



Idaho State

# Board of Accountancy

Winter

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## Pending Rule Changes



### Idaho Accountancy Pending Rule Changes

The Idaho State Board of Accountancy proposed two rule changes for the upcoming legislative session.

**Modify Rule 502.01** to reflect a new CPE extension deadline date of April 30<sup>th</sup> of each year.

**Modify Rule 606.01** to state that only firms performing any of the services set out in Rule 602 need to annually register with the Board.

These proposed rule changes were published in the Idaho Administrative Bulletin dated October 1, 2014. There was no written comment from the public during this publication.

By vote of the Board, these rules have been adopted by the agency and will be published in the December 3, 2014 Idaho Administrative Bulletin and are now pending review by the 2015 Idaho State Legislature for final approval. Section 67-5224(5), Idaho Code, provides that a pending rule will become final and effective at the end of the legislative session after it has been reviewed and approved by the legislature.

## Board Member Changes

Governor C. L. "Butch" Otter appointed Mr. D. Jae Hallett, CPA from Boise and T. Layne VanOrden, CPA of Blackfoot to the Idaho State Board of Accountancy for the term of September 2014 thru August 2019. Welcome Jae and Layne!

D. Lynn Smith, CPA and G. Brandon "Brady" Panatopoulos, CPA served on the Board from September 2009 thru August 2014. Lynn and Brady both served in various officer roles during their time with the Board with Lynn serving as Board Chair during this past year.

THANK YOU to Lynn Smith and Brady Panatopoulos for their dedication and service to the Board.

Mr. J. Bradley Lewis, CPA will serve as the new Board Chair until August 31, 2015.

## CPE Reporting

Have you logged into your personal online CPE report and checked your requirement for 2014? Each Active licensee is required to complete their personal requirement that is displayed at the top of the online CPE report. The online CPE reporting link is on our webpage and your log in is your license number and your personal PIN. Check your requirement now and avoid an extension and penalty credits.

New licensees that received their license in 2014 are required to complete a 2 credit Idaho State Specific Ethics Course. This is the only requirement the first CPE reporting and must be completed before December 31, 2014.



### Upcoming Board Meetings:

Thursday, January 8, 2015

Thursday, April 23, 2015

Thursday, July 23, 2015

Thursday, October 22, 2015

### Office Closures

Nov 27th Thanksgiving Day

Dec 25th Christmas Day

Jan 1st New Years Day

Jan 19th Martin Luther King

Feb 16th Presidents Day

May 25th Memorial Day



# Message from the Chair

As 2014 winds down, I thought I'd provide you some information on issues your Idaho Board has been focused on during the year. The AICPA's Professional Ethics Executive Committee (PEEC) has restructured the Code of Professional Conduct to make it easier for members and others to interpret and reach conclusions. As you know, the Idaho Board incorporates AICPA Professional Standards by reference, Rule 004.01, which applies to all licensees. The revised Code is to be implemented by December 15, 2014. The Conceptual Framework for Members in Business and the Conceptual Framework for Members in Public Practice are to be implemented by December 15, 2015. Both the revised Code and the Conceptual Frameworks may be implemented early. Please visit <http://tinyurl.com/p284lnp> to determine how the changes will affect you and your practice.

Along these same lines, our State Board is in the process of modifying our Idaho Accountancy Rules, particularly Subchapter E – Rules of Professional Conduct to make it easier for licensees to interpret. These changes will better align our rules with the Uniform Accountancy Act (UAA) and the AICPA Code of Professional Conduct. In reviewing the rules in this area, we found many redundancies we can eliminate by referencing the AICPA code. In October, Dr. Ray Johnson, a Director with the National Association of State Boards of Accountancy (NASBA) assisted us with this project. Dr. Johnson is visiting many State Boards to encourage them to align their rules more closely with the UAA and AICPA Code. We will keep you posted on our work as this project will continue during 2015.

One other area I would quickly like to call your attention to is the Statement on Standards for Accounting and Review Services, SSARS 21. SSARS 21 will change the way we prepare review and compilation engagements for our clients. SSARS 21 will go into effect as of December 15, 2015 with early implementation permitted. I again encourage you to visit <http://tinyurl.com/mzf7fg9> to see how it will change the way you service your clients.

