



Idaho State Board of Accountancy

Volume 26, Issue 1—Spring 2004

Newsletter

COMPUTER BASED TEST LAUNCHED APRIL 5, 2004



Computer Based Testing launched on 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 date conditional credit was attained, whichever is exhausted first.

Example: A candidate who conditioned May 2002 originally had 6 opportunities to pass the remaining subjects. At implementation of CBT they would have three opportunities left. Their credit would expire May 31, 2005 (3 years from when it was earned.) They have 3 more opportunities to sit for the remaining sections or until the date credit expires, whichever occurs first.

If you have any questions about CBT, contact Sandy Gentry at (208) 334-3584 or e-mail sgentry@boa.state.id.us.

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Firm Registration Fee

At the April 2004 Board Meeting, the Board voted to waive the firm registration fee for one more year. The Idaho Accountancy Act and Rules allow the Board to assess an annual fee for the registration of accounting firms. The Board assessed the fee in 1996, but has waived the fee in subsequent years. Later this summer, your firm will receive a 2004/2005 Firm Registration form. The form (but no fee) is due by September 30, 2004.

Do You Know What's in Your Wallet?

The little blue wallet card that you will receive after you renew your CPA or LPA license is important – especially for those licensees who perform attest work on publicly traded companies. Licensees receive their "wallet license" upon renewal each year, after completing the renewal form and submitting the fee. This year, look for your wallet card in a mailing along with the most current version of the Idaho Accountancy Act and Rules. The wallet card shows that your license is current.

Do you have yours in your wallet?

Sam Cotterell, CPA Appointed to PCAOB Standing Advisory Group

The Idaho State Board of Accountancy is pleased to announce Mr. Cotterell's appointment. The Public Company Accounting Oversight Board announced the formation of a Standing Advisory Group to assist the PCAOB in carrying out its standards-setting responsibilities. The PCAOB sets national standards for the audit work done on publicly traded companies.

Doug Carmichael, PCAOB Chief Auditor and Chair of the Advisory Group, said "The group will help the Board review existing auditing standards to identify where necessary changes or updates are needed to improve audit quality."

Mr. Cotterell is one of 30 individuals selected from more than 170 nominees to serve on the Advisory Group. Mr. Cotterell is an Idaho Licensee, former Chair of the Idaho State Board of Accountancy, and current member of the NASBA Board of Directors. Congratulations, Sam!

CPE NOTICE

SELF STUDY COURSES:

As of 1/1/04, the Board no longer accepts non-interactive self-study courses for CPE credit. To be eligible for credit self-study courses must meet the Statement on Standards for CPE. You can find a copy of these Standards on our web site.

Some of the self-study requirements are:

- The programs must be based on materials specifically developed for instructional use. Self-study programs requiring only the reading of general professional literature, IRS publications, or reference manuals followed by a test will not be acceptable.
- Programs must elicit participant responses to test for understanding of the material.
- Offer evaluative feedback to incorrect responses.
- Provide reinforcement feedback to correct responses.
- Successful completion of a final exam with a minimum-passing grade of at least 70 percent.

PUBLICATIONS, ARTICLES, CPE PROGRAMS:

Some of the requirements are:

- For the writer to receive CPE credit, the article, book, or CPE program must be formally reviewed by an independent party.
- CPE credits must be claimed only upon publication.

NOVEMBER 2003 HIGH SCORING CANDIDATES

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

1-26-0023	Beverly Marie Walker	354
1-26-0055	Noah Lynn Timmons	341
1-26-0137	Corrine Fiedler	335

Computer Based Testing

The Board would like your comments and concerns about the test center environment, the test center staff, or other issues concerning the computer based test. These comments and concerns should not be related to the content of the examination. If possible, please direct these comments or concerns to Sandy Gentry within 10 days of the examination section. Your comments should include your name and your candidate examination section identification number. You can fax these comments to (208) 334-2615, or email them to sgentry@boa.state.id.us or mail them to PO Box 83720—Boise ID 83720-0002.

IMPORTANT DATES



CBT Grades Released	July 2004
License Renewal	July 1, 2004
Practice Privileges Renewal	July 1, 2004
Board Meeting	July 29, 2004
Firm Registration	Sept 30, 2004
Board Meeting	Oct 6, 2004

Is the Firm Registered?

