

Montana Board of Public Accountants

JANUARY 2017



In This Issue

Letter from the Board Chair	2
Officers and Committee Members	2
Practice Continuation Agreements.....	2
Members Appointed to Serve on National Committees	3
CPE Tracking System Reminder	3
Next Version of the CPA Exam	3
Expired Firms	4
Expired Certificates.....	5
Expired Permits	5
Administratively Suspended Licenses	8

The Honorable Steve Bullock Governor of Montana

Board Members

Dan Vuckovich, CPA, Chairperson
Wayne Hintz, CPA, Secretary
Linda Harris, CPA
Mike Huotte, CPA
Ranetta Jones, CPA
Lucinda "Cindy" Willis, Public
Member
Kathleen VanDyke, Public Member

Executive Officer

Grace Berger

Contact Information

Licensing Inquiry:
mtlicense@nasba.org

Renewal/Firm Registration Inquiry:
406-444-6880

CPE Audit:
gberger@mt.gov

Complaint Inquiry:
406-841-2319

Peer Review Inquiry:
carol@mscpa.org

General Board Inquiry:
406-841-2244

E-mail: dlibsdpac@mt.gov
Website: publicaccountant.mt.gov

A MEMBER OF
NASBA

EVOLUTION *of* PEER REVIEW



The AICPA continues to work on the evolution of peer review administration as part of the AICPA Enhancing Audit Quality initiative. Their ultimate objective is to improve audit performance by increasing consistency, efficiency and effectiveness of the peer review program administration.

Last year the AICPA issued a discussion paper to state societies and boards of accountancy, seeking comment on proposed amendments to the current program administration. The Board of Public Accountants issued comments on that exposure draft, expressing concern on a number of proposed program changes.

The AICPA received comments from 30 state societies and 25 boards of accountancy on the proposed changes. As a result of those comments and further discussion with stakeholders, the AICPA has incorporated a number of the suggestion and issued a revised proposal for exposure.

The Board will continue to evaluate and comment on recommended changes as this process progresses. We want to assure you that the Board is committed to ensuring that a reliable, cost effective peer review program exists for the licensees and consumers of Montana.

"The Board is committed to ensuring that a reliable, cost effective peer review program exists for the licensees and consumers of Montana."

LETTER FROM THE BOARD CHAIR: ANNUAL CPE

An annual task that the State Board performs is an audit of the CPA licensees' CPE. When you are renewing your annual license, it is crucial that you know that your CPE is up to date because if you renew your license, you are attesting that you have in fact met all the requirements for licensing which includes meeting the CPE requirements. Therefore, if the CPE audit determines your CPE does not meet the requirements, you could be subject to disciplinary actions. If during the renewal process you discover you have not met the CPE requirement, I would suggest that you make a CPE extension request of the State Board Office.



**Dan Vuckovich, CPA
Chair**

Some ask why we perform this annual CPE audit. To answer this question, I would first like to discuss the audit process and the current year audit findings. Each year our goal is to randomly select for audit roughly 20% of the licensees in Montana. The odds are pretty good you will be selected for an audit at some time in the future if you are licensed in Montana long enough. As you may or may not know, several years ago the Board contracted with the National Association of State Boards of Accountancy (NASBA) to request and review supporting information needed to verify the CPE that are being claimed by the licensee. We recently received a NASBA report on the information they reviewed for the last CPE audit. There were 334 licensees selected for audit and their audit findings were as follows:

- 249 Passed the CPE audit
- 3 Still in progress waiting for additional information
- 27 Did not comply with the audit
- 55 Failed the CPE audit

The Board is currently looking at the 27 licensees that did not comply with the audit and the 55 that failed the CPE audit to see what actions we may need to take. These two groups make up approximately 24.6% of the total licensees audited, which is a number that concerns me and validates the need for the annual CPE audit. I should tell you I was one of the 334 selected for audit this year and yes, I did pass.

The board is also watching closely the new developments in CPE and how CPEs are going to be offered in the future. There are proposed standards that would permit CPE credit for nano-learning and blended learning.

Nano-learning is defined as "a tutorial program designed to permit a participant to learn a given subject in a 10-minute timeframe 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."

