

# Montana Board of Public Accountants

FEBRUARY 2015



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## The Honorable Steve Bullock Governor of Montana

### Board Members

Jack Meyer, CPA, Chairperson  
Wayne Hintz, CPA, Secretary  
Linda Harris, CPA  
Mike Huotte, CPA  
Beatrice Rosenleaf, Public Member  
Kathleen VanDyke, Public Member  
Dan Vuckovich, CPA

### Executive Officer

Grace Berger

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406-841-2319  
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A MEMBER OF  
**NASBA**

## 2015 LEGISLATION

### BOARD GREENLIGHTS ONE-TIER STATE LEGISLATION

The Board of Public Accountants has been given the green light to move forward with legislation that would change Montana from a two-tier licensing state to a one-tier state. As of this newsletter, HB44 has passed the House and is awaiting Senate action. If passed, the Board would no longer issue a "certificate only," but would require all applicants to qualify for a permit to practice (license) by meeting the 4-Es: Education, Examination, Experience & Ethics.

Currently, a "certificate only" is mostly used by foreign applicants who do not reside in the U.S. and have difficulty getting a U.S. CPA to attest to their experience to meet the requirements for a permit to practice. However Montana residence can and do apply for the "certificate only" too. The Board considers the two-tier system confusing to the public and is trying to eliminate the confusion. The public doesn't necessarily understand the qualification and restrictions for a "certificate only" and assumes a CPA is a CPA. Some "certificate only" licensees don't necessarily understand the restrictions either.



The draft language contains a transition period for current "certificate only" licensees to obtain the necessary experience to elevate to the permit to practice level of licensure. The experience requirement to obtain a permit to practice is 2000 hours of accounting and auditing functions, ordinarily required in the practice of public accounting within the preceding 3 years. Experience can come from private, governmental, academic, or public accounting work.

All applicable experience must be attested to by a U.S. CPA in good standing with an active license at the time of attestation. The CPA attesting to the experience does not need to be a supervisor, but must be familiar with the applicant's work and be able to attest that the work meets professional standards. The Board may also consider military experience by evaluating information provided by the applicant's commanding officer, outlining the duties and responsibilities of the applicant while in military service.

# MESSAGE FROM THE CHAIR

## WHO CARES ABOUT THE BOARD OF PUBLIC ACCOUNTANTS?

Who cares about the Board of Public Accountants? That is the question I ask all of you. The Board of Public Accountants has one job, that is the protection of the public. I often joke to my coworkers upon my return from a Board meeting that I have just made Montanans safe from CPA's.

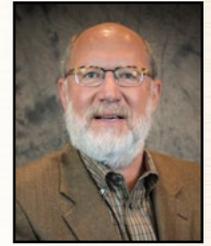
The reality is the Board has a huge impact on your everyday practice. Since I have been on the Board, we have approved mobility which allows Montana CPAs to practice in other states without requiring registration in that other state. Likewise, CPAs from other states can practice in Montana without registering as long as the jurisdiction they come from has substantially equivalent standards to Montana's. I believe that now includes 49 of the 50 states. Currently, the Board is debating Firm Mobility.

The Board has recently changed the continuing education reporting requirements to exclude annual reporting, and changed to the calendar year cycle. There are still the 120 hour and ethics requirements, and you have to check the box when you renew your license, but that is it unless you are audited. Please take a look at the new continuing education reporting system discussed in this newsletter.

Perhaps the biggest action in the last couple of years is the Board has discontinued the Profession Monitoring Program (PMP) and required all firms doing attest services to enroll in an AICPA approved Peer Review Program (PRP). This was a very difficult decision which affected over 100 firms in Montana. The Board currently works closely with the Montana Society of CPAs (MSCPA) PRP and monitors any need for action by the Board.

The Board is presently supporting two bills before the Legislature. One would not require CPA's to get Private Investigator licenses when performing forensic accounting services. The other is a bill to move Montana to a single tier licensing state. Currently, you can get a certificate in Montana and not have a permit to practice. Montana is one of only seven state still allowing this provision. There are many reasons why

this is important, but most important is the protection of the public from unlicensed accountants who have a CPA certificate, but no permit to practice and thus have not kept up with continuing education, or never had the required work experience.



