

Idaho State Board of Accountancy

NEWSLETTER

<https://isba.idaho.gov/>

Volume 47, Issue 3

Board Members

Jimmy Bell, CPA
Chair – Idaho Falls

Cindy Harmon, CPA
Vice-Chair – Twin Falls

Kevin Oakey, CPA
Secretary – Idaho Falls

Mick Armstrong, CPA
CPA Member – Boise

Larry Hunter
Public Member – Boise

Toni Hackwith, CPA
CPA Member – Post Falls

Jason Peery, CPA
Past Board Chair - Boise

FROM THE EXECUTIVE OFFICER

As 2021 winds down, it's a good time to make sure everyone is aware of the most recent changes to the Idaho State Board of Accountancy (ISBA). However, before we get to where we are today, it's important to revisit what has transpired in the past 22 months.

During the 2020 Idaho Legislative session, House Bill 318 was passed and signed by Governor Brad Little on March 11, 2020. This bill granted the governor the authority to assign agencies, such as the ISBA, to divisions, sections, or units in a manner to provide an orderly arrangement in the administration of state government.



Kent Absec
Exec. Officer

As previously reported, on June 3, 2020, Idaho Governor Brad Little, signed Executive Order 2020-10 which moved ISBA under the newly created Division of Occupational and Professional Licenses (DOPL) which is under the Department of Self-Governing Agencies. The ISBA was among 10 agencies moved to DOPL which included the Board of Dentistry; Board of Medicine; Board of Professional Engineers and Land Surveyors; Board of Nursing; Outfitters and Guides Licensing Board; Board of Pharmacy; Real Estate Commission; Board of Veterinary Medicine; and the Division of Building Safety and its constituent boards. The ISBA is now organized within the Occupational Licenses section of DOPL. Formerly, the Board was an independent self-regulatory board. Part of the advantage of being within DOPL is that it will allow the agency to leverage other areas of the division to accomplish those important duties outside of licensing. For example, as a part of DOPL, we will have the Administration Section to help us with statute and rule changes, performance reports and strategic planning. The finance department will aid the agency with budgeting and the daily paying and receiving tasks. We will also have a group of DOPL investigators who will help us thoroughly examine complaints and work through the Administrative Procedures Act when it comes to discipline. While staff was engaged in these activities, they are the kind of activities that take time and pull one away from the other day to day responsibilities that need to be accomplished, such as interacting and assisting our exam and license candidates, licensees, and firms. I'll talk later about other changes impacting the agency staffing and how we will do business moving forward.

In February of 2021, the ISBA physically relocated to our new home on the State of Idaho's Chinden Campus. The move not only saved the agency money in lease costs, but it also allowed the board to become integrated into the DOPL organization and gave the staff the opportunity to interact daily with staff members from other boards. We used this to begin learning and implementing what other boards do to become more effective. Overall, the move, which seemed daunting at first, has been better than expected. It took a little bit to get used to not having our own conference room and offices, but the pluses far outweigh the minuses.

As mentioned in both the last spring newsletter and this edition, staff personnel have undergone some changes as well. At the end of June, Sandy Bly retired after 40+ years with the state of Idaho, 29 of which were with our board. Then, at the end of October, Mary Robinson also retired after working for the board for five years. While they are both missed, we wish them nothing but success in their "new phase of life."



IN MEMORIAM

CP-0588
James Joseph McMurtrey

CP-0608
Carl Christensen

CP-0807
David Evan Jones

CP-2587
Joyce Ann Stroschein

FROM THE EXECUTIVE OFFICER (CONTINUED)

Being a part of DOPL exposed employees from all the agencies to other opportunities within the Division. One such opportunity came to Tami Helton. Most of you know Tami as our CPE Coordinator helping many of our licensees navigate through the annual CPE requirements. Tami, using her knowledge and experience in helping handle the revenues and expenses of this agency, applied for, and was offered a position within DOPL's finance department. It will be a great opportunity for Tami and while she will also be missed, she promises to help where she can during our transition to a new staff model. Part of our new staffing will include the addition of Casey Oare to our licensing team.

