Notice of Intent to Promulgate Rules—Negotiated Rulemaking

The Board is considering updating a few rules in the upcoming 2019 legislative session and will be holding a **Negotiated Rule Meeting** on Wednesday, July 18th, 2pm (MDT) at the Board office in Boise. The Board’s address can be found on the last page of this newsletter. If you are not in the area you may call into the meeting using this toll free number 1-877-820-7831, using the participant code: 957362. Additionally, anyone may submit written comments directed to Kent A Absec, Executive Director either by mail or email, kent.absec@isba.idaho.gov and must be delivered on or before July 18, 2018. Below are the Accountancy Rules the Board is looking to update.

*Rule 108: Rule would eliminate reference to the former paper-based exam which is no longer applicable. The rule will now focus only on the applicable computer-based exam.  

*Rule 304: Rule would allow the agency to utilize established substantial equivalency standards of other states as established by the National Association of State Boards of Accountancy, NASBA, to help make a more efficient and less challenging process for reciprocal license applicants. This will allow the agency to gather information from the Accountancy Licensing Database electronically instead of requiring a candidate to have another jurisdiction supply the information to Idaho on a paper based medium.

*Rule 502: Rule would now allow licensees with a status of CPA-Retired or CPA-Inactive to provide volunteer accounting services that they were prohibited from doing in the past or as the current rule stands. Individuals in these status’ will now be able to serve on Boards of non-profit organizations such as Homeowner Associations and assist citizens in the Volunteer Income Tax Assistance, VITA, program, for example.

*Rule 606 - This rule is being updated to reflect that a firm/licensee that is advised by a peer reviewer or team captain that a grade of pass with deficiencies or fail will be recommended on their peer review must notify the Board within 30 days of said advisement. Amending this rule is needed to 1) help protect the public, those that rely on reports issued by CPAs and 2) to help firms/licensees be in compliance when issuing peer reviewable services for clients.

*Rule 617 – This rule is being amended to help the Board take appropriate action to protect the public should the Board determine through the peer review process that a firm/licensee’s performance and/or reporting practices are not or may not be in accordance with applicable professional standards.

Click to view the **Notice of Intent to Promulgate Rules—negotiated Rulemaking**.
In Memory of

PA-0186
Donald G Eisele

PA-0263
William Whipple

CP-0455
William Earl Morris

CP-1189
Albert John Brookhart

CP-1862
Sharlene K Stredwick

CP-4448
Robert J Leslie

---

Note from the Board Chair

As we near the end of ISBA’s fiscal year and my final year on the Board, I’m grateful for the opportunity to serve as chair and board member of the Idaho State Board of Accountancy. Over the last five years I have met some outstanding fellow CPAs from our state, as well as from around the country. As a member of the National Association of State Boards of Accountancy (NASBA), the ISBA has been a dedicated advocate for its stakeholders. Our attendance at regional and national meetings to express our views on many national regulatory, licensure and educational issues related to the CPA credential is an important part of that advocacy.

On a state level, upcoming issues or changes that the ISBA will be reviewing are related to amending certain rules that have become antiquated at most, or simply need updating to reflect current standards. For example, rule references to the paper CPA exam, licensure for reciprocal license applicants and addressing the status of CPA-Retired or CPA-Inactive licensees. Periodically the rules need revisional housekeeping updates to ensure their current and relative connotation while other rules require that we make certain there are no unnecessary obstacles to ISBA licensees or CPAs in other jurisdictions that want to become licensed as a CPA in Idaho.

On a national level, one of the current issues NASBA has challenged its membership to consider is how the current CPA model might be further defined to include “data technologists”. Specifically, NASBA leaders have formed a task force to consider how education, examination and experience requirements might be modified or enhanced to bring data technologists into the profession and further the professional relevance as well as the CPA skill set.

I cannot express strongly enough my appreciation of our dedicated ISBA executive director and staff who not only work with Idaho licensees but who also continuously monitor proposed regulatory changes on a national and state level to ensure our rules are relevant. It has been a privilege and honor to work with these professionals over the last five years.

