LEARN

It’s CPE Time Again!

Have you logged into your personal online CPE report and checked your requirement for 2016?

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 login is your license number and your personal PIN.

New licensees that received their license in 2016 are required to complete at minimum a 2 hour credit Idaho State Specific Ethics Course. This is the only requirement for your CPE reporting and must be completed prior to December 31, 2016. **NOTE** the AICPA course you completed to become licensed does not fulfill this requirement.

It is imperative that you keep a current email address on file with the Board office as reminders are e-mailed. If you receive an e-mail stating that we have not received your CPE report and you believe you submitted your report, PLEASE verify by either going online or calling the Board office.

When submitting your CPE, make sure you see the message “Your CPE data has been submitted”. If you do not see this message, your CPE report has not been acknowledged by our system.

If you want to **change your license status** you must login to our online CPE reporting site to make the change. To be timely and avoid late reporting fines, this must be done by January 31st, 2017.

CPE fines start at midnight, 12:00 AM Mountain Time February 1st. Any reports received after this time will carry a $100 late fine and the fine increases $50 each month until it is submitted.

**REMEMBER** your 2016 CPE courses must be completed and certificates dated on or before December 31, 2016!

**REPORTING DEADLINE** is January 31, 2017.

All questions can be directed to Tami Helton, CPE Coordinator, at: tami.helton@isba.idaho.gov or by calling the Board office at: (208) 334-2490.

Board Member Changes

Governor C. L. “Butch” Otter appointed Mr. Jason Peery, CPA, from Meridian to the Idaho State Board of Accountancy for the term of September 2016 thru August 2021. Welcome Jason!

Jason replaces Cheryl Guiddy, CPA, who served on the Board from September 2011 thru August 2016. Cheryl served as Board Chair during this past year.

Thank you to Cheryl for her dedication and service to the Board.

Mr. Terry Bayless, CPA, now serves as the Board Chair.
2016 AICPA/NASBA Statement of Standards Changes!

The Board recently adopted the 2016 AICPA/NASBA Statement of Standards in whole, retroactive to January 1, 2016. Two major changes that each licensee needs to be aware of are the addition of Blended and Nano learning. Below you will find information regarding these two new learning methods. Licensees should also familiarize themselves with the CPE program measurement section below which discusses the awarding of CPE credits for group programs, independent study, blended learning, self-study, and nano learning.

**Blended Learning:** An educational program incorporating multiple learning formats. **Standard No. 11.** Blended learning programs must use instructional methods that clearly define learning objectives and guide the participant through a program of learning. Pre-program, post program, and homework assignments should enhance the learning program experience and must relate to the defined learning objectives of the program.

**Nano Learning Program:** A tutorial program designed to permit a participant to learn a given subject in a 10-minute time frame through the use of electronic media (including technology applications and processes and computer-based or web-based technology) and without interaction with a real-time instructor. A Nano learning program differs from a self-study program in that it is typically focused on a single learning objective and is not paper-based. A Nano learning program is not a group program. Nano learning is not a substitute for comprehensive programs addressing complex issues.

**CPE Program Measurement**

3.4 - Standards for CPE Program Measurement **Standard No. 16.** Sponsored learning activities are measured by actual program length, with one 50-minute period equal to one CPE credit. Sponsors may recommend CPE credits under the following scenarios:

- Group programs, independent study, and blended learning programs – A minimum of one full credit must be awarded initially, but after the first credit has been earned, credits may be awarded in one-fifth increments or in one-half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).

- Self-study – A minimum of one-half credit must be awarded initially, but after the first full credit has been earned, credits may be awarded in one-fifth increments or in one half increments (0.5, 1.0, x.2, x.4, x.5, x.6, x.8, and so on).

- Nano learning – Credits must be awarded only as one-fifth credit (0.2 credit). A 20-minute program would have to be produced as two stand-alone nano learning programs.

Sponsors may round down CPE credits awarded to the nearest one-fifth, one-half, or whole credit at their discretion and as appropriate for the instructional delivery method; however, the CPA claiming CPE credits should refer to respective state board requirements regarding acceptability of one-fifth and one-half CPE credits. Only learning content portions of programs (including pre-program, post-program, and homework assignments, when incorporated into a blended learning program) qualify toward eligible credit amounts. Time for activities outside of actual learning content, including, for example, excessive welcome and introductions, housekeeping instructions, and breaks, is not accepted toward credit.

Click here to access the new 2016 AICPA/NASBA Statement of Standards.
Message from the Board Chair

Life is good when you are having fun and enjoying it. If the next year is anything like the past four years, my life will be fulfilling and good. I will also get to strike off one more item from my bucket list.