Casey comes to us from the Investigations area within DOPL. Casey was formerly the Complaint Manager within Investigations and comes to us with a lot of experience in working with the public as she also handled Public Records requests during her time as a part of the former Idaho Bureau of Occupational Licenses (IBOL). Casey's responsibilities will be in assisting exam and licensure candidates as well as helping licensees and firms, particularly with peer review. The agency will also have the support of a DOPL Licensing Team Lead, Cesley Metcalfe.

Cesley has worked with many boards in her nine years with IBOL/DOPL. With Casey being a part of the Licensing and Registration area within DOPL, she will report to Cesley who will manage a team of licensing specialist across many boards. Cesley is currently ramping up her learning of all things Accountancy. Cesley will report to me as the Executive Officer for the agency. When the

ISBA was an independent board, my role was that of an Executive Director or administrator. Now that ISBA is within DOPL and that some of the administrative tasks are being moved to a different area, my role has changed and the ISBA will no longer have a full time dedicated Executive Director. Along with being the Executive Officer for Accountancy, I will also serve in the same role for the Athletic Commission; Driving Business Schools; Morticians; Shorthand Reporters; and the Barbers & Cosmetology Board. Along with my duties as the Executive Officer for these boards, I will also serve as the Licensing & Registration Program Manager for the 16 boards under DOPL's Occupations Section.

While these changes may seem overwhelming, rest assured that our current Board members are still intact and focused on our mission of protecting the public in the most efficient manner possible. The Board, myself, and the entire DOPL staff are excited and committed to providing our stakeholders, such as you, with the best customer experience possible. We know it may take some time to replace the experience we lost with the departure of former staff members, so we ask that you be patient as we work with you moving forward. I am confident that over time, these changes will be advantageous to everyone involved.

As always, if you have any questions or comments you'd like to pass on, feel free to reach out to me at either kent.absec@isba.idaho.gov or our general email box of isba@isba.idaho.gov.

Kent A. Absec

MESSAGE FROM THE BOARD CHAIR

Time Flies When Your Are Having Fun!

Change continues to be one of the few constants in our profession and world. With change comes new opportunities. Certainly, we are all aware of the challenges facing our profession considering the impact of COVID, in addition to the regulatory and professional changes coming our way. Today, we have the opportunity to embrace major changes as Idaho licensees; like being absorbed into the Division of Occupational and Professional Licenses (DOPL) and how that feels from a licensee standpoint; CPA Evolution and the resulting incorporation of new or differing professional paths that stem as the result. While the basics are the same, we must admit that the profession continues to evolve and change to meet the needs of our changing world. Case in point: As a CPA who sat for the CPA exam in the late '70's, I couldn't have even imagined at any point in my early career that one day I would be partnered in a small niche-based firm solely serving veterinarians throughout the United States. How did the needle move to the point that small firms can and do serve a single market or focus? Sometimes change is slow and subtle, while sometimes it is fast and furious! Either way, today, it is almost impossible to escape hearing or reading about a reference to the transformation of our industry and craft. How exciting! Just as constant change surrounds us, we must embrace change and look for new ways to support and maintain the relevancy of the profession. Therein lies our number one challenge and opportunity.

It's hard to believe that I have served the last four years on the Idaho State Board of Accountancy. As the newly elected Chairman of the

Board, I was asked to introduce myself. I am both honored and excited to serve as such in this, my fifth and final year on the board. And this year is already shaping up to be just as exciting as the last, considering the many changes to the board and profession coming our way. Fortunately, the board is made up of committed volunteers dedicated and poised to meet the needs and challenges facing us all.