Licensees may only offer attest services through a registered firm. If you are aware of licensees doing audits or reviews, but their firm is not listed on the State Board's web site, please contact the Board office.

Do You Qualify for Practice Privileges?

Some Idaho licensees may qualify for Practice Privileges under Substantial Equivalency. This is an alternative to holding an Idaho license in addition to a license from another jurisdiction.

Individuals with Practice Privileges have all the rights and responsibilities of an Idaho licensee, and are held to the same disciplinary authority as an Idaho licensee.

As long as the licensees comply with the CPE requirements and Firm Registration/Peer Review requirements of the home state of licensure, they do not have to file these reports with the Idaho Board.

To exercise this option you must:

- Hold an active license to practice in another state;
- Have your principle place of business in that other state;
- Apply for Practice Privileges on Idaho's form, and submit it with a copy of your CPA license from that state, and the \$50 fee to the Idaho Board office; and
- Renew annually.

For more information, contact Sandy or Barbara at the Board office.



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

Free Subscription for CBT Candidates

Candidates who have signed up to take the new Uniform CPA Examination can now receive a free six-month subscription to the electronic professional audit and accounting literature that they will use to respond to the simulation questions on the test. This includes *AICPA Professional Standards*, *FASB Current Test and FASB Original Pronouncements*. Examination Candidates may register for a subscription via www.cpa-exam.org. Only those candidates who have a valid Notice to Schedule (NTS) will have access to the complimentary package of professional literature.

CPA Candidate Bulletin

The CPA Candidate Bulletin is intended for individuals who plan to take the Uniform Certified Public Accountant (CPA) Examination. This document replaces the previous *Information for Uniform CPA Examination Candidates* booklet. The Bulletin provides all the basic information about the computerized CPA Examination that begins April 2004. This document will help you understand the changes to the examination and provide guidance on the overall CPA Examination process: how to apply to take the exam, scheduling and taking exam sections, and receiving your grades.

<http://www.cpa-exam.org/cpa/bulletin.html>

In Memory Of.....

Linda Sigloh Acheson CP-1386

Linda was licensed in Idaho as a Certified Public Accountant in 1980. Linda passed away Thursday, Jan. 1, 2004, following complications from an injury sustained while working with horses on her farm.

Wayland E. Waggoner CP-1079

Wayland was licensed in Idaho as a Certified Public Accountant in 1978. Wayland fought a brave battle against ALS (Lou Gehrig's disease) and died peacefully at home on December 31, 2003.

Michael S. Hamlin CP-2898

Michael was licensed in Idaho as a Certified Public Accountant in 1992. Michael passed away February 18, 2004 at his home of natural causes.

Helen G. Cannon CP-0174

Helen was licensed in Idaho as a Certified Public Accountant in 1955 and remained licensed until her retirement on July 1, 1996. Helen passed away during the summer of 2003.

John F. Hayden CP-0049

Jack was licensed in Idaho as a Certified Public Accountant in 1938. He remained licensed until his retirement in 1994. Jack passed away April 19, 2004.

REINSTATED IDAHO LICENSEES

CP-0841	Richard R. Beveridge
CP-1146	David C. Madsen
CP-1344	Robert A. Schoelkoph
CP-2131	Fae A. Reigert
CP-2149	Val J. Burton
CP-2205	Andrea S. Buckalew
CP-2416	Scott A. Fischer
CP-2642	William R. Shultz
CP-2665	Martin D. Light
CP-2840	John A. Pfeiffer
CP-3173	Michael W. Sabin
CP-3342	Melanie C. Gebers
CP-3361	Rochelle P. Hersley
CP-3634	Nichole M. Ruby
CP-3679	Rebecca J. Phillips
CP-3864	Jay D. Dickerman

1st 2003 CPE REPORTS

Congratulations to the following licensees who were the first to submit their 2003 CPE reports:

CP-0488	Louis Henry
CP-0555	LaVern Gentry
CP-0672	William Van Engelen
CP-0963	Perry Harding
CP-1015	Dorothy Snowball
CP-3472	Tanya Frey
CP-3831	Sherry Olsen-Frank
CP-4157	Ryan Warwick

CPE COMMITTEE OPENING

The Board would like to thank Ric Eborall, CPA, of Boise for his excellent service on the CPE Committee. Ric has been a valuable member of the committee since 12/31/95. He will be greatly missed!