**Jack Meyer, CPA  
Chair**

Discipline, that is where the real action of the Board is. A committee of the Board reviews all complaints submitted by the public against CPA's, along with looking at Board generated complaints for issues related to the rules and statutes governing CPA's. Once a complaint is filed, the Board determines if some sort of discipline is required. It is a very serious process which could affect your ability to practice. In my term we have revoked licenses, put some on probation, assessed countless fines and imposed education requirements. I might add we have also dismissed many complaints.

So, who cares about the Board of Public Accountants? You should. The Board has power to affect the way you practice, the rules you practice under, and most importantly, your ability to practice. I posed this question, who cares, because the Board is having a hard time attracting qualified CPA's to serve on the Board. Currently, by statute, there are two public members, Kathleen VanDyke, an attorney from Bozeman, and Bea Rosenleaf, a retired human resource specialist from Anaconda. There are five CPA's on the Board, four in public practice including Wayne Hintz, a sole practitioner from Helena, Linda Harris, a sole practitioner from Absoroke, Dan Vuckovich from AZ in Great Falls, and Mike Huotte with the Department of Transportation in Butte, and me. I expect that there will be some openings in the near future, and if you care about the regulation of your profession, apply for a position on the Board. Check the Board website and the MSCPA newsletter for word about vacancies.

Jack Meyer, CPA  
Chair

# CPetracking Now in Use

**This article is reprinted from the October 2014 Montana Board of Public Accountants Newsletter. The CPetracking program is now in use. You will be receiving your user name and password information very soon via email. Be on the lookout for this important information.**

## CPetracker

Compliance with CPE requirements is a charge the Montana Board of Public Accountants (MBPA) takes very seriously. CPE is an integral part of professional development and one that all licensees and consumers benefit from.

Recently, the National Association of State Boards of Accountancy (NASBA) pilot tested an automated CPetracking program that offers licensees the ability to track and record their own earned credits. The Board is pursuing implementation of this program for Montana permit holders.

In the near future, you will receive an email with your user name and password to log onto the CPetracking system for the first time. You can view an instruction video on logging in for the first time by clicking the link: [CPetracking](#). You will need to include your entire license number of PAC-CPAP-LIC-### when logging into the system.



## How the Program is Designed to Work

If a permit holder is selected for a CPE audit, they log onto a special NASBA-sponsored MBPA CPetracking website, input their completed credit information, attach supporting documentation and click "submit" to electronically file their CPE records with the Board. Licensees can access their CPE record up until it is submitted to the Board. The CPetracking system will streamline the CPE audit as

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## CPetracking FAQs

### IS AN EMAIL ADDRESS REQUIRED FOR THE CPetracking SYSTEM?

Answer: Yes, an email address is required in order to access the CPetracking system and to add and upload CPE information/documentation.

### HOW WOULD A LICENSEE BE HANDLED WITH NO EMAIL ADDRESS?

Answer: An email address is required when a licensee first logs in to the site. Not only does this provide an additional point of contact for the Board, but it allows the "Forgot Password?" functionality to generate a link that is emailed to the licensee in the event that they forget their password. Free email accounts are available through sites like [www.mailinator.com](http://www.mailinator.com), [www.google.com](http://www.google.com) and [www.yahoo.com](http://www.yahoo.com).

### WHAT IS MY LICENSE NUMBER?

Answer: Your license number is a multi-part number that appears on your annual license. For permit holders it is PAC-CPAP-LIC-####. You must use the entire number in the CPetracking system.

### WHAT IF LICENSEES PROVIDE NEGATIVE FEEDBACK ABOUT HAVING TO ENTER THEIR CPE ONLINE?

Answer: The goal of the Audit tool is to assist the Boards in performing their licensee audits by making the data collection more efficient for the Board and providing tools to manage the audit process online. Licensees are required to provide the Board the necessary information and documentation by some mechanism at present (spreadsheet, paper forms, paper certificates, etc.) – this provides the licensee and the Board a more efficient and reliable way to do that. The Board may make exceptions to this on a case-by-case basis as they see fit and enter a licensee's credits for them – but to benefit the Board in performing CPE audits, those instances will be the exception and not the rule.