Blended learning is defined as "an educational program incorporating multiple learning formats." Examples are e-learning, live or virtual classroom instruction, and workshops.

The Board will need to process these changes and how best to apply them to Montana licensees.

I wish you all a Happy and Prosperous 2017.....

Sincerely,

Dan Vuckovich, CPA, Chair

Practice Continuation Agreements

As a sole practitioner, do you have a plan in place to ensure that your clients' services and your employees' salaries will continue if you become incapacitated or die? What about safeguarding your client records? This is not a subject most of us want to think about but as the CPA profession continues to gray, it is becoming more of a necessity. In fact, a 2016 survey by the AICPA Private Company Practice Section found that only 7% of sole practitioners have a practice continuation agreement in place. While the statistics aren't nearly as dire for multi-owner firms, many of those have failed to implement such a plan, too.

NASBA and AICPA have recently completed the document [Practice Continuation Agreements: A Practice Survival Kit](#) to help practitioners develop a succession plan. A practice continuation agreement is a contract that ensures your practice is transferred to another CPA firm or individual in the event of your disability to death. Don't leave this burden to your family to sort out during an already difficult time.

While there is no requirement for such an agreement, the Board of Public Accountants recommends you consider addressing the issues surrounding the continuation of your practice or who will handle its closure. This Survival Kit can be found on the Board website.

MEMBERS APPOINTED TO SERVE ON NATIONAL COMMITTEES

Board members often volunteer to not only serve the profession at the state board level, but are often asked, and agree to serve at the national level. Two Montana Board of Public Accountant members have been tapped to serve on NASBA committees.

Dan Vuckovich, CPA, is serving his first year on the NASBA UAA (Uniform Accountancy Act) Committee. This is a joint AICPA-NASBA Committee consisting of 10 representatives from each organization. This committee generally establishes task forces to explore issues and the committee votes on possible amendments to the UAA. Proposed changes to the Model Rules are considered by this committee and handled much the same way. NASBA members vote and the AICPA members take an advisory vote on Model Rule amendments. The UAA and Model Rules provide guidance and assist states in regulating the profession on a more consistent basis.



Dan Vuckovich

Linda Harris, CPA, has been reappointed to the NASBA Diversity Committee. This is a seven member committee, focused on broadening diversity, both gender and ethnic, within the CPA profession. This committee is working on affecting change in the profession, from the students contemplating a career in public accounting, to those serving the profession in the classroom and those serving in leadership positions. The future of the profession will reflect the important work of this committee.



Linda Harris

NEXT VERSION OF THE CPA EXAM

STOP THE HUNT FOR INFO ABOUT THE NEXT VERSION OF THE CPA EXAM

For those planning to sit for the Uniform CPA Examination after April 1, 2017, the National Association of the State Boards of Accountancy (NASBA) provides a resource for everything you need to know about the examination at www.nasba.org/exams/the-next-version-of-the-cpa-exam/.

- **The Candidate Bulletin:** A handbook addressing everything you need to know about the Examination including:
 - Applying for the Examination
 - Scheduling Your Examination
 - Taking the Examination
 - Receiving Your Scores
- **Frequently Asked Questions:** A list of questions and answers relating to the Next Version of the CPA Exam.
- **Scheduling BEC and REG Exam Sections:** If you plan to sit for the BEC or REG sections on or after April 1, 2017, the earliest you may schedule your test date is March 11, 2017.



CPE Tracking System Friendly Reminder

Just a reminder that you can access your CPE record on the tracking system any time. Adding a course and completion documentation as you complete a course will make tracking your CPE quick and easy. And if you are selected for a random CPE audit, your work will already be done. You do not need to "submit to board" unless you are selected for audit and you are ready to be audited.

If you have not accessed your CPE tracking system account before, you will need to use the initial login password that was provided in May, 2015. If you no longer have that information, contact the Board office. If you have accessed your account before and can't remember how to log in, select "Forgot your password" option and a reset email will be sent to you.

Things to Remember

License Renewal Date:

December 31 annually

CPE Reporting Period:

January 1 – December 31 (every three years, rolling)

CPE General Requirement:

120 Hours

CPE Ethics Requirement:

2 Hours

CPE Credit Limitations:

- **Instruction:** Instructor credits are limited to 50% of total hours.
- **Published materials:** Authorship credits are limited to 25% of total hours.
- **Reviewer:** The maximum credit allowed for serving as a report reviewer under the board's profession monitoring program is 16 hours in any given calendar year reporting period. One hour of credit shall be granted per hour spent reviewing reports.