Finally, I would like to personally thank Kent Absec, Executive Officer (EO), for his many years of service. Standing along every effective EO are team members who truly get things done. Thank you, Sandy Bly (recently retired), Tami Helton, and Mary Robinson (recently retired) for your dedication and amazing contributions.

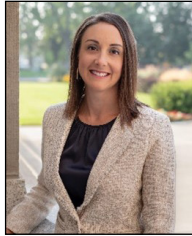
In closing, I strongly encourage you to embrace new ideas, new ways of practicing in this profession we each selected as our own. Continue supporting our profession. Your professional membership support, your ideas and suggestions, and your willingness to volunteer for an industry board or committee can and do make a difference. Challenge yourself by learning something totally unrelated to your area of expertise. Challenge yourself by considering new and different ways of approaching your knowledge specialty. Dare to change, for the better of yourself and for the profession.

Jimmy Bell, CPA



FROM CPE COMMITTEE CHAIR

Fall is upon us and as we finish out the year, it is amazing to look back on all that has changed in 2021. One of the positive changes for the profession that has come out of the pandemic is that CPE courses, which were previously only offered in-person, are now available virtually. Although we may obtain all our CPE credits virtually or through self-study, the program sponsor must follow the 2016 NASBA/AICPA Statement of Standards for CPE. This requirement did not change during the pandemic, so please make sure that any CPE you claim meets the requirements. As a reminder, you can view the Standards at: https://www.nasbaregistry.org/_media/Documents/Others/Statement_on_Standards_for_CPE_Programs-2016.pdf.



Shannon Stith

As you look at CPE needs, remember that all certificates must be obtained and dated on or before December 31, 2021. On the CPE Committee, we oftentimes see certificates for programs that are dated January 1, 20XX or later. The certificates with dates after December 31, 2021, cannot be counted for 2021 CPE requirements. So, make sure to take any quizzes, exams, or other requirements to submit timely to obtain a properly dated certificate.

I wish you all a joyous rest of 2021 and look forward to seeing you in 2022,

Shannon M. Stith, CPA, CGMA, RP

CPE TIME

December 31st is the deadline for CPE to be completed with January 31st being the deadline for timely reporting. Report your completed CPE using our [online system](#). Late fines begin at 12:01 am Mountain Standard time February 1st, beginning at \$100 and increasing \$50 per month until submitted. A [self-guided tutorial](#) for our new online system is available on our website.

Planning on changing your license status or did not complete your CPE requirement?

To change your license status for the upcoming licensing cycle **You need to request this change prior to the January 31st deadline to report CPE through our online system**. Your current license is effective through July 1st.

If you are short your requirement you will need to request an exception or extension. **You need to request this change prior to the January 31st deadline to report CPE through our online system**. Record the courses you completed, click submit, next you will provide a brief explanation of your request. The system will calculate your shortage, and penalty CPE credits that need to be submitted into the Board office ASAP, but **no later than April 30th** to be eligible for active renewal.

All CPE questions may be directed to the Board office at: isba@isba.idaho.gov.

ONLINE SERVICES - NEW FEATURE



Step-By-Step instructions for online system

Summary of your Idaho License

Address Changes

Change License Status

Report CPE

Request an Exception

Print CPE Report *NEW* - This allows you to see your most recently submitted CPE report.

CPE audit or exemption upload documents - one (1) PDF, JPG or PNG file containing all supporting documentation.

NON-ACTIVE LICENSE STATUS OPTIONS

- Inactive annual fee: \$100.00 may not practice public accounting, no CPE requirement. Must use "CPA-Inactive" or "LPA-Inactive". Do not publicly display wall certificate. May provide volunteer services for which the licensee receives no direct or indirect compensation. Refer to [IDAPA Rule 24.30.01.402.02](#).
- Retired annual fee: \$100.00 reached 55 years of age or is disabled, may not practice public accounting, no CPE requirement. Must use "CPA-Retired" or "LPA-Retired". Do not publicly display wall certificate. May provide volunteer services for which the licensee receives no direct or indirect compensation. Refer to [IDAPA Rule 24.30.01.402.02](#).
- Lapsed no annual fee, no CPE requirement and may not practice public accounting or use title CPA or LPA. Do not publicly display wall certificate. Refer to [IDAPA Rule 24.30.01.402.02](#).