### ARE ATTACHMENTS REQUIRED FOR ALL CREDIT ENTRY?

Answer: As licensees are encouraged to enter their credit as they take them, rather than waiting to enter all credits "en masse" if they are audited – the flexibility needs to be there to allow licensees to enter in credits over multiple sessions. Licensees may not have certificates handy at the time of entry and may need

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## **CPetracker Now in Use** *Continued from Page 3*

several input functions that use to involve a lengthy manual process and additional Board resources to complete would now be automated.

### **How Does the CPetracking Program Benefit Montana CPAs?**

As a CPA permit holder, you can use the CPetracking system as a central repository for all of your CPE training records. Updating is easy and you can print or download your records for your personal files. The system will be available to all permit holders to access anytime, 24/7/365 until the permit holder submits it to the Board. This will allow you to get a head start on a potential audit as MBPA will require permit holders chosen for audit to use the CPetracking system for submitting proof of CPE compliance when conducting an audit, beginning for the reporting requirement year 2014 (2012-2014). The CPetracking system will also allow MSCPA and other approved organizations to upload your attendance information, relieving you of that task.

Using the CPetracking system as a record keeping resource will in no way increase your chances of an audit. However, if ever selected, having the work done ahead of time will significantly enhance the compliance submittal process and relieve you from last minute deadlines and filing hassles.

The CPetracking system facilitated by NASBA will be offered free of charge and available to Montana permit holders. Creating a viable CPE history with automated tracking should not only help MBPA use its resources in the most efficient manner, but ease the CPE management workload required for you.

You will be receiving detailed information on the CPetracking system in the near future. Be on the lookout for individual login information to set up your CPetracking system account. Once you have established an account, you may start logging courses and uploading completion documentation. The system will also help you track specific Board rules and requirements at a glance. Tracking your compliance with Board requirements will no longer be a confusing process.

#### **Permit Holder benefits include:**

- **Records will be submitted and stored online, reducing the need for paper filing.**
- **Credits are entered using the basic online form and completion documentation can be attached.**
- **Accounts are available online, throughout the submission period, for the permit holders to access and add/edit records until they are required to submit their records to the Board.**
- **Permit holders can download and export the records they have entered into a spreadsheet for personal record keeping or choose a printer-friendly version of their CPE records.**
- **CPE credits are submitted to the Board at the click of a button.**

**All permit holders should be on the lookout for more information on the CPetracking system in the near future.**

## **CPetracking FAQs**

to come back in later to add those to their credits. In this scenario, a warning appears in multiple locations that their credit does not have any attachment – including immediately prior to submitting credits to the Board for an audit.

### **ARE THERE A MAXIMUM NUMBER OF COURSES THAT CAN BE ENTERED INTO THE SYSTEM?**

Answer: There is no known limit to the number of courses that can be entered into the system.

### **CAN LARGE FIRMS UPLOAD ATTENDANCE RECORDS FOR THEIR CPAS?**

Answer: NASBA has the ability to allow firms to submit attendance records for their CPAs electronically. The effort will be on the firm side for them to export their data into an acceptable format (a template would be provided by NASBA that matches the fields required in CPetracking) and to set up an automatic or business process for sending the records. If their CPAs are audited, the CPA will still need to attach the required documentation to each course contained in their account. NASBA also can receive feeds from MSCPA and other approved major course providers, providing they meet NASBA's requirements. For those vendors, the information can be uploaded by the vendor to the licensee's record and no additional documentation is required.

### **WHAT INFORMATION IS AVAILABLE REGARDING CPE STATUS IN THE SYSTEM?**

Answer: The CPetracking system is programmed with the CPE rules for the Montana Board of Public Accountants. Each credit is evaluated to determine whether or not the Program Type, Subject Area(s) or Delivery Method are accepted or limited based on the Board rules. The resulting credits earned are compared to the CPE requirements for a reporting period to determine if a licensee is compliant with the requirements. Board staff can see this information on the Compliance Status tab where they perform their audit work. Licensees have access to the CPE Status report (a .pdf report) which shows a more summarized version of the same compliance information.