We have one opening on the CPE Committee. The committee is made up of ten licensed CPAs and LPAs. The committee reviews and evaluates CPE programs, considers applications for exceptions, and addresses other issues as the Board assigns. The committee meets once a year, usually on the first Thursday of March. The Board pays expenses incurred by members.

Please contact Kris Pollard at 334-4596 or kpollard@boa.state.id.us if you would be interested in serving on this important committee.



www.state.id.us/boa

Computerized CPA Examination—Prometric Testing Centers

SCHEDULE YOUR EXAM WITH A PROMETRIC SITE

After approval by the Board, the Board office will notify NASBA of a candidate's eligibility to take the examination. NASBA will send a payment coupon for the applicable sections. After payment, the candidate will receive the NTS (Notice To Schedule). A candidate can schedule section(s) by calling 1-800-580-9648 or online at www.prometric.com. Hearing impaired candidates using a teletypewriter should call 1-800-529-3950.

Please be aware that you will be required to pay the full amount to NASBA for the sections you have applied for before you will be able to schedule any sections of the examination.

CONFIRMATION NUMBER FOR TESTING CENTER

The testing center will not send you a written confirmation. You must record this information (date, time, location and confirmation number) for your records. Confirmation of your appointment will be available online at www.prometric.com.

ARRIVE AT THE TESTING CENTER EARLY

You should arrive at the testing center about 30 minutes prior to the appointment time. Arriving after the appointment time could cause you to forfeit the fees you paid.

NOTICE TO SCHEDULE

Take the NTS (Notice To Schedule) with you. The NTS includes information necessary to login to the exam. If you fail to take your NTS with you, you will be denied admittance and forfeit your fee for that section of the exam.

PRIMARY PHOTO ID MUST MATCH YOUR NAME EXACTLY

Make sure your primary photo identification matches the name on your NTS. If your name does not match exactly, you will be denied admittance and forfeit your fee for that section of the exam. You will keep your primary photo identification with you at all times while at the testing center.

ACCEPTABLE IDENTIFICATION

You must have two (2) forms of identification to be admitted to the test center. Each form of identification must contain your signature and at least one must contain a photograph.

Primary Identification:

A valid (not expired) state issued drivers license with your photograph and signature, or

A valid (not expired) state issued identification card with your photograph and signature.

Secondary Identification:

A valid (not expired) credit card

A valid (not expired) ATM or debit card

Unacceptable forms of identification:

draft classification card

Social Security card

student identification card

USA permanent residence card

USE OF STORAGE LOCKERS AT TEST SITE

All items other than your primary photo identification must be placed in a storage locker prior to beginning your test session. You will be given the key to the locker and you may access your assigned locker during breaks. You must return the key to the test center staff when you finish your testing session. The lockers are small and not intended to hold large items. Do not bring any items to the testing center that are not necessary. The testing centers are not responsible for lost or stolen items. You will keep your primary photo identification with you at all times.

TEST CENTER PHOTOGRAPH

Staff at the testing center will take a digital photograph of you which will become a part of your permanent record. In the event that their digital equipment is not working properly, a photo will be taken by another means.

EXITING AND RE-ENTERING THE TESTING ROOM

You will be required to show your primary photo identification to re-enter the testing room after a break. Make sure you keep it with you at all times. You must also sign the center log book each time you exit and re-enter the testing room.

TESTING CENTER WORKSTATIONS

Staff at the testing center will escort you to your workstation. You must remain in your seat at all times during the examination unless you have been authorized to take a break or upon completion of the examination.

SCRATCH PAPER AND PENCILS

The testing center staff will provide candidates with scratch paper and pencils to use during testing. You will be required to return the scratch paper, both used and unused. You will not be allowed to bring your own scratch paper or pencils. If you use your initial supply of scratch paper, the testing center staff will provide you with additional paper after you first turn in the original sheets you received.

NOTIFY TEST CENTER STAFF ABOUT PROBLEMS

Notify the testing center staff of any of the following:

- Problems with the computer you were assigned,
- Error message on your computer screen
(Do Not clear the message)
- Additional scratch paper or pencils needed

COMPLETING THE TEST

When you have completed the test, you will leave the testing room quietly and turn in your scratch paper and pencils and sign the test center logbook. The testing center staff will dismiss you when all necessary procedures are complete.