You may bring your license back into Active status by completing the reinstatement/re-entry process at any time by 1) completing the reinstatement/re-entry application, 2) submit 80 hours of CPE, of which four hours need to be ethics with two covering Idaho Accountancy Act and Rules, and 3) pay the reinstatement/re-entry fee. Contact the Board office for the fee amount. Refer to [IDAPA Rule 24.30.01.406](#).

LICENSE STATUS CHANGES EFFECTIVE JULY 1ST, 2021

INACTIVE

CP-3270 Lunt, Janet
 CP-3283 Dunn, Jerry
 CP-3617 McDougall, Darcy
 CP-3717 Ipsen, Jonna
 CP-4234 Fales, Andrew
 CP-4461 Johnson, Warren
 CP-4565 Wells, Brandon
 CP-4586 Minert, David
 CP-4834 Faul, Christina
 CP-4894 Lloyd, William
 CP-5047 Tucker, Shane
 CP-5083 Arial, Kelly
 CP-5167 Bird, James
 CP-5431 Lenz, Ashley
 CP-5574 Taylor, Jason
 CP-5777 Johnson, Benjamin
 CP-5904 Harper, Marcie
 CP-6014 Vincent, John
 CP-6086 Molyneux, Conner
 CP-6108 Fredrickson, Daniel

RETIRED

CP-0475 Vance, Wayland
 CP-1021 Howell, Peggy
 CP-1117 Winchester, Douglas
 CP-1425 Clark, Curtis
 CP-1458 Brown, Susan
 CP-1559 Huter, Michael
 CP-1574 Whyte, Michael
 CP-1658 Engel, Matthew
 CP-1680 Ableman, Joseph
 CP-1701 Atkinson, Rick
 CP-1768 Frisk, Terry
 CP-2276 Marboe, Linda
 CP-2287 Sandow, Hugh
 CP-2413 Zandersmith, Douglas
 CP-2472 Hanes, Brenda
 CP-2651 Yon, John
 CP-2890 Doornbos, Antionette
 CP-2937 Johnson, Russell
 CP-3076 Cleaver, Carl
 CP-3821 Ogden, Anita
 CP-4000 Hamilton, Anne
 CP-4061 Spencer, Bonnie
 CP-4102 Waldron, Debra
 CP-4402 Cordon, Lee
 CP-4418 Perez, June
 CP-6215 Fisher, James
 PA-0112 Schenck, Reynold

LAPSED

CP-0807 Jones, David
 CP-1092 Medlin, John
 CP-1130 Vauk, David
 CP-1195 Goffinet, John

