

IDAHO STATE BOARD OF ACCOUNTANCY NEWSLETTER

Legislative Changes

Idaho Legislature passed, and the Governor signed, HB 379. The changes go into effect July 1, 2008. The full bill can be found on our website. Included in the changes are:

- dropping the Retired CPA license age from 60 to 55
- eliminating notice and fee for Practice Privileges
- clarifying the confidentiality of Peer Reviews
- minor housekeeping items



Rule changes to implement the law changes, plus the following items will also go into effect July 1, 2008. A copy of all the rule changes can be found on our website. www.isba.idaho.gov

- adding an Ethics CPE requirement (see below for more detail)
expanding Board’s authority to share discipline dockets with other State Boards
- adding a time frame for Firms to enroll with an Administering Organization if the one they are using no longer offers Peer Reviews
- deleting obsolete references to the paper-based CPA Examination
- removing instructor’s name as a required field on CPE Report
- clarifying client-accountant confidentiality privilege

Ethics CPE specific changes:

- Add a requirement for 4 hours of Ethics CPE every 2 years for Active licensees. Programs in ethics include topics such as ethical reasoning, state-specific statutes and rules, and standards of professional conduct, including those of other applicable regulatory bodies.
- Penalty hours for non-compliance with the Ethics CPE requirement would be to complete one and one-half times the number of hours the licensee is short by May 31st of the following year (same as the current penalty for CPE non-compliance.)
- A licensee reinstating or re-entering as Active must complete 4 hours of Ethics CPE within the 80 hour CPE requirement to regain an Active license.
- A 2 hour State-specific course on Idaho’s statutes and rules should be required during the first year of licensure for all new and reciprocal licenses and newly reinstated or re-entered licenses. This course will be available in the fall of 2008.

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Exam Candidates Required to Provide Digital Fingerprints at Exam Test



January 1st, the CPA Exam began using biometrics to capture candidates' fingerprints and match the fingerprints with other personal identity information to increase security and identity validation. The Biometric Identity Management Service (BIMS) is designed to protect test candidate privacy and improve the security and integrity of the testing process.

1. Why has the CPA Exam Program decided to start using the BIMS?

The CPA credential is designed to protect the public interest, and it is imperative that all due diligence be used to assure the highest degree of confidence in the integrity of the entire process. As new technology becomes available that can be used to enhance public trust in the credential, it is appropriate to leverage such technology for the CPA Exam Program. Therefore, BIMS technology is being employed to enhance the identification of individuals taking the CPA Exam. Specifically, once a candidate has provided fingerprints the first time he or she enters a Prometric test center, BIMS will be used to verify that candidate's identity each time he or she returns to a Prometric test center from a rest break, to take another Exam section, etc.; protect candidates' privacy by enabling movement around the test center without the requirement that identification documents be carried and presented regularly; identify and guard against testing fraud by detecting and preventing test-taking by un-authorized candidates; and improve security of test centers by preventing un-authorized individuals from accessing restricted areas.

2. What information is collected from an individual candidate?

The BIMS uses the minimum information necessary from commonly used identification documents to accurately identify and authenticate an individual. The system also scans one or more fingers from each hand.

3. What information is obtained from my identification documents?

The information obtained from the identification documents includes name, address, birthdate/age, and the document number. For example, when a driver's license is used as identification, it includes the name, address, birthdate/ age, and the license number. The driver's license is also scanned to retain a digital image of the document for the BIMS.

4. How is a candidate's fingerprint obtained?

During the check-in process, a candidate places his or her finger (generally the finger closest to the thumb) on a small electronic device. The device electronically obtains an image. Typically, three images are captured and a template is built from those images. The process is repeated for the other hand. The templates are then stored and used to recreate the image when required and used to compare to subsequent return captures. For candidates returning from breaks or for candidates returning to re-take a test or a different test section, the stored fingerprint template is used to confirm that the returning candidate is the same person.