FAX QUESTIONS TO THE AICPA

Specific questions about the exam can be faxed to (201) 938-3443. Your fax must include the precise nature of your concern, the rationale, and if possible, references. This procedure is designed to assure you that all technically accurate answers will be considered during grading. Your fax must be received within 4 days of completing the exam section and should include your candidate examination section identification number.

NEW LICENSEES —September 25, 2003 to April 28, 2004 (CP-4270 to CP-4344)
NEW PRACTICE PRIVILEGES —September 25, 2003 to April 28, 2004 (PP-0056 to PP-0087)

Examination:			Foreign Reciprocity:		
ASHLIMAN, RANDELL KENT	CP-4319	2/2/2004	BOUWMAN, FREDERICK J	CP-4298	1/1/2004
BARBER, KRISTEN S	CP-4313	1/14/2004	Transfer of Grades:		
BJEKIC, YULIA	CP-4311	1/14/2004	ALTMAN, BENJAMIN JOSEPH	CP-4305 WA	1/14/2004
BUNN, DALE ADEN	CP-4341	4/9/2004	CORLESS, ROGER C	CP-4278 CT	11/4/2003
BUTLER, ERIC JON	CP-4287	11/17/2003	LANGLEY, SUSAN MARIE	CP-4309 MT	1/14/2004
CANALES, LAURA L	CP-4329	3/4/2004	NELSON, ROY LANCE	CP-4289 NV	11/17/2003
CEREGHINO, CARRIE JO	CP-4324	2/5/2004	NORTON, JAMIE JO	CP-4340 MT	4/6/2004
CLAUSEN, WENDY KATHLEEN	CP-4337	3/25/2004	PECK, KRISTINA K	CP-4286 WA	11/17/2003
DAMRON, DREW T	CP-4299	1/1/2004	PHILLIPS, SCOT R	CP-4284 AZ	11/7/2003
DEMPESEY II, WILLIAM E	CP-4273	10/30/2003	ROLTGEN, JEFFREY SCOTT	CP-4308 CA	1/14/2004
EDWARDS, CHRISTINE MARIE	CP-4336	3/17/2004	ROSE, ELIZABETH E	CP-4321 PA	2/4/2004
HAGER, JACKIE A	CP-4290	11/19/2003	SATTERTHWAIT, JENNY L	CP-4282 MT	11/4/2003
JAUREGUI, AMY LORRAINE	CP-4295	11/19/2003	Practice Privileges:		
KOPLIN, KENDALL E	CP-4285	11/13/2003	ALLISON, ANTHONY	PP-0087 IN	4/21/2004
LAIRD, MARK DAVID	CP-4274	10/30/2003	ALLRED, ALAN D	PP-0064 UT	11/19/2003
MCGINNIS, JENNIFER R	CP-4280	11/4/2003	AUGUSTYN, MARY A	PP-0070 OR	12/30/2003
MIDDLETON, MICHAEL L	CP-4330	3/9/2004	BLEDSON, ROBERT C	PP-0069 WY	12/10/2003
NICHOLS, ALICIA ANN	CP-4312	1/14/2004	BRUMMEL, PHILLIP J	PP-0057 KS	10/15/2003
NICHOLSON, JILL LYNN	CP-4343	4/21/2004	DINGUS, THOMAS D	PP-0083 WA	3/16/2004
NOLAN, LISA SUSANNE	CP-4318	2/2/2004	DROLLINGER, JAMES G	PP-0060 UT	10/24/2003
PRICE, TODD LYNN	CP-4320	2/4/2004	DUNCAN, DIANE MERRICK	PP-0084 CA	3/16/2004
ROCKWOOD, MICHAEL CRAIG	CP-4272	10/21/2003	FRIEL, JOHN	PP-0073 WA	1/14/2004
SHAPPEE, ROBERT MICHAEL	CP-4327	2/17/2004	GORNEY, ROBERT C	PP-0072 OK	1/12/2004
SITTSER, CRYSTAL M	CP-4291	11/19/2003	GRAHAM, REBECCA L	PP-0077 OR	1/28/2004
SKINNER, MATTHEW A	CP-4316	2/2/2004	HACKETT, DAVID	PP-0081 OR	3/10/2004
SPARKS, EUGENE L	CP-4288	11/17/2003	HARMON JR, BENJAMIN W	PP-0063 KY	11/19/2003
