

Montana Board of Public Accountants

FEBRUARY 2016



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The Honorable Steve Bullock Governor of Montana

Board Members

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Kathleen VanDyke, Public Member

Executive Officer

Grace Berger

Contact Information

Licensing Inquiry:
mtlicense@nasba.org
Renewal/Firm Registration Inquiry:
406-841-2205
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

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Is Your Contact Info Correct?

The Board relies more and more on email as a means to reach licensees. Renewal information, newsletters, CPE audit notifications, and rule amendment notices are just a few of the important communications that come from the Board via email. The Board does resort to snail mail addresses when email doesn't appear to have reached you.

It is imperative that you keep the Board informed of your current contact information. The Board office received a number of panicked phone calls from licensees who did not receive the CPE audit notification. No email bounce back was received, but the licensee no longer checked the email box on record with the Board. The office also received calls concerning outdated mailing addresses.

The Department received a number of requests to waive the late renewal fee (100% penalty) because the licensee had moved or changed offices, but never updated their email or mailing address. Failure to get the renewal notice is not grounds for waiver of the late renewal fee. Don't assume your important notices will be forwarded.

We don't always know you haven't received important notifications like renewal and CPE audit. Your failure to comply with the request can result in your license expiring or being administratively suspended. Please help us avoid these situations by keeping the Board apprised of your current contact information.

ADMINISTRATIVE SUSPENSION FOR CPE AUDIT FAILURE

The Board adopted the Administrative Suspension Policy authorized by the passage of SB 76 during the 2015 Legislature. The Board is authorized to administratively suspend licensees for specific administrative violations including failing to respond to a CPE audit, or are unable to document meeting the basic CPE requirement for the audited period.



An 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 disciplinary.

Notifications went to those licensees selected for CPE audit in early July. Notifications were sent to the address on record with the Board office by email unless no email was available or if a bounce back message was received. In those circumstances, snail mail was used. The CPE was required to be reported on the CPE tracking system by August 15th. A follow-up email (or snail mail) was sent in early August to those who had not yet provided the necessary CPE documentation. Another deficiency reminder was sent out to those who had not yet complied at the end of September. Letters were sent to those who did not have appropriate hours/documentation and to those who did respond to the audit in late October, outlining the administrative suspension process and providing 60 days to cure any deficiencies. Those letters were sent by email and snail mail. A follow-up letter was sent to anyone who had provided additional documentation but was still deficient during the 60-day period to cure.

As a result of the CPE audit and follow-up process, the following licenses have been administratively suspended.

- John Cooper
- Torrey Fleming
- Shardae Hankinson
- Karla Leavell
- Karla MacCatherine
- Jerry Mohland
- Kelly Sax
- Garry Spitzer

Please check the [Board website](#) under the FAQs to find out more about the Administrative Suspension Policy and how to reinstate an administratively suspended license. You can also contact Grace Berger at gberger@mt.gov for assistance.

Rule Amendment Notice

The Board is proposing a number of amendments to current board rules. Many of the proposed amendments are a result of the passage of HB44, which eliminated the certificate-only level of licensure. These are also an attempt to simplify the CPA exam and license application requirement language. The current language is cumbersome and confusing to someone seeking to obtain the CPA designation.

The Board is also proposing to amend the CPA retired status to allow a retired licensee to pay a minimal renewal fee, but to be able to maintain the retired status indefinitely, as long as the license is renewed. Currently a retired license is valid for 2 years and then terminates. By allowing retired CPAs to maintain that status allows those individuals to identify themselves as a retired CPA.

The Discreditable Acts section has been fleshed out to better identify those types of actions which could cause the licensee to end up in the Board disciplinary process.

The Enforcement Against Licensees section is being amended to include unacceptable report outcomes or failure to comply with the mandatory peer review program as grounds for license discipline.

The Board is also amending their fee schedule. The Board is proposing to equitably charge for all new license applications, regardless of the method of application. A reduction in the renewal fee charged to active permit holders it is also being proposed.