5. What information is collected in the BIMS?

The BIMS contains a digitized representation of the fingerprint, along with the candidate's name, address, birthdate/age, the document number, and a digitized, scanned copy of the provided identification document (such as the candidate's driver's license or passport). BIMS combines the common government identification document with the digital scan of the fingerprint to better authenticate an individual's identity. It is not used to compare data of any other governmental agency. Once this information is captured on the first visit to the test center, it will be retrieved upon each subsequent visit using the fingerprint scan regardless of which test center a candidate chooses.

6. How is the information stored? Is the information stored at the test center where I took my test?

The information is not stored at the test center and no BIMS information resides on the local computers. All information is electronically transmitted



through a secure connection to a state-of-the-art database. This database is safeguarded with the latest computer security protections including anti-virus, intrusion detection, firewall, web server, and application scanning. All data are encrypted at rest within the database and during secure communications with the test center. The vendor undergoes SAS 70 Type II reviews on an annual basis and averages 30 successful security audits by major governmental agencies, insurance companies, and financial institutions a year.

7. For what purposes are the candidate information and fingerprint template used?

The information is used to authenticate the identity of the candidate. If this is the first time that a candidate has taken a test at a Prometric test center, the information is used to build a record for use in future authentication. The fingerprint is used to prove that the same candidate returns from breaks during the time a candidate is at the test center. For subsequent examinations, it is used to demonstrate that the same individual has returned to test. Each time a candidate leaves or enters the testing center, a fingerprint comparison is made to the stored record to confirm it is the same person. Additionally, in some circumstances, the information is provided to NASBA and Prometric for other uses which are related to the administration and integrity of the examination. Specifically, the information may be used by Prometric only to investigate a security violation of the examination taken by the candidate; defend itself in a legal proceeding; or assist the client in a legal proceeding.

8. What safeguards are in place to ensure that the data is used ONLY for the purposes for which its collection is intended?

Prometric shall only use the data collected, electronic image, and biometric information captured as part of the identify verification process and in compliance with applicable law. BIMS combines common government identification documents with the digital scan of the fingerprint to better authenticate an individual's identity. It is not used to compare data of any other governmental agency.

9. When is the information in the BIMS disclosed to third parties?

Only NASBA, Prometric, and the vendor storing the

identification information have access to the information. Prometric and the vendor will only have access to store and maintain the information and to use the information to identify and authenticate the candidate for an examination and to ensure the integrity of the examination process. No other use of the identification information may be made by Prometric or its vendor. Prometric will not disclose the demographic information to any third party except as required by law or as necessary to complete a fraud investigation directly related to the candidate. Encrypted BIMS information will be disclosed to NASBA upon request for investigation purposes only.

10. Will BIMS replace Image Capture?

The CPA Exam Program will continue to collect a current digital image of the candidate at the time of the test event. This image is in addition to the capture of BIMS and is stored separately from the BIMS information.

What if I refuse to provide a fingerprint or have my identification scanned?

As with current CPA Exam Program procedures, all candidates are required to provide valid identification documents, image capture, etc. Candidates who fail to provide the required information or fingerprint will be refused admission to the test.

12. What if I have a medical condition that renders my fingerprint unreadable (such as amputated fingers or skin conditions)?

If you have a physical/medical condition that prevents you from providing a clear accurate fingerprint, you must contact the Board to make arrangements for Special Accommodations.

13. What happens if the Biometric Identity Management System (BIMS) is not functioning on the day of a test?

In the event that the BIMS is not functioning at the test center on the day of your exam, the system can be overridden and existing check-in and identification procedures will be used to enable testing to proceed.



Volunteers are Needed

Peer Review Oversight Committee (PROC)

PROC has **3 openings** for a three-year term beginning 7/1/2008 to 6/30/2011 with appointments made at the Board Meeting in July. Qualifications: an active licensee with extensive current experience in accounting and auditing services willing to attend one yearly meeting the first part of November. Out-of-town travel expenses are reimbursed. Applications accepted through June 20, 2008.