EXPIRED FIRMS AS OF JANUARY 13, 2017

As part of HB44 that was passed at the 2015 Legislative session, firms are no longer required to annually register multiple locations. This resulted in firms appearing to have expired firm registrations when, in fact, they are simply complying with the new requirement.

ABET CONSULTING PLLC	GLENN & ASSOCIATES, PLLC	PKF O'CONNOR DAVIES LLP
ABRAM M STEVENS CPA	GRANT THORNTON LLP	PRICEWATERHOUSECOOPERS LLP (CANADA)
ACCOUNTING PROFESSIONALS INC	HAWKINS ASH CPAS LLP	PRIGGE AND OTTEN CPAS PC
AL ANDERSON CPA	HAYNIE & COMPANY	REED & ASSOCIATES, CPAS, INC
ALAA JABER	HJ HUDSON CONSULTING LLC	RENEE MURPHY CPA
ALBORN, UITHOVEN, RIEKENBERG PC	HUFFINE MCMILLAN ARNTZEN AND RUCKMAN CPAS PLLP	RICHARD K DANIELS CPA
AM ACCOUNTING AND BUSINESS CONSULTING PLLC	HUGH A MCWHORTER PC	ROBERT D OTT CPA
AMERICAN FINANCIAL SERVICES INC	JAMES H SIMONS CPA PC	ROBERT D. OTT, CPA
AUDIT CONSULTING GROUP LLC	JAMES MCNAY CPA PC	ROBERT E HUGHES CPA
BANTZ AND COMPANY PC	JEFFREY WOLK AND CO INC	ROBERT J MARTELLE CPA
BJORKUND & MONTPLAISIR	JENNIFER A AMUNDSEN CPA	ROSS R STALCUP CPA
BRADY MARTZ AND ASSOCIATES PC GRAND FORKS OFFICE	JERRY R SAUTHER PC	RUDD AND COMPANY PLLC WEST YELLOWSTONE OFFICE
BURKE AND CO PC	JODI LYNN KLIND CPA	SANDY JO MARES CPA
BUSINESS ACCOUNTING SERVICES AND SYSTEMS INC	JOHN P GERHARZ CPA	SCHECHTER DOKKEN KANTER ANDREWS AND SELCER LTD
CARRIE SCHROER	JOSEPH R BALLYEAT CPA	SCHRAMM & LEWIS LLC
CHAPIN, OWEN & SANDSTROM, PA	JUNKERMIER CLARK CAMPANELLA STEVENS PC HELENA OFFICE	SHANNON L MAY CPA
CHRISTIANSON AND ASSOCIATES PLLP	KATHRYN DOLESH CPA	SHEILA L DOLL CPA
CHRISTINE D AASHEIM CPA	KIM FOARD CPA AND COMPANY	SMITH & HOWARD, P.C.
CLARK NUBER PS	KURTZ FARGO LLP	SMITH AND SMITH CPAS PC
COHEN FUND AUDIT SERVICES LTD	LE COMPTE PC	SMITH LANGE AND HALLEY PC
CONRAD STROEBE CPA	LEO W HUDETZ CPA	STACEY L CARPENTER CPA
COSTELLO COMPANY LLC	LISA SWALLOW CPA PLLC	STOCKMAN KAST RYAN & COMPANY LLP
COULSTON ACCOUNTING PC	LOVERIDGE HUNT AND COMPANY PLLC	SUMMERS MCNEA AND COMPANY PC
CRAIG FITZSIMMONS AND MICHAELS LLP	LYNN M MINNICK CPA	TADE ACCOUNTING
DARVIS ACCOUNTING PC	LYNN R WALKER CPA	TANYA R GONZALEZ CPA PC
DATA WORKS OF HELENA PC	M KITTLESON & COMPANY PC	THOMAS A KOPP CPA
DAVE SATHER CPA PC	MARCY D MUTCH CPA	TIMOTHY G OLSON CPA
DAVID DEFFINBAUGH CPA PC	MARK A CROSS CPA	VICKI D HILEMAN CPA PC
DELLINGER AND GALLAGHER INC	MARK R COLE CPA PC	WIPFLI LLP
DENNIS G MINEMYER CPA PC	MARY F CLARK CPA PC	WIPFLI LLP
DICK POTTER CPA PC	MARY L WALSH CPA PC DBA MARY WALSH CPA AND ASSOC	WIPFLI LLP
DOUGLAS M OSBORNE CPA	MJ LEE CPA & ASSOCIATES LLC	WIPFLI LLP
DURKIN CPA, PLLC	NARDELLA AND ASSOCIATES PC	WIPFLI LLP
DWIGHT BOMER CPA	NEIL AND COMPANY CPAS PC	WIPFLI LLP
EDWARD L DAVIS CPA	NICOLE M NOONAN CPA PC	WISEHART WIMETTE AND ASSOCIATES PLC
EHMAN CPA & CONSULTING, PLLC	OILFIELD TAX SERVICES LLC	WJ KERO CPA,PC
EKS&H, LLLP	ON-SITE SERVICES	WOOD ACCOUNTING SERVICES PLLC
ENTERPRISE ALLIES	OWINGS AND DAVIS CPAS PLLP	WOODWARD & ASSOCIATES INC
FERRO WILLETT AND THOMPSON LLP	PEGGY L OLSON CPA	WSRP LLC
FORTNER BAYENS LEVKULICH AND GARRISON PC		WYNNE CONSULTING & TAX PC