FIRMS NOT RENEWING

As part of HB44 that was passed last 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.

Austin Schuerg
Averett Warmus Durkee
Bergh and Devries CPAS PLLP
Blakely and Walter PC
Braach Accounting Services PC
Brown Armstrong Accountancy Corporation
Carol K Blessinger CPA
Christopher J Ellingson CPA
Craig Fitzsimmons and Michaels LLP
David R Rehbein CPA
Dennis G White CPA
Dick Potter CPA PC
Dingus Zarecor and Associates PLLC
Donovan G Kelly CPA
Doug Novak CPA
Duecker and Associates PC
Dwayne Normandeau CPA
Dwight Bomer CPA
Ed Thurner CPA PC
G R Nelson and Associates
Galusha Higgins and Galusha PC Billings Office
Galusha Higgins and Galusha PC Bozeman Office
Galusha Higgins and Galusha PC Havre Office
Galusha Higgins and Galusha PC Helena Office
Galusha Higgins and Galusha PC Malta Office
Galusha Higgins and Galusha PC Missoula Office
Gary Laurence Giem CPA
H James Toland CPA PC
Haynie & Company
Hoffman Accounting
James E Bell CPA
James L Smereck CPA
Jay Joseph Bates CPA
Jeannine M Cozzens CPA
Jerry M Waller
Jerry M Waller
John J Corrigan CPA
Jones & Perry Inc
Jordan and Associates Inc
Judd Accounting Service
Junkermier Clark Campanella Stevens PC Bozeman Office
Junkermier Clark Campanella Stevens PC Hamilton Office
Junkermier Clark Campanella Stevens PC Kalispell Office

Junkermier Clark Campanella Stevens PC Missoula Office
Junkermier Clark Campanella Stevens PC Whitefish Office
Karen E Kenney CPA
Kemble and Flanagan CPAs PC
Kfb Services Inc
Kim M Person CPA
Kindred Booker and Co PC
Knudsen Accounting Services PC
Loralee Fix CPA
Malonebailey LLP
Mark A Schubert CPA PC
Mary F Clark CPA PC
Newland and Company PC Deer Lodge Office
On-Site Services
Parks Tax Preparation
Patricia O Hagestad CPA
Patty A Lester CPA Inc
Paul O Bagy CPA
Paula L Johnson CPA
Peterson and Associates CPAs PC
R Dean Wright
Reynolds & Rowella, LLP
Richard L Halverson CPA
Rick Lyons CPA PLLC
Robert Fladmo CPA
Robert Larkin
Robyn Dalke CPA
Ronald Paul Foltz CPA
Rowland Thomas and Company
Sarahs Accounting Service
Sax Certified Public Accounting PC
Schafer and Associates PC
Schramm and Company PC
Sherill Frickle CPA
Spika and Bantz CPAs PLLP
Squires & Company
Stine Buss Wolff Wilson and Associates
Tony Ennenga CPA PLLC
VHF Inc
Vicky A Velin CPA
Waters Tax & Accounting
Wm Belinski CPA

PERMITS NOT RENEWED

Ibrahim Jafar M Abdulla
Richard William Ackerman
Bruce L Ainsworth
Khalidoun Nabeel Khalid Al Agha
J Randolph Alford
Audrie G Allyn
Callie J Anderson
Kathleen M Arata Ward
Daniel J Aughney
Tamara A Barrett
Colleen M Barry
Darcy Jordan Bartholomew
Daniel A Beadle
Kerri Rae Bekker
James E Bell
Barbara Berens
Joanne Beringer
Eddy Birrer
Tracy J Blakeslee
Kim M Blaughter
Mark Blessinger
Annette D Boehmer
Sheryl L Bollinger
Richard Bosley
Bruce Arthur Bowdish
John T Boyle
Douglas Stewart Brown
Kevan Bryan
Renee D Bulatowicz
Sandra L Burt
Mark K Byington
Jeaneen L Campbell
Louis John Celar
Barbara Ann Chaney
Joseph Chiarelli
Douglas Wayne Child
John R Chomko
M Cathy Claiborne
Curt W Clarida
Mary F Clark
Chris Colberg
Floyd D Corder
John J Corrigan
Robert Ralph Craig
Robyn Heinz Dalke
Tracy A Dangerfield
Rona L Davison
Ted M Delaney