I appreciate the opportunity to serve as the Chair of the Idaho State Board of Accountancy.

In closing, I wish everyone Happy Holidays and don't forget CPE reporting is right around the corner.

## April 28, 2014 thru July 10, 2014

### New Licensees

Theresa L Flannery	CP-5467	Exam	ID	04/28/2014
Stacy Lee Scott	CP-5468	Exam	ID	05/22/2014
Melanie Michelle Scott	CP-5469	Exam	ID	06/03/2014
Suzanne Freeman	CP-5470	Exam	ID	06/03/2014
Janine Nicole Long	CP-5471	Reciprocity	WA	06/03/2014
Christina Jo Auvil	CP-5472	Reciprocity	WA	07/01/2014
Paul Richard Bahnson	CP-5473	Reciprocity	UT	07/01/2014
Steve William Bates	CP-5474	Exam	ID	07/01/2014
Jeffrey Dallin Bird	CP-5475	Reciprocity	TX	07/01/2014
Shawna Wilding Engen	CP-5476	Exam	ID	07/01/2014
Kenneth R Farrow	CP-5477	Reciprocity	CA	07/01/2014
Kyle Lee Holstine	CP-5478	Exam	ID	07/01/2014
Lisa Leigh Kasney	CP-5479	Reciprocity	TX	07/01/2014
Brock Glen Searle	CP-5480	Exam	ID	07/01/2014
Abel Soares	CP-5481	Exam	ID	07/01/2014
Katie Marie Wilson	CP-5482	Exam	ID	07/01/2014
Brooks Tracy Bodily	CP-5483	Exam	ID	07/01/2014
Laura Anne Ray	CP-5484	Exam	ID	07/01/2014
Jared Daniel Rucks	CP-5485	Exam	ID	07/07/2014
Sheena Marie Garcia	CP-5486	Exam	ID	07/07/2014
Jennifer Marie Kuehn	CP-5487	Exam	ID	07/08/2014
Kerri M Ohse	CP-5488	Exam	ID	07/09/2014
Jace Michael Katseanes	CP-5489	Exam	ID	07/10/2014
Patrick Rory O'Shaughnessy	CP-5490	Reciprocity	WA	07/10/2014

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## Vacancies on the PROC Committee

Anyone interested in applying for the Peer Review Oversight Committee may email an application of interest to [ISBA@isba.idaho.gov](mailto:ISBA@isba.idaho.gov) with the Subject line of PROC application. Applications will be accepted through December 31, 2014. Appointments will be made to the two vacancies during the April 2015 Board Meeting. Interested applicants must be with a Peer Reviewable Firm.

### April - May 2014

Ryan Ballain  
Steve Bates  
Brooks Bodily  
Emily Brawley  
Nicholas Burrows-Hall  
Sheena Garcia  
Thomas Golden  
Angelica Guzman  
Adam Heisler  
James Jones  
Jace Katseanes  
Jennifer Kuehn  
Ryan Lee  
Laura Ray  
Michael Rowley  
Jared Rucks  
Abel Soares III  
Nickolas Thiros  
Juliana Tucker  
David Walquist  
John Wonderlich  
Roman Ybarlucea

## Pass Lists

### July - August 2014

Lindsay M. Andrysiak  
Juline A. Berning  
Jeremy J. Holcomb  
B Russell Mower  
Justin C. Murdoch  
Michael J. Murphy  
Andrew J. Newman  
Michael T. Seven  
Daniel J. Sorensen  
Michael D. Wright  
Xiang Zeng