EXPIRED CERTIFICATES AS OF JANUARY 13, 2017

NAVEED AHMAD
SHOICHIRO AKIYAMA
MEHEK AKRAM
KURT G. ALME
MASAKO ARAHATA
NAVINA SHASHIKANT BANAVALIKAR
LIANE RAE BENTLEY
MICHAEL JOSEPH BINKO
CHRISTOPHER A CHAFFIN
CHUN WEN CHEN
BRUCE K. CHEUNG
CHE-WE PETER CHOW
IMAD WAJIB DAYA
WILLIAM V. DUNN
JEHERSON FADRIQUELA
DAVID C. FENDER
WING PING ANGELINA FUNG
MARKO GRUENDIG
THILO HAHN
SACHIKO HASEGAWA
NOUR ALDIN AHMED HASSANEIN SHEHATA
PADMA ANANT HEGDE
HIROSHI INOUE

HIROYUKI ISHIGE
YUKIO ISHII
NAMI ITO
ERIKA IWAMA
PRIYADHARSHINI JANARTHANAN
KRISTEN SPRUILL JOHNSON
TAKAYUKI KAKUTA
HARUO KAWABE
FAREED AHMED KHAN
YI WON KUM
ANTHONY CHEUK HON LAM
SEUL GI LEE
YIFANG LIN
GARY R. LUCAS
SAI CHUNG MAK
JENNIFER MCCLOSKEY
DENISE R. MEYER
TOSHIHIRO MINAMI
TOMOHIRO MIYASAKA
FRANCIS MOON
SUNG HYEOK MOON
DAVID A. MOSER
FALK MUNSEL

HIDETOSHI NAGAHAMA
KOICHI NARASAKI
NARAYANAN LAKSHMI NARASIMHAN
NOBUKI OTSUDE
MICHELLE ANN PEART
RENEA LEE RANGUETTE
RICK ALLEN REGH
ROSS JOSEPH RICHARDSON
KIMBERLY ANN RICKHOFF
SILVIA SANTOSO
YUMI SHIMURA
SACHIO SOBAJIMA
JAMES E. SUGAREK
BO SUN
MARIO TACHIBANA
HISAHARU TAKATO
KEISUKE TAKIGUCHI
CHUN WAI TSANG
CHING YEE TSUI
SHINICHIRO TSUJI
TAMARA WYATT
KAZUHIKO YAGOME
SATOSHI YUKIDA