CPE Committee

The **CPE Committee** has **2 openings** for a three-year term beginning 1/1/2009 to 12/31/2012 with appointments made at the Board Meeting in July. Qualifications: an active licensee willing to attend a yearly meeting the first week of March. Out-of-town travel expenses are reimbursed. Applications are encouraged from the Idaho Falls and North Idaho area, as well as from other areas of the state, and are accepted through June 20, 2008.

Please specify the committee you would like to volunteer on and send or email a short letter of interest containing your current bio to Sue Lenon at slenon@isba.idaho.gov

Disciplinary Actions by the Board

Michael J. Ruffing CP-3232 **Buhl, Idaho**
Idaho State Board of Accountancy filed a complaint for failure to comply with Firm Registration and Peer Review. Mr. Ruffing signed a stipulated consent agreement to: accept a letter of reprimand; pay a \$4,000 fine; and complete required Peer Reviews by October 30, 2007. He did not comply with the agreement. The Board held a hearing in December 2007. Mr. Ruffing failed to respond or appear. The Board suspended his license for three years and fined him an additional \$2,500 plus legal fees and interest.

Val J. Burton CP-2149 **Boise, Idaho**
ISBA held a hearing in December 2007 on numerous complaints against Mr. Burton for failure to complete client work, to respond to clients, and to

return client records. All of the client files were seized from Mr. Burton's office and returned to clients. The Board suspended Mr. Burton's license for three years, and fined him \$2,500 plus legal fees and costs associated with seizing/returning client records.

Brent M. Hyatt CP-1335 **Twin Falls, Idaho**
AICPA and ISCPA admonished Mr. Hyatt in October 2006 for performing ERISA audits for which he was not trained, not doing the work properly, and failing to correct problems identified in the Peer Review process. Besides the admonishment, they required 59 hours of CPE in audit, and to undergo pre-issuance reviews. In October 2007, ISBA entered into a stipulation with Mr. Hyatt, which included a letter of reprimand, a \$500 fine, and evidence that he completed the CPE required by the AICPA.

Steven R. Johnson **Pocatello, Idaho**
Mr. Johnson performed reviewed financial statements for a governmental entity. However, he is neither a Certified nor Licensed Public Accountant. Mr. Johnson signed a Cease and Desist agreement to discontinue providing a service that is reserved to licensees. He modified the language used on financial statements to match Idaho's Safe Harbor Language, Section 54-226, *Idaho Code*.

John L. Piland PP-0176 **Eureka, California**
Mr. Piland bought an Idaho CPA firm and operated it for three years, using the names of the previous owners, without holding an Idaho CPA license. Mr. Piland signed a Cease and Desist agreement stating he had signed the firm back to its original owners, and that he no longer operates a firm in Idaho.

Nathan E. Wendt **CP-3413 Kellogg, Idaho**
Mr. Wendt entered a stipulated consent agreement admitting he accepted a non-accounting engagement from an accounting client that he was not qualified to fulfill and he failed to communicate properly with his client regarding the real-estate related engagement. His CPA license is suspended for six months, effective May 1, 2008. Mr. Wendt paid a \$1,500 fine. There are CPE requirements to meet and license restrictions to comply with should Mr. Wendt successfully apply for reinstatement after November 1st.

Idaho's CPE Rules

NEW ETHICS REQUIREMENTS

License Renewal: annually, June 1 through June 30.

CPE Obtained: annually, January 1 through December 31.

CPE Reporting: annually, November 15 through January 31 of the following year.

Required CPE Credit Hours: A rolling two year total of 80 or more, with a maximum of 50 and a minimum of 30 in any year.

Ethics Required: Beginning 7/1/2008, Idaho will have an ETHICS CPE Requirement for all Active licensees. It will be a rolling total of 4 CPE credits of Ethics included in (not added to) the rolling total of 80 or more CPE credits. Within this requirement, New, Reciprocal, Reinstated or Re-entry Licensees must show they have obtained 2 credits of Idaho State Specific Ethics CPE within the first year of licensure on their CPE report. Currently, these licensees are automatically granted 50 CPE credits their first year of licensure when they return the signed CPE form. Now, anyone receiving a license beginning 7/1/2008 or after will be granted 48 credits and must show they have received the 2 credits of Idaho State Specific Ethics CPE to obtain the 50 CPE credits. Existing licensees may also include the Idaho State Specific Ethics CPE, but are not required to do so.