In the year ahead, I am looking forward to assisting the Board in working with the Idaho Society of CPA’s (ISCPA) with the upcoming proposed legislative changes within the Idaho Accountancy Act and Rules. The Board has been working with the ISCPA to change the definition of “Attest” within the Accountancy Act. The definition of Attest is being amended to be in conformance with the Uniform Accountancy Act and includes references to the Public Company Accounting Oversight Board (PCAOB).

The Board is also looking to make a clarification within the Accountancy Act so that the Board is permitted to consider a licensee or proposed licensee’s conviction of or a guilty plea to any crime involving moral turpitude, an element of which is dishonesty or fraud, under the laws of any state or country, even where the licensee or proposed licensee has obtained a withheld judgment or other order or decree of expungement.

In regards to rulemaking going before the legislature in January, a rule is being proposed to emphasize licensees who let their license lapse and elect not to have their license moved to a status of “inactive” or “retired” status may use the word “former” without violating sections of the Accountancy Act.

Nationally, there are a number of issues the Idaho Board will be monitoring including the launch of the new CPA Exam in April, the evolution of Peer Review, and the status’ of Inactive/Retired CPA’s to name a few.

In addition, I will continue to serve on NASBAs Continuing Professional Education (CPE) committee working with board members and staff of other jurisdictions at NASBA’s Regional and Annual Conferences.

Finally, remember to complete your CPE and file your report timely. Serving as the liaison to the Continuing Professional Education committee for the past few years, it is interesting to find out what courses individuals are taking to complete their CPE requirements. Please keep in mind CPAs should participate in learning activities that maintain and/or improve their professional competence.

Thank you for the opportunity to serve as Chairman of the Idaho State Board of Accountancy.

Terry

Important Dates to Remember!

December 31st  CPE Course Completion - courses must be completed and certificates dated on or before December 31st.

January 31st  CPE Reporting — all CPE reports must be submitted to the Board office. Late fines will be assessed beginning at $100 and can reach up to $300. *NOTE* If you are changing your license status or requesting an extension you must submit your CPE report.

June 30th  License Renewal — fines will be assessed for all late renewals and non-compliance of due dates. You will be placed into Board Lapsed status if you have not paid your license renewal fee by August 1st. *NOTE* If you are changing your license status you must log in to renew your license to change your license status.

September 30th  Firm Registration Renewal — fines will be assessed at $100.00 per licensee for late Firm registration.

http://isba.idaho.gov/htm/onlineservices.htm
Idaho Accountancy Rule 302

(Licensee Notification Requirements).

Licensees granted privileges to practice as a certified public accountant or licensed public accountant in Idaho are required to be aware of and comply with the Idaho Accountancy Act and Rules.

What are the Notification Requirements regarding change of address, felony charge or other agency action?

Rule 302 of the Idaho Accountancy Rules provides that within thirty (30) days after its occurrence, a licensee shall notify the Board, in writing of:

- **Address Change.** A change in the licensee’s business address, residence address, or business connection, employer, or principal place of business;

- **Felony Charge.** Any felony charges; or

- **Actions Taken.** The issuance, denial, disciplinary action, restriction, revocation, or suspension of a certificate, license, or permit by another state or by any federal agency.

The failure to strictly comply with Rule 302 can result in the imposition of discipline, administrative penalties or both. If you have a question about whether Rule 302 applies to your situation, we encourage you to contact the Board office at (208) 334-2490. You may also e-mail us at isba@isba.idaho.gov or submit your address change online at:  https://isba.idaho.gov/htm/onlineservices.htm.

What are the Idaho Accountancy Rules?

The Idaho Accountancy Rules govern the administration and enforcement of the Idaho Accountancy Act. The Idaho Accountancy Rules are adopted by the Idaho State Board of Accountancy. The Board’s power to adopt the Idaho Accountancy Rules can be found at Idaho Code Section 54-204. It is the responsibility of every licensee granted practice privileges in the state of Idaho to comply with both the Idaho Accountancy Act and Idaho Accountancy Rules. Where can I find the Idaho Accountancy Rules?

A current version of the Idaho Accountancy Rules (IDAPA 01.01.01) can be found on the Board’s website:  www.isba.idaho.gov by clicking on the link in the right hand corner. Copies are also available at the Board office.
The Idaho State Board of Accountancy proposed one rule change for the 2017 Idaho Legislative Session. 

Add Rule 511 Formerly License to state any person who was licensed by the Board and who chose to let their license lapse or had their licensed lapsed by the Board, may place the word “former” adjacent to their CPA or LPA title on any business card, letterhead or any other document or device so long as at the time the licensee lapsed, the person was in good standing with the Board.