Gregory P Deming
Andrew E Demoss
Leonard G Deppmeier
John Joseph Devine
Carol J Dismore
Susannah Rachael Easterly
Jodi Marie Eckhout
Leslie J Edgcomb
Michael L Eide
Jamil I El Halabi
Lynn Cantliffe Etchart
Russell David Farnsworth
Carol M Ford
Marilyn J Franklin
Natasha Anna Franz
Rick A Frost
Mike Gallus
Jena R Gardner
Jeffrey Joseph Gartner
Brad Allen Gastineau
Wael M M Ghaith
Rhona Ring Glassing
Tammy Costin Gran
Anthony Lee Graupensperger
James S Gray
Jacalyn Ann Grenfell
Gerald S Grisham
Andrea Rose Hall
Richard L Halverson
Dwight S Hansen
Donald J Hartman
Thomas Joshua Herbold
Gregory J Hertz
Kazuhisa Hirano
Joel Hoff
Gayle A Hokanson
Thomas L Holben
William H Holle
Justin Davies Hoskins
Clayton Kyle Hoyt
Charlotte Yuh Feng Hsu
Dale L Huffine
Stephen Paul Hunt
Naoko Ichiizumi
Robyn Dawn Jarnagin
Amit Jhalani
Thomas A Johns
Kathy M Johnson

John Einar Johnson
Susan M Johnson
Jack Ernest Judd
Connie M Kalberg
Baha' Eddin Rawhi Kalbouna
Brad Arthur Kammerzell
Marshall P Kath
Richard L Keller
John M Keller
Alfred L Koelzer
Richard Neal Kohtz
Roger Glenn Kolman
Janet Marie Kupcow
Kenneth R Laddusaw
Joel Lankford
Jennifer M Larson
Sandra Townsend Law
Shalaine Marie Lawson
Maureen G Leo
Jing Li
Betty J Losson
Richard J Lyons
Karla MacCatherine
Sandra A Mahoney
Herbert J Mangis
Lori Lynn Manni-Kautz
Kimberly Mannix
Bonnie L March
Reba Ann Mart
Sheleen Vadencila Matthew
William Gottfried Mayer
Vicki Mccarthy
Mel Mcfetridge
Donna R Meehan
Brian F Menefee
Robin R Messer
Larry W Mikkola
Samantha Dawn Miller
Lori A Cote Miller
Sue K Mills
Kelly K Minnehan-Galt
Ted L Mizner
Michael J Moch
Jerry Mohland
Mohamed Mohamed
Melinda A Monroe
Theresa Wallace Morgan
Dennis G Mrachek

Jeffrey L Mrachek
Daniel P Murphy
James Alexander Murray
Amer Mushtaq
Vikki Limpus Muus
Tatsuya Nakae
Robert E Nebel
Gary R Nelson
Jacob M Nelson
Charles F Nemec
Randall D Newberg
Douglas R Newland
Linda Nimmons
Joan Noddings
Robert N Nommensen
Dwayne E Normandeau
Douglas D Novak
James M Oates
Elizabeth A Oleson
Michael W Parker
Daniel E Parrish
Bruce Petrovics
Don W Pettigrew
Dwain D Pickens
Benjamin Pik
Ryan Ronald Pitsch
Gerard Poore
John C Popa
Barclay J Porter
Lana Rae
Janice Hope Rhinehart
Gajendra Mokshyaprasad Rijal
Diana Lynn Robideau
Fritz G Roos
Hope A Roszell
Galina Vladimirovna Ryltsova
Kelly Sax
Arnold K Schandelson
Christoph Schlegel
Mary Elizabeth Schmidt
George F Schramm
Kimberly Ann Schwend
William J Senecal
David E Shaffer
Fred Shammel
Vanessa Joy Shaw
Ji Hee Shin
John Steven Sholey