Subject Breakdown: Only the Ethics as mentioned above.

Credit Limits: Remains the same, $\frac{1}{2}$ hour credits acceptable after the first full hour.

Other State Policies: Idaho accepts courses from providers that are members of NASBA's National Registry of CPE Sponsors and Quality Assurance Services, provided the course meets Idaho's CPE Standards, which follow the AICPA/NASBA Joint Statement of Standards for CPE.

Idaho State Specific Ethics CPE is exempt from the AICPA/NASBA Joint Statement of Standards for CPE .

Reciprocal, Reinstated, or Re-entered licensees may include the 2 hour Idaho State Specific Ethics CPE course as part of the 4 credits of Ethics CPE that is required within the 80 credits of CPE necessary to obtain an Active license. To do so, you must submit a copy of the Idaho State Specific Ethics CPE course verification with your first year CPE form when it becomes due.

License Renewals & Firm Registration Begin Soon !

In keeping with the **GO GREEN** theme, you will receive a renewal notice in the mail asking you to renew online. The notice contains your license number and **PIN**. Please retain your **PIN** in a safe place - it will be your key to the online system now and in the future.

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. And hopefully avoid raising license fees. Please help the Board keep fees at the current amount - renew your individual license and complete your firm registration online.

To Renew, simply go to www.isba.idaho.gov and follow the appropriate links

You will find three different links on our home page.

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.

Individual CPA or LPA Renewal

1. Log in with your license number and Idaho State Board of Accountancy PIN. They are on the Idaho State Board of Accountancy License Renewal Notice - to be mailed to you in May. (If this is your first online renewal, you must enter a new 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".

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 update or create 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 "b".
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 selected payment option "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.
8. Continue through payment screens. Print or save a copy of the receipt for your records. You will receive an email confirmation.

Peer-Reviewable Firms Paying For Multiple Licensees' Renewals (Bulk renewals) and Completing Firm Registration

1. Login with your firm number and Idaho State Board of Accountancy PIN. They are on the Idaho State Board of Accountancy Firm Registration Renewal Notice - to be mailed to the firm office in May.
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 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 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.

Practice Privileges

Idaho has eliminated its requirement of "Notice and Fee" for Practice Privileges. This change is effective July 1, 2008.

There are three ways in which licensees from other jurisdictions qualify to practice in Idaho under substantial equivalency:

1) A person whose principal place of business is not in this state and who has an active certificate and license as a certified public accountant from any state which the board has determined to be

REQUIREMENT ELIMINATED!

substantially equivalent to this chapter shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license; or

2) A person whose principal place of business is not in this state and who has an active certificate and license as a certified public accountant from any state which the board has not determined to be substantially equivalent to this chapter shall be presumed to have qualifications substantially