STYER, JACOB WILLIAM	CP-4276	10/30/2003	HOMSLEY, GARY C	PP-0085 OR	3/24/2004
SUTTON, MELANEE	CP-4296	12/10/2003	JOLLEY, DAVID R	PP-0059 UT	10/15/2003
TAYLOR, TORY J	CP-4292	11/19/2003	LOMAN, DENNIS C	PP-0079 WA	2/24/2004
THOMPSON, JASON C	CP-4333	3/16/2004	MAINE, DEBBIE	PP-0062 WA	11/19/2003
TSAKRIOS, SARA ASHLY	CP-4310	1/14/2004	MCKINLEY, MARY V	PP-0071 KY	1/6/2004
VANLEUVEN, DARREN BRUCE	CP-4293	11/19/2003	MCQUARRIE, CRAIG	PP-0058 UT	10/17/2003
WALCKER, DAVID MICHAEL	CP-4317	2/2/2004	NEITZKE, TAMARA	PP-0065 OR	12/4/2003
WALLACE, DAREN MICHAEL	CP-4344	4/21/2004	NELSON, ANN C	PP-0061 WA	11/19/2003
WARD, BEAU CHRISTIAN	CP-4323	2/5/2004	PATTERSON, STEPHEN	PP-0056 WA	9/11/2003
WARD, CLAYTON E	CP-4328	3/4/2004	PHINNEY, MICHELLE	PP-0086 UT	4/15/2004
WEBB, JESSICA DAWN	CP-4301	1/1/2004	REYNOLDS, GARY W	PP-0066 OR	12/4/2003
WILSON, RONALD SCOTT	CP-4294	11/19/2003	ROOZEBOOM, DOUGLAS T	PP-0078 IA	2/5/2004
Reciprocity:			SAUNDERS, KAREN	PP-0075 WA	1/27/2004
BERRY, DEANNA JOY	CP-4334 CA	3/16/2004	SMITH, DEAN A	PP-0067 CA	12/4/2003
BRYSON, MCRAY	CP-4332 NV	3/11/2004	SPENCER, NEAL D	PP-0068 KY	12/10/2003
CROFT, KRISTINE LEA	CP-4307 CA	1/14/2004	THOMAS, RICHARD	PP-0076 TX	1/28/2004
DARLINGTON, TAWNIA L	CP-4271 OH	10/21/2003	VINSON, WAYNE EDWARD	PP-0074 WA	1/22/2004
DUFAULT, GARY A	CP-4335 AZ	3/17/2004	WENTZEL JR, F G	PP-0080 CA	2/24/2004
FRANCIS, KERRY LYNN	CP-4342 CA	4/21/2004	ZARECOR, LUKE M	PP-0082 WA	3/16/2004
GRAINGER, JULIE M	CP-4279 IL	11/4/2003	<i>The following candidates have been approved for licensure and have chosen to delay the issuance of their initial license until July 1, 2004:</i>		
JAMES, STACY A	CP-4325 WA	2/5/2004	Examination:		
JOHNSON, SARA FRANCES	CP-4306 CA	1/14/2004	HARWOOD, STACI LYNN		
KOONCE, NANCY WONDERLICH	CP-4277 LA	11/4/2003	TANAKA, YONG-JA		
LEMON, JERRY K	CP-4314 UT	1/14/2004	Reciprocity:		
MCKENZIE, MERRY CHRISTINE	CP-4304 WY	1/14/2004	JOZWIK, DENA D		
MOODY, D PAUL	CP-4281 UT	11/4/2003			
OMER, S CRAIG	CP-4326 UT	2/17/2004			
PLATTE, ANDREW T	CP-4270 WA	10/20/2003			
SIOK, BRANDON M	CP-4331 MD	3/9/2004			
STEVENS, MARK WOODROW	CP-4303 UT	1/14/2004			
WALTNER, SUSAN KAY	CP-4283 WA	11/4/2003			
ZUNDEL, JENIFER	CP-4339 GA	3/25/2004			

License and Practice Privileges renewal forms were mailed the last week of April. If you are not in compliance with all CPE, Firm Registration, and Peer Review requirements, you will not be eligible to renew your license. Renewals are due no later than July 1, 2004.

Spring 2004

Idaho State Board
of Accountancy

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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
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