Continued on Page 5

PERMITS NOT RENEWED (CONTINUED)

Mark A Siegel
Wai K Sin-Landry
Levi Thomas Sloan
Denise E Solko
Charu Spall
Garry Spitzer
Linda Dry Spratt
Sarah Stahlberg
Stephen Lyle Stine

Julie Ann Swenson
Dadja Madou Tabo
Hitoshi Taguchi
Toufic Mohamad-Ali Takesh
Yuntao Tan
Boyd A Taylor
John G Tescher
Gary W Thuesen
James A Tilleman

Aaron Richard Tompkins
Victor Allen Treat
James Robert Trotter
Kirsten D Van Diest
Barbara J Walborn
John M G Washington
J Evan Waters
Vendla Christine Weidow
Jon D Wheeler

Tamara J Williams-Mcmahon
Kevin Barclay Winter
Michael David Wirth
Catherine Ann Wolverton
Wai-Chi Wong
Ruth M Wrinkle
Minsu Yang
Kenji Yoshimura

CERTIFICATES NOT RENEWED

Mohamed Abdelhameed
Hiroshi Abe
Ali Yasin Abuhijleh
Douglas S Aird
Kotaro Anjo
Misti Lynn Bowles
Karen Isbell Brewer
Lloyd Odell Briggs
Bryan Joseph Brosious
Monica V Burrington
Elaine Kay Christensen
Michael T Crist
Kelly J Decker Grove
Bimalkumar Kiritkumar Desai
Luanne M Felstet
Roy Vincent Ferris
Eric William Flynn
Nils Frowein
Fletcher A Gardiner
Walter Michael Gough
Joseph M Gray
Klaus Gruenfelder
Nour Aldin Ahmed Hassanein Shehata
David Noel Herda
Eiichi Hiraki
Mun Chiu Ho
Marwan Ahmed M Ibraheem
Katherine Rae Ihli
Hiroyuki Ishige
Kimiya Ito
Zhiyang Jiang

Anil Jindal
Gus N Kahramanidis
Khalid N.y. Kalboneh
Yasuhiko Kanzaki
Jong Deok Kim
Amy Koski
Clifford Hung Kai Lam
Maia Lam
Alrashid Tillah Lim
Mohammed Mulla Hakimuddin
Lokhandwala
Suanne Suk Yan Ma
Hidetoshi Masatani
Thomas Alton Mccrary
Jerome Eugene Mcdermott
Michael Andrew Monson
Richard J Moroney
Kazuo Nakamura
Koichi Narasaki
Subramanian Narayanan
Ikechukwu Ndu
Katsuya Nishimura
Jeff A Noble
Yasuo Obata
Ryosuke Ogata
Brenda Ann Olson
Yasuharu Ono
Kim Susanne Owens
Rakesh Gautambhai Pathak
Heather Perry
Oneil Pusey

Joseph P Raatz
Martin Phillip Ramirez
Patricia Bowman Rigby
Aaffien H Mostert Ruble
Yoshiro Sakabayashi
Akira Sato
Takayuki Sato
Jenny Lin Satterthwait
Bill Dean Saunders
Ahmed Hassanien Ahmed Shehata
Brent Regan Shelton
Takako Shibuya
Sachio Sobajima
Nobuko Takahashi
Kimio Takeda
Chun Wai Tsang
Hajime Ueda
Donna L Upton
Santosh Varughese
Julie Ann Wang
Thomas Bradley Wenz
Robert A Winkel
Yukari Yamazaki
Tadashi Yokoyama
Chang Eui Yoon
Leif C Youngberg
Mengqi Yu
Carmen Ga Men Yuen
Thet Naing Zaw
Su Zhang
Jie Zhang