New Practice Privileges

Aesoph, John	PP-0525	NE	04/08/08
Archer, Brian	PP-0462	OH	07/16/07
Baird, Camden	PP-0496	WA	11/08/07
Banovich, Amy	PP-0483	WA	10/11/07
Blake, Jennifer	PP-0492	WA	10/22/07
Bonner, Hugh	PP-0467	MN	08/16/07
Boverhof, Laurel	PP-0506	OR	12/31/07
Buck, David	PP-0498	OR	11/19/07
Burley, Jennifer	PP-0474	WA	09/06/07
Burton, Katie	PP-0493	WA	10/22/07
Cabe, Jacqueline	PP-0484	WA	10/15/07
Cagianut, Gayle	PP-0491	WA	10/22/07
Callan, Stephen	PP-0519	OR	02/04/08
Corwin, Byron	PP-0526	OK	04/10/08
Couper, Sue	PP-0511	WA	01/15/08
Cox, Kevin	PP-0517	WA	02/04/08
Deveau, Brian	PP-0471	WA	09/06/07
Drollinger, Lenore	PP-0470	WA	09/04/07
Edwards, Malcolm	PP-0466	WA	08/15/07
Eicholz, John	PP-0478	CA	09/17/07
Fietz, Edward	PP-0522	WA	03/11/08
Friedl, Jamin	PP-0486	WI	10/15/07
Goldberg, Richard	PP-0482	CA	10/10/07
Greear, Don	PP-0473	WA	09/06/07
Gunning, Joyce	PP-0520	WA	02/19/08
Guthrie, James	PP-0499	UT	11/19/07
Hamilton, Jeffrey	PP-0469	CA	08/16/07
Haugen, Donald	PP 0524	ND	04/02/08
Holsted, Douglas	PP-0475	OK	09/06/07
Johnson, Jason	PP-0468	MN	08/16/07
Kalunian, David	PP-0501	CA	12/06/07
Kaluza, Anne	PP-0521	MN	03/11/08
Kopelman, Richard	PP-0487	GA	10/15/07
Lamoreaux, Phillip	PP-0464	UT	07/24/07
Lappano, Kathryn	PP-0516	WA	02/04/08
Lewis, Joshua	PP-0461	WA	07/16/07
Lizardo, Ralph	PP-0495	CA	11/06/07
Lorenz Matthew	PP-0523	MN	03/27/08
Madison, Brian	PP-0481	WA	10/10/07
Miller, Richard	PP-0513	NY	01/22/08
Mungai, Peter	PP-0510	PA	01/08/08
Munn, Jason	PP-0497	WA	11/14/07
Nardine, James	PP-0504	AZ	12/12/07
Niehaus, Mark	PP-0476	PA	09/06/07

Oka, Jeffrey	PP-0509	WA	01/08/08
Orr, Donald	PP-0512	OK	01/15/08
Ostrow, Robert	PP-0472	WA	09/06/07
Phillips, Jason	PP-0502	MO	12/06/07
Pucci, Thomas	PP-0515	WA	01/28/08
Rabe, Travis	PP-0494	MN	10/29/07
Raines, David	PP-0477	WA	09/06/07
Richard, Mary Jo	PP-0500	ND	11/27/07
Roark, Steven	PP-0518	WA	02/04/08
Robinson, Thomas	PP-0503	WA	12/12/07
Schneidmiller, Louann	PP-0479	WA	09/20/07
Smart, Paul	PP-0480	WA	09/27/07
Stauffer, Kenneth	PP-0465	WA	07/26/07
Swirsding John	PP-0508	PA	01/08/08
Topal, Steven	PP-0514	NY	01/22/08
Unke, Thomas	PP-0485	WI	10/15/07
Wilson, Broday	PP-0463	OR	07/18/07
Wold, David	PP-0490	WA	10/18/07
Workman, James	PP-0507	OR	01/03/08
Worthman, Aaron	PP-0489	WI	10/18/07
Wright, Dwayne	PP-0505	UT	12/27/07
Wu, Yuhe	PP-0488	CA	10/15/07

New Licensees



Allen, Bandon	CP-4688	Rec	UT	09/06/07
Ashdown, Aaron	CP-4682	Exam	ID	08/16/07
Balkovetz, Frank	CP-4721	Exam	ID	11/29/07
Barker, Joel	CP-4674	Rec	OK	08/07/07
Bergeson, Jonathan	CP-4700	Exam	ID	09/27/07
Bermensolo, Gary	CP-4710	Rec	WA	11/08/07
Bibben, Stephen	CP-4765	Exam	ID	03/19/08
Bice, Jason	CP-4737	Rec	CA	01/16/08
Bird, L Richard	CP-4717	Exam	ID	11/19/07
Black, Genia	CP-4685	Exam	ID	09/06/07
Bokides, Theodore	CP-4715	Exam	ID	11/19/07
Burns, Ryan	CP-4750	Rec	NV	02/11/08
Cardin, Thomas	CP-4755	Rec	FL	02/27/08
Chestnutt, Mary	CP-4696	Rec	WA	09/26/07
Chircop, Kelly	CP-4732	Rec	CA	01/15/08
Christie, Scott	CP-4713	Rec	CA	11/08/07
Clark, Maurvene	CP-4726	Rec	WA	01/02/08
Coleman, Scott	CP-4773	Rec	UT	04/10/08
Conley, Chad	CP-4739	Exam	ID	01/16/08
Cox, Amy	CP-4756	Exam	ID	02/27/08
Crane, Kevin	CP-4727	Rec	MI	01/02/08