## Expired Permits

LICENSE #	NAME	LICENSE #	NAME
PAC-CPAP-LIC-4188	Christine Aasheim	PAC-CPAP-LIC-2459	Gene Koch
PAC-CPAP-LIC-15605	Juweria Abdalla	PAC-CPAP-LIC-5078	Tracy Kohl
PAC-CPAP-LIC-5927	Aaron Adams	PAC-CPAP-LIC-2027	George Lake
PAC-CPAP-LIC-604	Jay Atwell	PAC-CPAP-LIC-6695	Hyunsok Lee
PAC-CPAP-LIC-3282	Steven Ault	PAC-CPAP-LIC-395	Joseph Loendorf
PAC-CPAP-LIC-14855	Madeleine Bell	PAC-CPAP-LIC-7387	Catrina Lofgren
PAC-CPAP-LIC-4917	James Betts	PAC-CPAP-LIC-3145	Richard Lyons
PAC-CPAP-LIC-3774	Kirk Bodlovic	PAC-CPAP-LIC-1573	Gary McBride
PAC-CPAP-LIC-6060	Ryan Bolton	PAC-CPAP-LIC-5978	Ryan Mikkola
PAC-CPAP-LIC-3315	Albert Boyle	PAC-CPAP-LIC-5065	Richard Mills
PAC-CPAP-LIC-5907	Megan Connors	PAC-CPAP-LIC-11674	Mohamed Mohamed
PAC-CPAP-LIC-2779	William Curry	PAC-CPAP-LIC-9090	Nawaraj Mudvary
PAC-CPAP-LIC-5415	Sean Daly	PAC-CPAP-LIC-744	Karen Nelson
PAC-CPAP-LIC-10861	Donna Denker	PAC-CPAP-LIC-565	James Ness
PAC-CPAP-LIC-4997	Kevin Duecker	PAC-CPAP-LIC-5378	Lorilee Norby
PAC-CPAP-LIC-456	Linden Duffin	PAC-CPAP-LIC-1004	Ed Orazem
PAC-CPAP-LIC-685	Darrell Ehrlick	PAC-CPAP-LIC-11511	Ilima Orser-Cameron
PAC-CPAP-LIC-4391	Bonnie Farmer	PAC-CPAP-LIC-7516	Kate Oswald
PAC-CPAP-LIC-1061	John Fekety	PAC-CPAP-LIC-4354	Matthew Pelletier
PAC-CPAP-LIC-3178	Vikki Franks	PAC-CPAP-LIC-6036	David Petroni
PAC-CPAP-LIC-1468	Robert Geis	PAC-CPAP-LIC-347	Melbourne Pottruff
PAC-CPAP-LIC-4401	Mary Hanson	PAC-CPAP-LIC-4808	Jeremiah Rouane
PAC-CPAP-LIC-5869	Mark Hayden	PAC-CPAP-LIC-583	Timothy Sather
PAC-CPAP-LIC-6040	Kristie Hepburn	PAC-CPAP-LIC-5358	Andrew Sliter
PAC-CPAP-LIC-2373	David Hill	PAC-CPAP-LIC-4357	Shonna Stearns
PAC-CPAP-LIC-4606	Perry Howell	PAC-CPAP-LIC-1030	Richard Tamblin
PAC-CPAP-LIC-7510	Matthew Huntsman	PAC-CPAP-LIC-14935	Amartuul Turbat
PAC-CPAP-LIC-1581	Timothy Janiak	PAC-CPAP-LIC-3789	Darwin Voltin
PAC-CPAP-LIC-7512	Brett Keenan	PAC-CPAP-LIC-1907	Barbara Walborn
PAC-CPAP-LIC-657	Donald Keith	PAC-CPAP-LIC-4426	William Warren
PAC-CPAP-LIC-14925	James Kipp	PAC-CPAP-LIC-3441	Cathy Zwagerman
PAC-CPAP-LIC-5852	Michelle Klundt		