EXPIRED PERMITS AS OF JANUARY 13, 2017

CHRISTINE DILLON AASHEIM
HANI SIMON ABOUD
IBRAHIM JAFAR M ABDULLA
FATHI A W M ABU FARAH
AHMAD MOH'D ABUELHOMMOS
ELISA ROSE ADAM
HABEEB ALI
MARY B ALKE
KENT ALME
ABDULAZIZ ABDULLAH ALSAYARI
ERIC K ANDERSON
JON C ANDERSON
STEVEN L AULT
KRISTIN K AUS
MOHAMED E E BABIKER
LAURA L BAILEY
MARY ELIZABETH BAKER YOUNDERIAN
CRAIG DENNIS BARTHOLOMEW
KATHERINE KULICH BARTON

MICHAEL ROBERT BAXTER
MICHAEL BEDFORD
LAURIE A BELCHER
DAVID M BERARD
BRADLEY P BERGUM
JOANNE BERINGER
RADHIKA BHANUSHALI
DAVID H BJORNSON
GARY A BLACK
YOLANDA MAE BLACKBURN
FRED B BLANCHARD
DAREN STEVEN BLOOMGREN
JULIE ANN BOLAND
MARY L BOLENDER
RYAN ALEXANDER BOLTON
RICHARD BOSLEY
MARGARET B BOSWELL
CHRISTI LEIGH BRADBURY
WILLIAM E BRADFORD

WAYNE C BRADLEY
ALLEN L BRAY
ELIZABETH A BREUM
BARBARA WIX BRODOCK
DARRELL L BROWN
ASHLEY A BROWN
STANLEY W BROWN
KEVAN BRYAN
HEATHER LYNN BUDD
DEBRA A BULLIS
MARK K BYINGTON
BENEDICT C CAHILL
DAVID C CAMPBELL
BRIAN THOMAS CARLTON
MINDY LEE CARVER
MOUSTAPHA SAMIR CHAMI
PEI CHOU
PATRICIA S CHRISTMAN
JOHN RICHARD CLARK

Continued on Page 6

EXPIRED PERMITS AS OF JANUARY 13, 2017 (CONTINUED)

VYONNE O COOK
DIRK NATHAN COOPER
KALANI KIT COWLES
ROBERT RALPH CRAIG
MICHAEL J CRAIG
ROSE P CRAWFORD
SYDNEY R CRAWFORD
JACK M CREACH
JUSTIN M CROSS
MARK A CROSS
ROBERTA K DAHL
RICHARD K DANIELS
BRADLEY D DANTIC
EDWARD L DAVIS
DOUGLAS J DAVIS
NANCY J DAVIS
CLAUDIA ELIZA MEDEIROS DE MIRANDA
CHRISTIAN ALLEN DEKMAR
PAULA J DELANEY
MICHAEL A DI FRONZO
KELSEY LYNNE DICK
LARRY JAY DONOVAN
PATRICK D DOUGHERTY
LUKE N DOWNING
JENNIFER CAROL DRAUGHON
ROBERT F DREW
GERALYN J DRISCOLL
HAROLD V DYE
JAMES G EDMISTON
AHMAD EL KHATIB
DONALD J ELIASSEN
JANE M ELLIS
PATRICIA A EMERSON
MARGARET L ERLNBUSH
LYNN CANTLIFFE ETCHART
DULCEY ANN EUBANK
STEVEN R EVANS
KENNETH T FARAGO
THOMAS J FARRELL
LON FAUGHT
PRIYANKA R FERNANDO
DAVID LAWRENCE FICEK
DANIEL JOSEPH FLICEK

KWOK FU VICTOR FONG
JENNY JO FORDER
FABIO LUIS FRANCO
DEBBIE BAYLES FRAZIER
R CARTER FREEMAN
SHERILL L FRICKLE
MICHAEL R FROEHLICH
AARON FREDERICK FUNK
HARI J GARHWAL
CRYSTAL GARLAND
SCOTT TIMOTHY GAUTHIER
JUNE O GENDER
WILLIAM R GEORGE
WAEI M M GHAITH
DAVID L GILBERTSON
JAMES H GILLET
LISA KADENE GLENN
THOMAS M GLIGOREA
MERRILEE GLOVER
LORALEE GRAVES
ERIC JOSEPH GRUTSCH
EDWARD J GUAY
KASEY ALLEN GUYER
ROBERT J HADLEY
TERESA MARIE HALLEY
D DAVID HAMILTON
STEVEN S HAMILTON
WILLIAM W HANGAS
GREGORY G HARBY
THOMAS NELSON HARPER
LINDA L HARPER
KIMBERLY A HARRIS
CAROLYN WILLIAMS HARTSOG
ROBERT E HIBBS
GARY S HICKLE
MICHAEL D HIRST
JOEL HOFF
THOMAS L HOLBEN
CARLA L HOLT
WENDY HOLTON
STANLEY JAY HOULD, JR.
VERNON HOVEN
ERIN JOANNE HOWARD