Dave Westfall, CPA - Board Chair

---

“One should study mathematics simply because it helps to arrange one’s ideas.”

-M.W. Lomonossow

What is my CPE requirement for the current year?

You may access our Interactive CPE Reporting system via the Board’s website through-out the year adding your completed CPE courses. Just make sure to save and log out of the system to retain the information you have added. You will see what you submitted for the prior year and what you owe for the current year. It’s under the CPE link at www.isba.idaho.gov, login with your License Number and PIN.

Make sure to click the submit button AFTER you have reported all of your completed CPE for the year!
Firm Registration Deadline
The deadline for Firm renewal is September 30th. Late Firm Registration fines begin October 1 at $100 PER LICENSEE with the firm.

Peer Reviews are required every three years for registered firms. The Peer Review schedules are made through your Administrating Organization.

It is each Firm’s responsibility to submit copies of all required documentation of their peer review as outlined in Rule 606.02 within the described timeframe.

New CPE Reporting
Instead of reporting the location of the courses you completed, you will report the delivery method of the courses.

Delivery methods are as follows: Group, Independent, Blended, Self-study, Nano, Instructor, or College.

Moved?
Per Idaho Accountancy Rule 302.01 license holders are to notify the Board within 30 days of any change of: Contact information which includes your email address, Business connection, or Employer. We cannot contact you if we do not have current contact information.

Also we need your help, with all the protective software guidelines, please add isba@isba.idaho.gov to your email contact list in order for you to receive our email reminders. Link to update your contact information: https://www.accessidaho.org/secure/boa/services.html

Investigators and Expert Witnesses Wanted!
Investigators and expert witnesses are critical to the enforcement process. However, many Boards of Accountancy do not have experienced accounting investigators and experts affiliated with the boards.

In an effort to assist Executive Directors locate the appropriate investigator or expert witness for their particular situation, NASBA maintains a database of investigators and expert witnesses. The larger the database of qualified investigators and expert witnesses, the more effective the enforcement process becomes. That’s why NASBA is asking for your help in identifying individuals like yourself to add to the pool.

What You Will Need to Apply
To apply to be included in either pool, you will need the following information and materials:

Be sure to read the NASBA Agreement prior to clicking Submit.

1) License information for each jurisdiction in which you are licensed
2) A list of your areas of expertise, chosen from these options
3) Your resume, in an uploadable format (pdf or Word file)
4) Your hourly compensation rate
5) Your expense policy

Application Links
If you are interested in applying or know someone with excellent qualifications who should consider applying, here are links to the applications:
Investigator Application
Expert Witness Application

Note: Information on the individuals approved for inclusion in the database will be released to Board of Accountancy Executive Directors upon request.
New Licensees:

CP-5906 through CP-5971

Troy Earl
Rachel Pantone
Samantha Keating
Lorraine Burkey
Jennifer Retana
Wendell Delano
Chelsea Bateman
Anjanette Call
Joseph Tocco
Wesley Grunenberg
Landon Hartley
Heidi Carey
John White
Amanda Gutteridge
Vickie Scharr
Matthew Goodfellow
Derek Schwabedissen
John Watters
Kyle Billman
William Crook
Kellie Bergey
Kimberly Wessels
Kristi Thiel
Kereen Dose
Amanda Copeland
Timothy Gutteridge
Julie Grunzweig
Nathan Faler
James Kohn
Arnulfo Garza
Mary Pasto
Ada Beall
Scott Babcock
Shawn Barber
William Caldwell
Richard Brockel
Karla Esparza
Jordan Lamprecht
Christopher Matika
Alexa Wheeler
Andrea Braden
Robb Hayes
Clark Baldus
Steven Meadows