## Expired Certificates

LICENSE #	NAME	LICENSE #	NAME
PAC-CPAC-LIC-5043	Faisal Abd Aljalil	PAC-CPAC-LIC-15386	Jing Li
PAC-CPAC-LIC-5923	Eric Anderson	PAC-CPAC-LIC-7529	Charmaine Luna
PAC-CPAC-LIC-5782	Leah Chu	PAC-CPAC-LIC-7530	Chairul Maulana
PAC-CPAC-LIC-5920	Romita Darshani	PAC-CPAC-LIC-4946	Tamiko Ohyoshi
PAC-CPAC-LIC-5587	Ying Deng	PAC-CPAC-LIC-5969	Kyle Rogers
PAC-CPAC-LIC-4139	Wing Ping Fung	PAC-CPAC-LIC-6023	Dilek Sen
PAC-CPAC-LIC-5353	David Hamer	PAC-CPAC-LIC-13000	Ji Young Seo
PAC-CPAC-LIC-14950	Yuting Hu	PAC-CPAC-LIC-6024	Vikas Settipalli
PAC-CPAC-LIC-4078	Keisuke Ichihara	PAC-CPAC-LIC-6044	Daniel Sih
PAC-CPAC-LIC-3767	Kenzaburo Izumi	PAC-CPAC-LIC-13001	Aaron Sycks
PAC-CPAC-LIC-7420	Priyadharshini Janarthanam	PAC-CPAC-LIC-3149	Hiroko Tachikawa
PAC-CPAC-LIC-4796	Nobuyuki Kashimura	PAC-CPAC-LIC-3506	Frank Tervort
PAC-CPAC-LIC-4054	Mark Kitzenberg	PAC-CPAC-LIC-14854	Chao Wang
PAC-CPAC-LIC-4651	Holger Kneisel	PAC-CPAC-LIC-13004	Miao Zhang
PAC-CPAC-LIC-2449	Robert Krulisky		

## Board Welcomes New Member



**Mike Huotte, CPA**

The Board of Public Accountants welcomes Mike Huotte to the Board. Mike was appointed by Governor Steve Bullock to service as a CPA member of the Board.

Mike was born and raised in Anaconda. He attended Montana Tech in Butte and graduated in 2008 with a BS in Business Information Technology and a minor in Computer Science. He passed the CPA exam in 2009.

Mike went to work for Anderson ZurMuehlen, focusing on auditing for non-profits, single audits, and audits of healthcare organizations. After 3 ½ years, Mike went to work for the State of Montana, Department of Transportation, as the District Financial Officer for the Butte District.

In addition to his involvement with the local CPA Society, Mike has also served on the Southwest Montana Community Federal Credit Union board and the Anaconda School District Board of Trustees.

The Board welcomes Mike to his new position.