CP-1247 Clack, Steven
 CP-1326 Cantwell, Robert
 CP-1348 Ssuddreth, Roderic
 CP-1437 Flynn, Shaun
 CP-1481 Harada, Laurie
 CP-1482 Stoesser, Thomas
 CP-1567 Rigg, Richard
 CP-1602 Swan, Bradley
 CP-1615 Croy, John
 CP-1706 Chugg, Paul
 CP-1861 Leep, Kevin
 CP-1982 Belnap, Steven
 CP-2017 Griffiths, John
 CP-2332 Bergquist, Renee
 CP-2343 McNutt, Robert
 CP-2420 Searle, Karl
 CP-2534 Burgess, Terryl
 CP-2814 Haddock, Thomas
 CP-3221 Dailey, Boyd
 CP-3632 Howard, Quentin
 CP-3756 Dutra, Barbara
 CP-3760 Verbanac, Jeannine
 CP-3847 McPherson, Katharine
 CP-4085 Harris, Michelle
 CP-4146 Youngberg, Tyson
 CP-4178 Cox, Julie
 CP-4237 Larson, Cliff
 CP-4279 Grainger, Julie
 CP-4517 McClure, Judy
 CP-4615 Rumpf, Charles
 CP-4647 Stueve, Susan
 CP-4727 Crane, Kevin
 CP-4769 Poulson, Richard
 CP-4989 Bartlett, Kelly
 CP-5019 Christensen, Bryce
 CP-5370 Nguyen, Hai
 CP-5450 Southworth, William
 CP-5454 Jessa, Eric
 CP-5463 Breard, Kevin
 CP-5511 Russel, Dale
 CP-5554 Kim, Tae Jung
 CP-5559 Cross, Lisa
 CP-5565 Miller, Spencer
 CP-5586 Musick, Jared
 CP-5617 Huber, Lyn
 CP-5618 Brown, William
 CP-5619 Richards, Andrew
 CP-5634 Newman, Paul
 CP-5713 Thieme, Christian
 CP-5744 Elliott, Christopher
 CP-5877 Muller, Kimberly
 CP-5893 Carter, Keely
 CP-5901 Stewart, Alexander
 CP-5940 Caldwell, William
 CP-5980 Moore, Ronald
 CP-6099 Stevens, Candace

CP-6117 Schoenfeld, Irving
 CP-6198 Phelps, Peter
 CP-6211 Bailey, Robert
 CP-6274 Fitzpatrick, Pamela
 CP-6276 He, Cuihong
 PA-0201 Layton, Robert

BOARD LAPSED

CP-0558 Kirk, Larry
 CP-0773 Herrick, Michael
 CP-0856 Luekenga, Roscoe
 CP-1076 Shriver, Richard
 CP-1149 Olsen, Reid
 CP-1266 Quirk, Joseph
 CP-1306 Webb, Jay
 CP-1337 Lundblade, Dale
 CP-1457 Bowden, Gregory
 CP-1630 Montgomery, Veronica
 CP-1682 Nicholson, Cynthia
 CP-1816 Zurek, Nina
 CP-1961 Wilson, Patricia
 CP-2221 Hosman, Teresa
 CP-2227 Kowallis, Sandra
 CP-2268 Christensen, Craig
 CP-2494 Bowen, Ronald
 CP-2570 Koeppen, Rita
 CP-2587 Strochein, Joyce
 CP-2687 Christianson, Stephanie
 CP-2868 Miklos, Brenda
 CP-2907 McGlothlin, Lynn
 CP-3035 Haight, Dawn
 CP-3092 McKim, Scott
 CP-3389 Gumon, Kari
 CP-3445 Hampton, Andrew
 CP-3456 Weeks, Cheryl
 CP-3492 Hume, Christian
 CP-3640 Haddock, Robert
 CP-3654 Burr, Fred
 CP-3667 Ranisate, Keith
 CP-3879 Taylor, John
 CP-4083 Barnes, Marla
 CP-4544 Christensen, Tamara
 CP-4601 Mokwa, Carol
 CP-5085 Cheesman, Patricia
 CP-5410 Westfall, Larry
 CP-5444 Freeman, Tyler
 CP-5797 Nelson, Stephanie
 CP-5849 McArthur, Burke
 CP-5959 Seig, Rosanne
 CP-6068 Carleton, Travis
 CP-6216 Leligdowicz, Jason
 CP-6275 Block, Stuart
 CP-6279 Hughes, Jeffery
 CP-6331 Gunderson, Mariah

DISCIPLINARY ACTION

FR-0456 KPMG

Boise, ID

The Board entered an Order ratifying and adopting a Stipulation and Consent Agreement as to KPMG, LLP, FR-0456, wherein KPMG agreed to pay a \$15,000 administrative penalty to the Board in connection with the Securities and Exchange Commission's order in Administrative Proceeding File No. 3-19203 against KPMG.