This proposed rule change was published in the Idaho Administrative Bulletin dated September 7, 2016.

There were no written comments from the public during this publication.

By vote of the Board, this rule has been adopted by the agency and will be published in the December 7, 2016 Idaho Administrative Bulletin and is now pending review by the 2016 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.

**DISCIPLINARY ACTION**

CP-4318  Lisa S. Mee  Idaho Falls, Idaho  
The Idaho State Board of Accountancy filed a complaint for failure to comply with Peer Review requirements and a failure to respond timely to a Board inquiry, Rule 407.01. Ms. Mee entered into a Stipulation and Consent Agreement with the Board to have the past due Peer Review completed for her firm, Reliant Group Inc., and pay $3,750 in attorney fees, costs and administrative penalties.

**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
- employer

Submit your contact information online at: isba.idaho.gov
New Licensees

CP-5714—CP-5772

Brian Lester Richins  CP-5714  Reciprocity  OR
Thomas Rossi Wall  CP-5715  Reciprocity  CA
Ashley Ann Montgomery  CP-5716  Reciprocity  UT
Emelie Raquel Rodriguez  CP-5717  Exam  ID
Toralyn Hill Jones  CP-5718  Exam  ID
Jonathon Wade Miller  CP-5719  Reciprocity  WA
Merlyn Jenifer  CP-5720  Grade Transfer  AK
Mark Jolley Kohler  CP-5721  Reciprocity  UT
Jennifer Paige Jenkins  CP-5722  Reciprocity  FL
Samaj Neupane  CP-5723  Exam  ID
Thomas James Golden  CP-5724  Reciprocity  OR
Starlynn Hailey Nipp  CP-5725  Exam  ID
Steven Daniel Menicucci  CP-5726  Exam  ID
Carrie Lee Peterman  CP-5727  Exam  ID
Stephen Jacob Speidel  CP-5728  Reciprocity  KY
Thomas Blaine Hennessey  CP-5729  Exam  ID
Jacy Megan Ross  CP-5730  Exam  ID
Kristopher Aaron Mayhew  CP-5731  Reciprocity  WA
Aurelie Renee Bayer-Boloix  CP-5732  Exam  ID
Matthew Kim Svetich  CP-5733  Reciprocity  CA
Michele Catherine Obrien-Rose  CP-5734  Reciprocity  CO
Brian Eugene Tippetts  CP-5735  Exam  ID
Bailey Karen Stibal  CP-5736  Exam  ID
Justin Ray Armstrong  CP-5737  Exam  ID
Nathan McKell Riggs  CP-5738  Reciprocity  UT
Kenneth Barry Cunningham  CP-5739  Reciprocity  CA
Beth Lindsey Tingey  CP-5740  Reciprocity  OK
Cade Lyn Jones  CP-5741  Reciprocity  UT
Joshua David Kunde  CP-5742  Reciprocity  UT
Kimberly Christine Nelson  CP-5743  Exam  ID
Christopher Norvil Elliott  CP-5744  Exam  ID
Kevin Roy Albaugh  CP-5745  Reciprocity  WA
Chase Anders Carlin  CP-5746  Reciprocity  WA
Orrin Don Cellan  CP-5747  Exam  ID
Kathryn Lucille Owen  CP-5748  Exam  ID
Robert Sherral Agnew  CP-5749  Exam  ID
Eva Marie Ackley  CP-5750  Reciprocity  WA
Andrew Gaskill Livingston  CP-5751  Reciprocity  WA
Sara Joy Ruyle Knight  CP-5752  Exam  ID
Jarek Zatloukal  CP-5753  Exam  ID