continued

# New Licensees

July 24, 2014 thru October 14, 2014

Karl Robert Pedersen	CP-5491	Exam	ID	07/24/14
James Robert Jones	CP-5492	Exam	ID	07/24/14
Kristin Lee O'Connor	CP-5493	Exam	ID	07/24/14
Gregory Larry Edgar	CP-5494	Grade Transfer	IL	07/24/14
Adam Joshua Heisler	CP-5495	Exam	ID	07/31/14
Kari Jean Ott	CP-5496	Reciprocity	OR	07/31/14
George Wright Wilber	CP-5497	Reciprocity	OR	07/31/14
Kari Anderson Cook	CP-5498	Exam	ID	07/31/14
Lara Michelle Carlone	CP-5499	Reciprocity	WA	07/31/14
Ryan Daniel Ballain	CP-5500	Exam	ID	07/31/14
Ryan Curt Ballestero	CP-5501	Exam	ID	08/12/14
Jex Hillam Bjorn	CP-5502	Reciprocity	WA	08/12/14
Brent Arthur Mills	CP-5503	Reciprocity	WA	08/12/14
Ryan Wayne Paluso	CP-5504	Exam	ID	08/12/14
Alexa Nicole Chiuppi	CP-5505	Reciprocity	MA	08/12/14
Jeremy James Holcomb	CP-5506	Exam	ID	08/12/14
Cara Renee Wilber	CP-5507	Reciprocity	OR	08/12/14
Angelica Guzman	CP-5508	Exam	ID	08/12/14
Emily King Brawley	CP-5509	Exam	ID	08/12/14
Michael John Murphy	CP-5510	Exam	ID	08/12/14
Dale L Russell	CP-5511	Reciprocity	WA	08/12/14
Andrew Jack Newman	CP-5512	Exam	ID	08/14/14
Brett Alan Bierwagen	CP-5513	Grade Transfer	MT	08/28/14
Walter Louis Schultz	CP-5514	Reciprocity	OR	08/28/14
Heidi Noelle Morgan	CP-5515	Reciprocity	WA	08/28/14
Lindsay Marie Andrysiak	CP-5516	Exam	ID	08/28/14
Robin Danielle Schmidt	CP-5517	Exam	ID	08/28/14
B Russell Mower	CP-5518	Exam	ID	09/10/14
Terri Janel Hunter	CP-5519	Exam	ID	09/10/14
Jace Arnold Briggs	CP-5520	Reciprocity	CO	09/10/14
Ryan David Lee	CP-5521	Exam	ID	09/11/14
John Russell Wonderlich	CP-5522	Exam	ID	09/18/14
Lois Jane Salinas	CP-5523	Exam	ID	09/23/14
Michael Taylor Seven	CP-5524	Exam	ID	10/01/14
Juline Azina Berning	CP-5525	Exam	ID	10/01/14
Marshall Todd Bratton	CP-5526	Reciprocity	WA	10/14/14
Larry Dwayne Gibbons	CP-5527	Exam	ID	10/14/14

## Peer Review Oversight Committee

The Board's Peer Review Oversight Committee met on November 14, 2014. 77 Firms received a report grade and were accepted between September 1, 2013 and November 5, 2014. There are currently 265 Active Firms registered with the board. Registration is required yearly for any firm providing any attest work of Audits, Reviews or Compilations. Any firm changing the scope of work provided to include attest work must register with the Board with 30 days.

The committee recommended a reminder to all firms of the importance of listing all audits of any EBP within the pre Peer Review questionnaire. AICPA is recalling any peer review that should have had an EBP engagement listed. Replacement Peer Reviews from the Recalled Reviews are not to take the place of the 3 year regularly scheduled Peer Reviews. The committee expressed the concern that many firms receive a Pass with Deficiency because of lack of keeping up with the AICPA requirements.

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## **Discipline**

Dora Prudhomme CP-2955

Boise, Idaho

The Board filed a complaint against Ms. Prudhomme alleging Ms. Prudhomme violated provisions of the Idaho Accountancy Act and Rules including conduct which reflects adversely on the licensee's fitness to perform services. Ms. Prudhomme entered into a stipulated consent agreement which included Ms. Prudhomme's license be suspended for two years at the end of which she may petition the Board for reinstatement of her license pursuant to the provisions of the Idaho Code; and Ms. Prudhomme be placed on probation for one year after her license is reinstated. Ms. Prudhomme was also ordered to pay \$2,000 in administrative fees and \$2,000 in attorney fees to the Idaho State Board of Accountancy.

## **In Memory**

Thomas J Hamilton  
CP-1066

William 'Bill' Knudsen  
CP-0533

Larry Simmons  
CP-0435

John Dahl  
CP-0073

Raymond Sargent  
CP-1302

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