C RANDY HOWARD
CLAYTON KYLE HOYT
CHARLOTTE YUH FENG HSU
JOHN D IVERSON
STEVEN R JACKSON
CARRIE SMOOT JENSEN
JANET G JOHNSON
MARK CARL JOHNSON
ALLISON FAYE JOHNSTON
SUSAN D JONES
CONNIE JO JONES
RIE KAMICHI
TAKASHI KANEKO
JACQUELINE K KATREIN
DIANE S KEPHART
EDWARD C KERINS
WALTER J KERO
JEFFREY A KESSLER
SAAD TAJ MOHAMMAD KASIM KHAN
CHANG GYU KIM
WAYNE F KIMMET
ANGELA JEAN KLUBBERUD
MICHELLE MARIE KLUNDT
MANDY LIVENGOD KOCH
M KATHLEEN JONES KOSTKA
ERHARD KUEHNE
KAZUHIKO KUSUDA
MASAHIRO KUSUNOKI
VICTOR KA LUNG LAI
PO KEI LAM
NORMAN L LARSON
ANDERS WAI LEUNG LAU
SHALAINA MARIE LAWSON
CARLEEN B LAYNE
MICHAEL J LEE
HYUNSOK LEE
JARED T LINDENBERG
JAMES E LORAN
STEVEN A LUEBECK
RANDAL L LUND
CARLY ANN LUSKY
MERI EICKHOFF MAINWARING
KEVIN L MALONEY

Continued on Page 7

EXPIRED PERMITS AS OF JANUARY 13, 2017 (CONTINUED)

SPENCER P T MARKS
STEPHEN J MAUER
KEVIN R MCCAUGHEY
SYDNEY A MCCUE
PATRICK JOHN MCHUGH
JAMES ARTHUR MCNAY
DAVID K MELEAR
JAMES EDWARD MILES
SUZY KAPPES MILLER
DENNIS G MINEMYER
PALMER LEE MOE
MELINDA A MONROE
TINA M MONTGOMERY
SAKI MORIOKA
DAVID E MOTT
SUSAN G MOWRER
DEBRA D MULLOWNEY
MICHELLE C MUNRO
MEHER SANJAY MUPPANENI
VANIA PEREIRA MUZEL
GARY W MYERS
MASAKAZU NAGAO
JACOB ORION NEIL
SCOTT ROBERT NELSON
WALTER GARCIA NEUMAYER
WING YIN RITA NG
TAMIKO NISHI
NICOLE MARIE NOONAN
JENNIFER IHLENFELD NORD
ERIKA JANELLE NOTTINGHAM
DOUGLAS D NOVAK
TROY DON O'CONNOR
KIM MONICA OERLEMANS
MADGE ORTT
DOUGLAS M OSBORNE
JOY N OTT
JAMES H OWINGS
KRISTINA L PAFFHAUSEN
JAMES R PALMER
MELISSA S PAPPIN
LORA L PARKER
RONALD L PATTISON
HAROLD A PAULLIN