Exam ID 10/12/2017
Exam ID 10/18/2017
Exam ID 10/18/2017
Reciprocity ID 10/26/2017
Reciprocity ID 10/26/2017
Exam ID 10/26/2017
Exam ID 10/26/2017
Exam ID 10/26/2017
Exam ID 10/26/2017
Exam ID 11/06/2017
Exam ID 11/06/2017
Reciprocity ID 11/06/2017
Reciprocity ID 11/06/2017
Reciprocity ID 11/15/2017
Exam ID 11/15/2017
Exam ID 11/16/2017
Reciprocity ID 11/29/2017
Reciprocity ID 11/29/2017
Reciprocity ID 12/12/2017
Exam ID 12/21/2017
Exam ID 01/02/2018
Exam ID 01/02/2018
Reciprocity ID 01/02/2018
Reciprocity ID 01/02/2018
Reciprocity ID 01/02/2018
Reciprocity ID 01/02/2018
Exam ID 01/02/2018
Exam ID 01/03/2018
Exam ID 01/03/2018
Reciprocity ID 01/03/2018
Exam ID 01/17/2018
Exam ID 01/17/2018
Exam ID 01/17/2018
Exam ID 01/17/2018
Exam ID 01/17/2018
Exam ID 01/17/2018
Reciprocity ID 01/17/2018
Reciprocity ID 01/17/2018
Reciprocity ID 01/17/2018
Reciprocity ID 01/17/2018
Reciprocity ID 01/17/2018
Reciprocity ID 01/17/2018
Reciprocity ID 01/17/2018
Reciprocity ID 01/17/2018

Continued on next page
### Mission Statement

The mission of the Idaho State Board of Accountancy is to protect the public by assuring certified public accountants and licensed public accountants under its jurisdiction are adhering to the statutes and rules regarding qualification, professional ethics and conduct.

### Vision

The Idaho State Board of Accountancy is committed to the protection of the public by enhancing the integrity of the profession through fair, impartial, effective, and efficient governance.

### Exam Pass List

#### Oct-Nov-Dec 2017

<table>
<thead>
<tr>
<th>Name</th>
<th>Code</th>
<th>Grade Transfer</th>
<th>State</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kelli Zemanek</td>
<td>CP-5950</td>
<td>Exam</td>
<td>ID</td>
<td>01/17/2018</td>
</tr>
<tr>
<td>Zackary Gutches</td>
<td>CP-5951</td>
<td>Grade Transfer</td>
<td>AK</td>
<td>01/25/2018</td>
</tr>
<tr>
<td>Kaelie Cardoza</td>
<td>CP-5952</td>
<td>Grade Transfer</td>
<td>CA</td>
<td>01/25/2018</td>
</tr>
<tr>
<td>Tyler Akins</td>
<td>CP-5953</td>
<td>Reciprocity</td>
<td>OK</td>
<td>01/25/2018</td>
</tr>
<tr>
<td>Daniel Norton</td>
<td>CP-5954</td>
<td>Grade Transfer</td>
<td>VA</td>
<td>01/25/2018</td>
</tr>
<tr>
<td>Tyrel Garner</td>
<td>CP-5955</td>
<td>Exam</td>
<td>ID</td>
<td>01/25/2018</td>
</tr>
<tr>
<td>Evan Mclaughlin</td>
<td>CP-5956</td>
<td>Reciprocity</td>
<td>VA</td>
<td>01/25/2018</td>
</tr>
<tr>
<td>Richard Arnold</td>
<td>CP-5957</td>
<td>Exam</td>
<td>ID</td>
<td>01/30/2018</td>
</tr>
<tr>
<td>Kayla Allison</td>
<td>CP-5958</td>
<td>Exam</td>
<td>ID</td>
<td>02/01/2018</td>
</tr>
<tr>
<td>Rosanne Seig</td>
<td>CP-5959</td>
<td>Reciprocity</td>
<td>CA</td>
<td>02/06/2018</td>
</tr>
<tr>
<td>Ethan Coleman</td>
<td>CP-5960</td>
<td>Exam</td>
<td>ID</td>
<td>02/20/2018</td>
</tr>
<tr>
<td>Bradley Wright</td>
<td>CP-5961</td>
<td>Exam</td>
<td>ID</td>
<td>03/01/2018</td>
</tr>
<tr>
<td>Brandon Bush</td>
<td>CP-5962</td>
<td>Exam</td>
<td>ID</td>
<td>03/07/2018</td>
</tr>
<tr>
<td>Wenxia Li</td>
<td>CP-5963</td>
<td>Reciprocity</td>
<td>ND</td>
<td>03/07/2018</td>
</tr>
<tr>
<td>Sean Haire</td>
<td>CP-5964</td>
<td>Exam</td>
<td>ID</td>
<td>03/22/2018</td>
</tr>
<tr>
<td>Neil Clark</td>
<td>CP-5965</td>
<td>Exam</td>
<td>ID</td>
<td>03/22/2018</td>
</tr>
<tr>
<td>Imari Molifua</td>
<td>CP-5966</td>
<td>Exam</td>
<td>ID</td>
<td>03/22/2018</td>
</tr>
<tr>
<td>Melissa Warwick</td>
<td>CP-5967</td>
<td>Exam</td>
<td>ID</td>
<td>04/02/2018</td>
</tr>
<tr>
<td>John Abreu</td>
<td>CP-5968</td>
<td>Exam</td>
<td>ID</td>
<td>04/02/2018</td>
</tr>
<tr>
<td>Alexys Brower</td>
<td>CP-5969</td>
<td>Reciprocity</td>
<td>UT</td>
<td>04/04/2018</td>
</tr>
<tr>
<td>Samantha Smith</td>
<td>CP-5970</td>
<td>Exam</td>
<td>ID</td>
<td>04/04/2018</td>
</tr>
<tr>
<td>Sara Crumly</td>
<td>CP-5971</td>
<td>Exam</td>
<td>ID</td>
<td>04/17/2018</td>
</tr>
</tbody>
</table>