## Expired Firms

LICENSE #	ORGANIZATION NAME	LICENSE #	ORGANIZATION NAME
PAC-FIRM-LIC-883	Al Boyle CPA PC	PAC-FIRM-LIC-927	Jodi E Windauer CPA
PAC-FIRM-LIC-978	Allegany Consulting Inc	PAC-FIRM-LIC-1371	Jodi L Klind CPA
PAC-FIRM-LIC-15128	Anders Minkler Huber & Helm LLP	PAC-FIRM-LIC-901	John P Talia CPA
PAC-FIRM-LIC-1560	Anita L Kauffman CPA	PAC-FIRM-LIC-1152	John R Tooke CPA
PAC-FIRM-LIC-87	Arlyn W Johnson CPA	PAC-FIRM-LIC-1157	Judd Accounting Service
PAC-FIRM-LIC-868	Barbara J Dufour CPA	PAC-FIRM-LIC-1731	Kenneth J Palagi CPA
PAC-FIRM-LIC-11545	Battelle & Battelle	PAC-FIRM-LIC-11604	Kernutt Stokes, LLC
PAC-FIRM-LIC-15522	Battelle Rippe Kingston LLP	PAC-FIRM-LIC-15536	Ketelaar Accounting PLLC
PAC-FIRM-LIC-11362	Bdo Usa LLP	PAC-FIRM-LIC-11506	Kevin T King & Company, PC
PAC-FIRM-LIC-1497	Bdo Usa LLP	PAC-FIRM-LIC-1594	Klarryse L Murphy CPA PC
PAC-FIRM-LIC-1507	Bingham And Associates Inc	PAC-FIRM-LIC-249	Kpmg LLP
PAC-FIRM-LIC-1422	Bkd LLP	PAC-FIRM-LIC-987	Larry Donovan CPA
PAC-FIRM-LIC-175	Boyd Taylor CPA PC	PAC-FIRM-LIC-852	Larry Link CPA PC
PAC-FIRM-LIC-1644	C Wayne Smith CPA	PAC-FIRM-LIC-136	Larry Obie CPA
PAC-FIRM-LIC-1671	Cashuk Wiseman Goldberg	PAC-FIRM-LIC-7560	Le Compte P C
	Birnbaum And Salem LLP	PAC-FIRM-LIC-338	Legislative Audit Division State
PAC-FIRM-LIC-12323	Child Van Wagoner And		Of Montana
	Associates PLLC	PAC-FIRM-LIC-1337	Liberty Accounting
PAC-FIRM-LIC-7466	Christine D Aasheim CPA	PAC-FIRM-LIC-924	Linda Gaskill Bird CPA
PAC-FIRM-LIC-1344	Ci Jones CPA	PAC-FIRM-LIC-177	Linda R Beddow CPA
PAC-FIRM-LIC-469	Clyde F Brandt CPA	PAC-FIRM-LIC-15675	Loftis Group LLC
PAC-FIRM-LIC-15671	Cnm LLP	PAC-FIRM-LIC-1769	Lowridge Hunt And Company PLLC
PAC-FIRM-LIC-1699	Curtis And Company PLLC	PAC-FIRM-LIC-1441	Lowell W Meznarich CPA
PAC-FIRM-LIC-15456	Curtis And Company, PLLC	PAC-FIRM-LIC-447	Lynn R Walker CPA
PAC-FIRM-LIC-1780	Cw Accounting And Tax Support PC	PAC-FIRM-LIC-7480	M Kittleson & Company PC
PAC-FIRM-LIC-1341	Daniel J Holland CPA	PAC-FIRM-LIC-672	Mark A Cross CPA
PAC-FIRM-LIC-773	Darla Hoffman CPA	PAC-FIRM-LIC-1196	Mark J Hudson CPA PC
PAC-FIRM-LIC-521	Darrell Watkins CPA	PAC-FIRM-LIC-146	Mels Tax Service
PAC-FIRM-LIC-39	Darvis Accounting PC	PAC-FIRM-LIC-935	Melvin I Blecher CPA
PAC-FIRM-LIC-401	David E Gardner CPA	PAC-FIRM-LIC-1770	Parenteheard LLC
PAC-FIRM-LIC-666	Dean Wright Inc	PAC-FIRM-LIC-1733	Parks Tax Preparation
PAC-FIRM-LIC-1229	Djam Enterprises Inc	PAC-FIRM-LIC-360	Patrick Difronzo CPA
PAC-FIRM-LIC-7557	Donna Denker And Associates	PAC-FIRM-LIC-1055	Paul O Bagy CPA
PAC-FIRM-LIC-91	Donovan G Kelly CPA	PAC-FIRM-LIC-143	Peterson And Associates CPAs PC
PAC-FIRM-LIC-1741	Dphhs Audit Bureau	PAC-FIRM-LIC-1456	Porter Keadle Moore LLP
PAC-FIRM-LIC-1382	Duecker And Associates PC	PAC-FIRM-LIC-657	Renee Murphy CPA
PAC-FIRM-LIC-15199	Eclipse Tax & Accounting Inc	PAC-FIRM-LIC-713	Reznick Group PC
PAC-FIRM-LIC-1358	Edward Clinch CPA	PAC-FIRM-LIC-15559	Richardson And Associates Inc
PAC-FIRM-LIC-1771	Efp Rotenberg LLP	PAC-FIRM-LIC-1004	Rita Robertson CPA
PAC-FIRM-LIC-1050	Ella Laden CPA	PAC-FIRM-LIC-858	Robert J Martelle CPA
PAC-FIRM-LIC-150	G Dean Reed CPA	PAC-FIRM-LIC-159	Robert L Larkin And Associates
PAC-FIRM-LIC-298	Gary Laurence Giem CPA	PAC-FIRM-LIC-1678	Ross Leckie Accountant
PAC-FIRM-LIC-377	George A Lake CPA	PAC-FIRM-LIC-256	Ross R Stalcup CPA
PAC-FIRM-LIC-329	Georgene Robison CPA	PAC-FIRM-LIC-755	Sandra Blair PC
PAC-FIRM-LIC-196	Gilbertson Wynne And	PAC-FIRM-LIC-1037	Schafer And Co PLLC
	Associates PLLP	PAC-FIRM-LIC-621	Sharon Landwehr Myran CPA
PAC-FIRM-LIC-1601	H J And Associates LLC	PAC-FIRM-LIC-166	Siems And Associates CPAs
PAC-FIRM-LIC-531	Hamilton And Company	PAC-FIRM-LIC-549	Simmerman And Associates
PAC-FIRM-LIC-778	Hi-Line Accounting And		CPAs PC
	Financial Services	PAC-FIRM-LIC-1146	Stahlberg And Sutherland PC
PAC-FIRM-LIC-1747	Hillman Moody And Associates	PAC-FIRM-LIC-33	Stanley P Cornell CPA PC
	PLLC	PAC-FIRM-LIC-15682	Stauffer & Associates PLLC
PAC-FIRM-LIC-1116	Jacqueline L Manley CPA	PAC-FIRM-LIC-1738	Stephanie S Romsa CPA
PAC-FIRM-LIC-233	James L Johnson CPA PC	PAC-FIRM-LIC-163	Stephen R Schulze CPA
PAC-FIRM-LIC-134	James M Ness CPA	PAC-FIRM-LIC-1366	Tamara Stringfellow Warwick
PAC-FIRM-LIC-1282	Jerry K Mohland	PAC-FIRM-LIC-1215	Tgl Accounting Tax Service
PAC-FIRM-LIC-551	Jerry L Hudson CPA	PAC-FIRM-LIC-1452	Timothy Leuthold CPA Co Scott
PAC-FIRM-LIC-950	Jerry R Sauther PC		Family Services Inc
PAC-FIRM-LIC-610	Jerry S Thomas CPA	PAC-FIRM-LIC-26	Tom Cave CPA PC