Continued on next page.
Exam Pass List

<table>
<thead>
<tr>
<th>Student Name</th>
<th>Exam ID</th>
<th>Passed Quarter</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kristin Dawn Van Patten</td>
<td>CP-5754</td>
<td>ID</td>
</tr>
<tr>
<td>Alana BreAnn Moore</td>
<td>CP-5755</td>
<td>ID</td>
</tr>
<tr>
<td>David Elvin Hegstrom</td>
<td>CP-5756</td>
<td>ID</td>
</tr>
<tr>
<td>Mark William F Harris</td>
<td>CP-5757</td>
<td>ID</td>
</tr>
<tr>
<td>Emily Linn Rose</td>
<td>CP-5758</td>
<td>ID</td>
</tr>
<tr>
<td>Kimberly Ann Naaf</td>
<td>CP-5759</td>
<td>ID</td>
</tr>
<tr>
<td>Kiley Michelle MacDonald</td>
<td>CP-5760</td>
<td>ID</td>
</tr>
<tr>
<td>Alexi Page Hash</td>
<td>CP-5761</td>
<td>ID</td>
</tr>
<tr>
<td>Lisa Rae Turner</td>
<td>CP-5762</td>
<td>Reciprocity AK</td>
</tr>
<tr>
<td>Wesley Robert Squire</td>
<td>CP-5763</td>
<td>ID</td>
</tr>
<tr>
<td>Ignatius Charles Epkey</td>
<td>CP-5764</td>
<td>ID</td>
</tr>
<tr>
<td>Jared Clayton Lyons</td>
<td>CP-5765</td>
<td>ID</td>
</tr>
<tr>
<td>Colin Drew Redifer</td>
<td>CP-5766</td>
<td>ID</td>
</tr>
<tr>
<td>Megan Lyn Walker</td>
<td>CP-5767</td>
<td>ID</td>
</tr>
<tr>
<td>Robert Leroy Scheffler</td>
<td>CP-5768</td>
<td>Reciprocity CA</td>
</tr>
<tr>
<td>Vanessa Aubrie Davis</td>
<td>CP-5769</td>
<td>Reciprocity AR</td>
</tr>
<tr>
<td>Rachel Clarisa Peterson</td>
<td>CP-5770</td>
<td>Grade Transfer NV</td>
</tr>
<tr>
<td>Roger M Sharp</td>
<td>CP-5771</td>
<td>Reciprocity MN</td>
</tr>
<tr>
<td>Curtis Mark Simmons</td>
<td>CP-5772</td>
<td>Reciprocity CA</td>
</tr>
</tbody>
</table>

---

Exam Pass List

April-May 2016 2nd Qtr
- Bryan Brazil
- Christopher Elliott
- Patrick Espeland
- Kitrick Galloway
- Robert Gilbert
- Kyle Harris
- Brenda McCandless
- Steven Menicucci
- John Millick
- Tyson Moore
- Starlynn Nipp
- Zachary Spohn
- Mollie Sweet
- Alicia Willis
- Emily Wolff
- Jared Zatloukal

July-Aug 2016 3rd Qtr
- Jonathan Davenport
- Ignatius Epkey
- Mark Harris
- David Hegstrom
- Emily Hurley
- Jeff Kidd
- Sara Knight
- Aaron Kunde
- Kiley MacDonald
- Burke McArthur
- Timothy McGree
- Emily Meppen
- Alana Moore
- Kimberly Naaf

- Christopher Nash
- Kathryn Owen
- Colin Redifer
- Vance Rogers
- Derek Schwabedissen
- Lisa Sharpe
- Rachael Siddoway
- Wesley Squire
- Benjamin Teare
- Kristin Van Patten
- Megan Walker
- Tabbatha Willis
- Aaron Wolfley
- Kelli Zemanek

Let Your Results Do the Talking
Board Members

Terry M. Bayless Sr, CPA  
208-888-3431  
tbaylesssr@aol.com

Chair, Meridian

David Westfall, CPA  
208-878-0466  
westfall@pmt.org

Vice-Secretary, Burley

Scott Dockins, CPA  
208-882-2211  
sdockins@presnellgage.com

Treasurer, Moscow

T. Layne VanOrden, CPA  
208-785-7234  
tlvo@vlccpa.com

Secretary, Blackfoot

Kay Bradford  
208-465-0970  
ikbrad@msn.com

Public Member, Nampa

D. Jae Hallett, CPA  
208-344-7150  
jhallett@eidebailly.com

CPA Member, Boise

Jason Peery, CPA  
208-375-1771  
jason@growrasmussen.com

CPA Member, Boise

Office Closures

Thursday, November 24, 2016
Monday, December 26, 2016
Monday, January 2, 2017
Monday, January 16, 2017
Monday, February 20, 2017
Monday, May 29, 2017
Tuesday, July 4, 2017
Monday, September 4, 2017
Monday, October 9, 2017
Friday, November 10, 2017
Thursday, November 23, 2017
Monday, December 25, 2017

2017 Board Meetings

Thursday, January 12, 2017
Wednesday, April 26, 2017
Thursday, July 27, 2017
Thursday, October 19, 2017

Board Staff

Kent A. Absec  
Executive Director  
kent.absec@isba.idaho.gov

Sandy Bly  
Administrative Assistant II  
sandy.bly@isba.idaho.gov

Tami Helton  
Technical Records Specialist II  
tami.helton@isba.idaho.gov

Mary Robinson  
Office Specialist II  
mary.robinson@isba.idaho.gov

Idaho State Board of Accountancy

3101 W Main St. Ste. 210  
Boise, ID 83702

Or

PO Box 83720  
Boise, ID 83720-0002

E-mail: isba@isba.idaho.gov

Website: www.isba.idaho.gov

find us on facebook!