#### Jan-Feb-Mar 2018

<table>
<thead>
<tr>
<th>Name</th>
<th>Code</th>
<th>Grade Transfer</th>
<th>State</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Abreu</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yuen Allison</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nicole Anderson</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Morgan Ciavarella</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Neil Clark</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sara Crumly</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Brian Franklin</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sean Haire</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shandl McKee</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jessica Mishler</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Michael Moreau</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Isaac Ohm</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bailey Peterson</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>James Scott</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Samantha Smith</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Neelam Somani</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audra Stewart</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maria Thomas</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bradley Wright</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Disciplinary Action Taken

FR-0648 Corbett & Company Chtd. CPAs
The Idaho State Board of Accountancy filed a complaint for failure to comply with Peer Review requirements and failure to timely respond to inquiries from Board staff. The firm signed a Stipulation & Consent Agreement to pay $2,000 representing an administrative penalty of $1,000 for failure to timely commence an initial review, $500 for failure to timely respond to Board Staff and $500 in attorney fees. The firm successfully completed the peer review prior to the signing of Stipulation & Consent Agreement.

CP-2637 Janet Roe
The Board entered into a Stipulation & Consent Agreement which placed Ms. Roe's license in a status of Lapsed in Lieu of Discipline relating to the self-disclosure that Ms. Roe intended to enter a plea of guilty to making a false statement to an IRS agent in violation of the Idaho Accountancy Act & Rules. Ms. Roe will not be able to make an application for reinstatement of her license no sooner than the completion of any incarceration or probation related to the matter or for five years from the date of the order from the Board.

CP-4926 Sheena Marie Letourneau
The Board entered into a Stipulation & Consent Agreement with Ms. Letourneau stemming from a felony DUI of which Ms. Letourneau failed to notify the Board timely of the felony charge and for also failing to timely respond to Board Staff inquiries of the matter. Ms. Letourneau was placed on probation without restrictions for the duration or completion of both her supervised or unsupervised Criminal Probation. Ms. Letourneau was ordered to pay an administrative penalty in the amount of $3,000.