Methods Of License

Exam = Examination

G / T = Grade Transfer

Rec = Reciprocity

Cugini, Barbara	CP-4716	Rec	CO	11/19/07
Daniel, David	CP-4731	Rec	WY	12/17/07
Davis, Aaron	CP-4748	Exam	ID	02/05/08
Dickson, Matthew	CP-4728	Rec	PA	01/02/08
Dobson, Clinton	CP-4724	Exam	ID	12/12/07
Drummond, Margaret	CP-4697	Rec	OR	09/26/07
Durrant, Raelene	CP-4740	Exam	ID	01/31/08
Ellis, Jason	CP-4698	Exam	ID	09/27/07
Ford, Michael	CP-4694	Rec	OH	09/26/07
Gardner, Ryan	CP-4741	Rec	UT	01/31/08
Garrett, Shirley	CP-4675	G/T	CA	08/07/07
Gines, Gayle	CP-4722	Exam	ID	11/29/07
Grant, Jared	CP-4691	Exam	ID	09/26/07
Green, Peggy	CP-4708	Exam	ID	11/07/07
Hardy, Stephen	CP-4762	Rec	WA	03/06/08
Harris, Jesse	CP-4730	Exam	ID	01/03/08
Heyer, Alyson	CP-4729	Rec	OR	01/02/08
Hisel, Chandra	CP-4738	Exam	ID	01/16/08
Horton, Larry	CP-4736	Exam	ID	01/16/08
Ivers, David	CP-4676	Rec	CA	08/07/07
Jones, Melanie	CP-4719	Exam	ID	11/19/07
Kassa, Lisa Viula	CP-4771	Rec	WA	04/10/08
Kasza, Jacqueline	CP-4757	Exam	ID	02/27/08
Keim, Brandon	CP-4692	Exam	ID	09/26/07
King, Laura	CP-4745	Rec	UT	01/31/08
Kraus, Kody	CP-4681	Exam	ID	08/16/07
Kubat, Alenka	CP-4758	Exam	ID	02/27/08
Labernik, Cynthia	CP-4680	Exam	ID	08/16/07
Larsen, Montgomery	CP-4763	Rec	WA	03/06/08
Lewis, Jorja	CP-4695	Rec	TX	09/26/07
Little, Adam	CP-4690	Rec	WA	09/11/07
Lock-Smith, Kenneth	CP-4734	Exam	ID	01/16/08
Loomis, Leroy	CP-4686	Exam	ID	09/06/07
Lott, Spencer	CP-4764	Exam	ID	03/13/08
Marshall, Michael	CP-4705	Exam	ID	10/11/07
Martyn, Patricia	CP-4711	Rec	CA	11/08/07
Mayer, Kennth	CP-4759	Rec	AK	02/27/08
Mayner, Karina	CP-4701	G/T	NH	10/03/07
Miles, Jeffrey	CP-4677	Exam	ID	08/07/07
Miner, Scott	CP-4678	Exam	ID	08/07/07
Moreno, Jesus	CP-4725	G/T	VA	12/12/07
Oodermann, Marleen	CP-4733	Rec	MN	01/16/08
Omanson, Cory	CP-4702	Exam	ID	10/11/07
Orner, Jennifer	CP-4752	Exam	ID	02/11/08
Paprocki, Danielle	CP-4742	Rec	AZ	01/31/08
Parks, Celia	CP-4751	Rec	WA	02/11/08
Perry, Jace	CP-4753	Exam	ID	02/12/08
Petersen, Kenneth	CP-4704	Exam	ID	10/11/07
Petersen, Ronald	CP-4699	Exam	ID	09/27/07