WILLIAM H PAYNE
SCOTT JOSEPH PEDERSON
CATHERINE LYNN PENNIE
RHONDA COWAN PERELES
LENORE L PFAFF BRICCO
JAMES P PICKENS
ANTHONY ROBERT PILTZ
RICHARD L PRIGGE
RICARDO NOVAES QUEIROZ
RONALD RAMSBACHER
ROGER T REPPE
JULIE MARIE RIPLEY
DIANA LYNN ROBIDEAU
KARL B ROGGE
HEIDI LEE ROHRLACH
JONATHAN RUTHCHILD-CUSHMAN
THOMAS M RYGG
ANITA PEARL SALVESON
VENKATESH PARTHA SARATHY
JACK R SAUTHER
SUSAN M SENN
CURTIS E SHAFFER
THOMAS J SHEA
SUSAN SARA SHEAFFER
DEXTER BLAKE SHERMAN
KOJI SHINOHARA
ROVSHAN TAKHIR SHIRINOV
JOHN M SIMKINS
KAREN L SIMPSON
ANDREW THOMAS SLITER
STEVEN H SMITH
LAYNE G SMITH
TIOWNA SHERRILL SOUZA
RUSSEL J SPIKA
LYNN K SPOKAS
LINDA DRY SPRATT
SCOTT RANDALL ST JOHN
JOHN EDWARD STEVENS
SALLY E STUMVOLL
AN NA SUNG
SHINOBU SUZUKI
DARREL M TADE
DOUGLAS RAY TALLENT

MARK BRADLEY TANBERG
CATHRYN Y TAYLOR
JOHN G TESCHER
NEIL C THEX
SPENCER OWEN THOMAS
JENNIFER JOYAL THOMPSON
JAMES W THOMPSON
THOMAS D THOMPSON
GARY W THUESEN
EDWARD P THURNER
HUGH JAMES TOLAND
MIKI TORII
JEREMY RYAN TREBAS
JANET LEE TUCKER
DAVID ANDREW ULRICH
JENNIFER LAURIE VANDER WEIDE
DANIEL WADDELL
COLE L WALDO
LEIGH CATHERINE WALKER
THOMAS J WALSH
LOIS MINARIK WASHBURN
AMY VANICA WATT
EBERHARD WEBER-WAAS
ROBERT L WEILER
JULANE WELLS
KENNETH H WERNER
JAMES H WHALEY
CORY W WHEELER
PRUDENCE K WIGEN
MELANIE BRIDGET WILCOX
JON ANDREW WILHELM
BRADLEY A WILLCOCKSON
BRAD JONATHAN WILLIAMS
GREGG ROLLAND WILLIAMS
SHAUNDA LYNNE WILSON
DOUGLAS N WILSON
JOHN JAMES WINSTON
NIKOLAS KYLE WONG
KAREN V WOODS
ROBBYN MARIE YAGER
DENNIS G YATES
JAEYUNG YOO
GO YOSHIDA

ADMINISTRATIVELY SUSPENDED LICENSES

Administrative suspension of a license is not considered discipline and is not a result of delivery of services or based on competency of the licensee to practice. It is considered a technical or administrative violation rather than discipline.

As a result of the 2013-2015 CPE audit and follow-up, the following licensees have been administratively suspended:

KC Atkinson
Laurie Susan Barrett
Vyonne O Cook
Rex G Davis

Thomas Nelson Harper
Tomoko Moriya
Gretchen Ann Thornton

James Hugh Toland
James S Walter
Robbyn Marie Yager

As a result of a mandatory CPE audit resulting from renewal of an expired license, the following license has been administratively suspended:

James M Oates

Please check the Board website [FAQs](#) to learn more about the administrative suspension policy and how to reinstate an administratively suspended license.

New Email Scam Targets Tax Professionals

The Internal Revenue Service issued a warning to tax professionals to beware of a new two-stage email scam from cybercriminals who are posing as clients soliciting tax services.



TARGET: ACCOUNTING AND TAX PREPARATION FIRMS

You could be the next target especially during the upcoming tax season.

REASON:

To collect sensitive information that can enable criminals to prepare fraudulent tax returns.

2 STAGES TO THE SCAM

STAGE 1 SOLICITATION



EMAIL SENT FROM FRAUDSTER

"I need a preparer to file my taxes."

If the tax preparer responds, Stage 2 goes into effect.

Phishing emails may seem to come from a legitimate sender because they too have been victimized by cybercriminals who have taken over their accounts to send phishing emails.

STAGE 2 THE BAD LINK



FRAUDSTER SENDS A LINK

The link will either be embedded in the email or has an attachment with the link embedded.

If the link is clicked, the fraudster will begin to gather email addresses, passwords and other information.



HOW TO PROTECT YOURSELF

Never click on a link or open an attachment from an unknown sender.

Create internal policies or seek recommendations from security experts about how to deal with unsolicited emails seeking services.