer based test format at <http://www.cpa-exam.org> or follow the link from our web site at <http://www.state.id.us/boa/>

Did you know....

A candidate who attained conditional credit under the paper-based examination will be allowed a transition period to complete any remaining test sections. The transition period is the maximum number of opportunities that the candidate has remaining, at the launch of the computer-based examination, to complete all remaining test sections, or three years from the last day of the month conditional credit was attained, whichever is exhausted first.

Example: A candidate who conditioned May 2002 originally had six opportunities to pass the remaining subjects. At implementation of CBT they would have three opportunities left. Their credit would expire May 31, 2005, or after three sittings, whichever occurs first.

NEW LICENSEES April 23, 2003 to September 24, 2003 / CP-4210 to CP-4269				LICENSES VOLUNTARILY LAPSED AS O 7/1/03	
ANDERSON, ROBERT BRENT	CP-42429/9/03	REC	UT	CP-0222	John W. McHugh
ANDERSON, SARAH ANN	CP-42277/1/03	TG	MA	CP-0665	John C. Corless
ARAVE, RYAN JACK	CP-42177/1/03	Exam		CP-0822	Dennis R. Magette
BAUER, HEIDI ANN	CP-42137/1/03	Exam		CP-0876	Edgar I. Newstadt
BEHRENDT, SARA ANN	CP-42187/1/03	Exam		CP-0981	G. Fred Yost
BILBAO, MILA	CP-42337/23/03	Exam		CP-1200	Charmian L. Lake
BOWMAN, CHARLES W	CP-42197/1/03	REC	UT	CP-1391	John C. Calhoun
CALKINS, CHAD JEFFRY	CP-42589/23/03	Exam		CP-1462	Madonna M. Faunce
CAMPOS, KARI MARIE	CP-42357/28/03	Exam		CP-2281	Charlotte Pflieger
CAPRAI, CHARMAINE C	CP-42408/28/03	Exam		CP-2417	Paula S. Olsen
CHAPMAN, AMANDA N	CP-42529/17/03	Exam		CP-2566	Katie B. Neyens
COURTER, TIFFANY M	CP-42539/17/03	Exam		CP-2809	Todd C. Armstrong
CRAWFORD, JERAD A	CP-426710/2/03	Exam		CP-2840	John A. Pfeiffer
CROZIER, SHELBY DIANE	CP-42418/28/03	Exam		CP-2957	Robert E. Vaughan
CRUZ, JAMES VINCENT	CP-42207/1/03	REC	MA	CP-3086	Sebastian M. Klein
DAVIS, AMY MARIE	CP-42499/17/03	Exam		CP-3134	Gary D. Martin
DRUFFEL, ELIZABETH M	CP-42509/17/03	Exam		CP-3147	Ann M. Casper
FALES, ANDREW WILLIAM	CP-42347/28/03	REC	DE	CP-3326	Daniel C. Smith
FULLER, DENISE D	CP-42287/18/03	Exam		CP-3436	Mollie A. Brinkley
GRUBER, DELAINE HESS	CP-42469/9/03	REC	OR	CP-3481	Susan M. Delles
GUERRANT, RHONDA M	CP-42217/1/03	Exam		CP-3502	David A. Ulrichs
HENRY, AUDREY	CP-42307/18/03	Exam		CP-3554	Robert D. Thomas
HERCHUK, JANNIE P	CP-426310/1/03	REC	CA	CP-3626	James R. Atkinson Jr.
HILL, TRACIE LYNN	CP-42317/18/03	Exam		CP-3674	Lori M. Forest
HOLBROOK, JOHN L	CP-42549/17/03	Exam		CP-3763	Lynn K. Clark
HOLM, ALDEN JAY	CP-42619/23/03	Exam		CP-3977	Paul R. Mower
HOLMQUIST, MATTHEW W	CP-42127/1/03	Exam		CP-4053	Kevin L. Ringel
HUBBARD, JOLENE MAY	CP-42227/1/03	Exam		CP-4087	J. Scott Nixon
HUCKABAY, AMY LYNN	CP-42579/23/03	Exam		CP-4093	Matthew N. Orton
HURST, DAVID JAMES	CP-42459/9/03	Exam		CP-4132	Larence L. Searle
JOHANNSEN, RICHARD J	CP-426510/1/03	Exam		CP-4148	Sara A. Guldin
KATOR, WILLIAM GREGORY	CP-42237/1/03	Exam		CP-4152	Jade C. Ashley
LAMPRECHT, MARLYNN J	CP-42449/9/03	Exam		CP-4197	Daniele L. Shimonauuff
LARSON, CLIFF J	CP-42378/22/03	Exam		PA-0123	Hugh A. Wright
LEYSHON, LISA M	CP-42247/1/03	Exam			
LLOYD, ERIN	CP-42147/1/03	Exam			
MAHLER, JOHN J	CP-42388/22/03	Exam			
MCCLELLAN, MITCHELL H	CP-42609/23/03	Exam			
MIDDLETON, ALAN WARD	CP-42599/23/03	Exam			
MINK, JOHN S	CP-42367/28/03	Exam			
MURATA, JEROD TOKIMASA	CP-42439/9/03	Exam			
MYLAN, VICTORIA SUE	CP-426910/2/03	REC	TX		
NAIL, MICHAEL M	CP-42257/1/03	Exam			
OLSON, KELLY ANN	CP-42117/1/03	Exam			
PATTEE, DAVID M	CP-42297/18/03	REC	UT		
PEARSON, ROBERT K	CP-426610/2/03	Exam			
REDLINE, CARLA W	CP-42267/1/03	REC	OR		
ROBSON, DANA M	CP-42167/1/03	Exam			
ROMRELL, MARCENE	CP-426810/2/03	Exam			
SLOAN, AUBRAE NICOLE	CP-42327/18/03	Exam			
SMITH, DENNIS G	CP-42489/17/03	Exam			
STOVER, RICHARD C	CP-42107/1/03	REC	OH		
UMLAND, CAMILLA DORA	CP-42559/17/03	Exam			
VIALPANDO, LAURA LEE	CP-42519/17/03	Exam			
WILSON, MARVIN L	CP-42157/1/03	REC	MO		
WOOLSEY, STACI M	CP-42629/23/03	Exam			
WOOTTON, MICHAEL ALAN	CP-42479/17/03	Exam			
YTURRALDE, ELIZABETH J	CP-42398/22/03	Exam			
ZOLLINGER, CHRISTIAN CALL	CP-426410/1/03	TG	UT		
REINSTATED LICENSES					
				CP-1317	Ralph J. Gines
				CP-1364	S. Kent Schneider
				CP-2255	Geneva A. Trent
				CP-2558	Frank . Preston
				CP-2873	Michael T. Richards
				CP-3864	Jay D. Dickerman
LICENSES RETIRED AS OF 7/03					
				CP-0091	Kenneth V. Carter
				CP-0326	F. Wayne Schultz
				CP-0386	Larry B. White
				CP-0420	Lee E. Sauer
				CP-0446	Gail E. Harder
				CP-0454	Robert M. MacPhee
				CP-0470	Kimber O. Ricks
				CP-0521	Douglas E. Reincke
				CP-0617	Merrell C. Smith
				CP-0767	Gilbert S. Quick
				CP-0817	Kenneth G. Rivett
				PA-0133	Merline S. Farnworth