## Disciplinary Actions

In the interest of educating public accounting licensees, the Board of Public Accountants is providing recent disciplinary actions taken by the Board. The intent of this section is to educate licensees on potential pitfalls that can arise while in the practice of public accounting.

These cases have been adjudicated and are now final. The official record of these contested cases can be found on the licensee lookup system ([ebiz.mt.gov/pol](http://ebiz.mt.gov/pol)) under the Licensee Lookup. If you have questions, you are encouraged to go to the official record for further clarification.

### 2014-PAC-LIC-759 Tamara Stringfellow-Warwick

Violations:

*ARM 24.2410 Enforcement Against Licensees and Practice Privilege Holders (1) (d) failure to meet the continuing education requirements established by the board;*

And

*ARM 24.201.2124 Standards for CPE Reporting (2) Documentation must be retained for not less than five years.*

Ms. Stringfellow-Warwick entered into a stipulated agreement with the Department of Labor & Industry. The Board accepted the stipulated agreement and issued a final order for the disciplinary sanctions:

Licensee shall permanently surrender her certificate/license beginning on the date of entry of the Final Order (11/12/2014). The certificate/license surrender will be considered a disciplinary action and must be reported as such by Licensee to any licensing authority when applying for licensure to engage in any profession or occupation.

Should Licensee wish to return to practice in Montana, she must apply to the Board for certification/licensure and successfully meet all qualifications. The Board may consider Licensee's application to be non-routine due to this disciplinary action.