Post, Amber	CP-4770	G/T	WA	04/10/08
Poulson, Richard	CP-4769	Rec	UT	04/10/08
Priebe, Kenneth	CP-4707	Rec	MN	11/07/07
Quillen, Mark	CP-4673	Exam	ID	08/06/07
Ramos, Judith	CP-4768	Exam	ID	04/10/08
Richey, Timothy	CP-4744	Exam	ID	01/31/08
Roberts, Karen	CP-4766	Exam	ID	03/06/08
Salois, Shan	CP-4743	G/T	MT	01/31/08
Samowitz, Steven	CP-4754	Exam	ID	02/04/08
Searle, Kristal	CP-4735	Exam	ID	01/16/08
Shaffer, Ryan	CP-4772	Exam	ID	04/10/08
Shapow, Eric	CP-4767	Exam	ID	04/10/08
Shiple, Christopher	CP-4706	Rec	WA	10/11/07
Smith, Cory	CP-4689	Exam	ID	09/06/07
Snow, John	CP-4693	Rec	UT	09/26/07
Stamm, Anca	CP-4723	Exam	ID	12/06/07
Stenquist, Carma	CP-4687	Rec	CA	09/06/07
Sutton, Zachary	CP-4760	Exam	ID	02/27/08
Takacs, Guy	CP-4761	G/T	IL	03/04/08
Tanner, William	CP-4712	Exam	ID	11/08/07
Tarbet, Steven	CP-4718	Exam	ID	11/19/07
Taylor, Kurtis	CP-4679	Exam	ID	08/07/07
Turner, Holli	CP-4720	Rec	WA	11/29/07
Uranga, Darren	CP-4709	Exam	ID	11/07/07
Webb, Amber	CP-4747	G/T	NY	01/31/08
Westover, Brian	CP-4746	Rec	AZ	01/31/08
Woods, Jeffrey	CP-4684	Rec	TX	09/06/07
Wright, Barbara	CP-4714	Exam	ID	11/14/07
Wycherly, Andrew	CP-4672	Rec	CA	07/27/07
Xiang, Liang	CP-4749	G/T	NY	02/11/08
Yearsley, Thomas	CP-4703	Exam	ID	10/11/07
Zhou, Meiying	CP-4683	Exam	ID	09/06/07

In Memory of...

***Kenneth Nicholas Winkler—CP-1082
December 20, 1945 ~ October 24, 2007***

***Stanley William Erickson—CP-0086
November 20, 1913 ~ January 27, 2008***

***Roland J Smith—CP-0327
January 23, 1930 ~ March 11, 2008***

***Robert G Caufield—CP-1327
February 10, 1953 ~ March 28, 2008***

Congratulations to the Following Candidates Who Passed the CPA Exam During the Last Four Testing Windows:

April/May 2007

AARON ASHDOWN
GENIA BLACK
SARAH BOYD
NATALIE CATMULL
CHRISTOPHER HARRISON
BRANDON KEIM
JEFFREY MILES
RONALD PETERSEN
TIMOTHY RICHEY
STEVEN TARBET
KURTIS TAYLOR
THOMAS YEARSLEY
MEIYING ZHOU

July/August 2007

JENNY BERG
THEODORE BOKIDES
WING TO HOWARD CHAN
CLINTON DOBSON
GAYLE GINES
LIN GUO
MELANIE JONES
MICHAEL MARSHALL
CORY OMANSON
KRISTAL SEARLE
WILLIAM TANNER
DARREN URANGA

October/November 2007

NATHAN ALLISON
CORY ASHBY
STEPHEN BIBBENS
NANCY BURKHART
CHAD CONLEY
AARON DAVIS
RAELENE DURRANT
LYNNE FUNKE
JESSE HARRIS
LARRY HORTON
JACQUELINE KASZA
KENNETH LOCK-SMITH

SPENCER LOTT
NICHOLAS NICHOLSON
JACE PERRY
JOSHUA SEARLE
RYAN SHAFFER
ZACHARY SUTTON
KATRINA VEHLLOW
DANIEL WRIGHT

January/February 2008

RESHMA BADANI
DON BELISLE
AMY COX
TESH DENTON
MARGARET ELLIS
ANNA HARRINGTON
TARA MCDOWELL
MARK NAIL
CINDY PISTERZI
JUDITH RAMOS
KAREN ROBERTS
ROBERT SEARCY
BRYAN SORENSON

"Top Ten"

Congratulations to the "top ten" Idaho candidates who passed the cpa exam in 2007 with only one attempt at each section.