Fall 2003
Idaho State Board
of Accountancy

BOARD MEMBERS:

Larry R. Bird, CPA
 Chair, Boise
 (208) 342-9361

James R. Pilcher, CPA
 Vice-Chair, Moscow
 (208) 882-5547

R. Craig Rasmussen, CPA
 Secretary, Boise
 (208) 375-1771

Bette Jo Berryman, LPA
 Treasurer, Meridian
 (208) 888-3431

Donald C. Etter
 Public Member, Mtn. Home
 (208)587-4596

Lela D. "Kitty" Pumphrey, CPA
 Past Chair, Pocatello
 (208) 282-4292

Lisa L. Donnelley, CPA
 Member, Twin Falls
 (208) 733-4730

1109 Main Ste 470 (Physical)
 Boise ID 83702

PO Box 83720 (Mailing)
 Boise ID 83720-0002

Phone: 208-334-2490
 Fax: 208-334-2615
 E-Mail: isba@boa.state.id.us

BOARD STAFF

Barbara R. Porter	<i>Executive Director</i>	<i>bporter@boa.state.id.us</i>
Sandy Gentry	<i>Exam/Licensing</i>	<i>sgentry@boa.state.id.us</i>
Kris Pollard	<i>CPE/QR Coordinator</i>	<i>kpollard@boa.state.id.us</i>
Sue Lenon	<i>Investigative Coordinator</i>	<i>slenon@boa.state.id.us</i>

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, Idaho 83720-0002 OR E-MAIL: slenon@boa.state.id.us