**ASHBY, CORY
CHAN, WING TO HOWARD
CONLEY, CHAD
GUO, LIN
LOCK-SMITH, KENNETH
PETERSEN, RONALD
SEARLE, JOSHUA
SEARLE, KRISTAL
SHAFFER, RYAN
VEHLLOW, KATRINA**



CPE Exam Tidbits

Idaho Prometric Testing Centers

Due to increased demand, another testing center for the CPA examination was opened in late 2007.

PROMETRIC TEST CENTER

Phone: 208-321-7422

Site Code: 2000

5123 North Glenwood

Garden City, ID 83714

PROMETRIC TEST CENTER

Phone: 208-282-4506

Site Code: 5004

1001 South 8th Avenue

Pocatello, ID 83209

Increased Testing Fees

Any ATT's submitted to NASBA on or after August 16, 2008 will be subject to increased testing fees. The AICPA fee per section will increase from \$80 to \$95. The Prometric fee of \$4 will increase to \$5.95. Re-exam candidates should submit their applications by August 1, 2008 to avoid the fee increase.

LPAs Recognized as Authorized IRS Representatives

In February 2008, the Idaho State Board of Accountancy was notified by the US Department of the Treasury that Idaho's LPAs will be recognized as authorized representatives before the IRS.

The decision came on the heels of a legal review of the Public Accountants' status in the state of Pennsylvania. The review concluded that the Pennsylvania Public Accountants had the same rights, and were subject to the same responsibilities, as Certified Public Accountants. Therefore, the eligibility to represent taxpayers before the IRS was granted to the Pas.

The US Department of the Treasury reviewed Idaho's laws and concluded we have the same situation in Idaho. They determined that Idaho LPAs may practice before the IRS, under the provisions of Treasury Circular 230.

Practice Privileges cont.

equivalent to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license only if such person demonstrates that his or her qualifications are substantially equivalent to the licensure requirements of this chapter; or

3) The requirement to demonstrate substantially equivalent qualifications shall be waived if the applicant has been licensed for no less than four years as a certified public accountant within the previous ten years.

Licensees who qualify under one of these three scenarios, and who offer services in Idaho or to Idaho clients, are subject to the regulatory authority of the Idaho State Board of Accountancy. The Board may administrative penalize the licensee of another jurisdiction for violations of Idaho's Accountancy Act and Rules. Information on disciplinary action by ISBA will be provided to the home state of licensure, and may be used as a basis for regulatory action in that state.

If you currently hold Practice Privileges in Idaho, you will not renew your 2008-2009 privileges with Idaho. You will not receive a renewal reminder. You are allowed to continue providing services to Idaho clients under the new law, and are subject to the regulatory authority of the Idaho State Board of Accountancy.

Visit our web site for additional information.

www.isba.idaho.gov

Earn vacation miles,

Save time,

Save a stamp,

Save a tree,



GO GREEN with Online

License Renewal & Firm Registration!!!



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Of Accountancy**

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Address Change? Let Us Know!

Licenses, 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.

Licenses Name _____ License # _____

Daytime Phone () _____ Evening Phone () _____

New Address _____

City _____ State _____ Zip _____

E-Mail Address _____

Employer Name _____ New? Yes No

Signature _____ Date _____

Online address changes are available. If you don't have a password, please contact the Board office.

Mail to: Idaho State Board of Accountancy or FAX : 208-334-2615
PO Box 83720
Boise, Idaho 83720-0002 or E-MAIL: aaaleto@isba.idaho.gov