Exam Facts and Help

[The Candidate Bulletin "Roadmap to CPA Success"](#)

CPA EXAM PRACTICE ANALYSIS INFORMATION

2021/22 Exam Score Release Dates

If you take your exam on/ before:	Your target score release date is:
December 8	December 16
December 31	January 11
January 23	February 8
February 14	February 23
March 9	March 17
March 31	April 12
April 23	May 10

DATES TO REMEMBER!

- **December 31st CPE Course Completion** — courses must be completed with certificates dated no later than December 31st.
- **January 31st CPE Reporting** — CPE reports are to be submitted. Late fines assessed beginning February 1st of \$100 and can reach up to \$300. *This deadline also applies if you are changing your license status or requesting an extension.*
- **June 30th License Renewal** — active licenses expire June 30th. Late fines starting at \$100.00 are assessed if paid after July 1st. If no action is taken, your license will be placed into Board Lapsed status on August 1st.
- **September 30th Firm Registration Renewal** — fines assessed at \$100.00 per licensee after September 30th.

EXAM CANDIDATES PASS LIST

2021 Q2

Austin, John
Busby, Riley
Hurd, Austin
Lopez-Mijangos, Jazmin
Melancon, Allison
Parish, Braxton
Schmidt, Logan
Tracy, Bradley

2021 Q3

Ash, Amanda
Belnap, Jacob
Bond, Garen
Briggs, Amy
Christiansen, Casey
Davis, Danica
Eldfrick, Jacob
Fishburn, Joshua
Hurd, Alexis

Mackintosh, Weston
Peterson, Marcus
Swartwood, Jessica
Tsuruta, Kaia
Tyron, Savanna
Varela, Adam
Welch, Makenzie
Wessman, Timothy

HAVE YOU MOVED?

Per *Idaho Accountancy Rule 021* license holders are to notify the Board in writing within 30 days of any change in the licensee's business address, residence address, or business connection, employer, or principal place of business. Exam candidates need to directly notify the Board office. [Link to update your contact information.](#)



CPA EXAM PERFORMANCE SUMMARY

CPA Exam Performance Summary: 2021 Q-3 Overall

<u>Overall Performance</u>		<u>Section Performance</u>			
			<u>Sections</u>	<u>Score</u>	<u>% Pass</u>
Unique Candidates	34,426				
New Candidates	8,739	First-Time	12,900	71.79	55.91%
Total Sections	45,126	Re-Exam	32,090	72.78	53.17%
Passing 4th Section	5,601	AUD	11,550	70.90	47.21%
Sections / Candidates	1.31	BEC	8,650	76.09	61.73%
Pass Rate	53.92%	FAR	14,335	69.78	47.83%
Average Score	72.48	REG	10,591	74.91	63.07%

CPA Exam Performance Summary: 2021 Q-3 Idaho

<u>Overall Performance</u>		<u>Section Performance</u>			
			<u>Sections</u>	<u>Score</u>	<u>% Pass</u>
Unique Candidates	131				
New Candidates	42	First-Time	54	69.07	48.15%
Total Sections	171	Re-Exam	117	71.44	52.99%
Passing 4th Section	17	AUD	37	72.46	56.76%
Sections / Candidates	1.31	BEC	27	76.07	66.67%
Pass Rate	51.46%	FAR	64	68.23	42.19%
Average Score	70.69	REG	43	69.44	51.16%

Jurisdiction Ranking

Candidates	Sections
44	44
33	45
Pass Rate	Avg Score

2022 Board Meetings

Wednesday, January 26th

Watch website for upcoming meetings
in 2022!

BOARD STAFF

Kent A. Absec

Executive Officer

kent.absec@isba.idaho.gov

Casey Oare

Licensing Specialist

isba@isba.idaho.gov

2021-22 Office Closures

Christmas - December 24th

New Year's Eve - December 31st

Martin Luther King Jr Day - January 17th

President's Day - February 21st

Memorial Day - May 30th

Juneteenth - June 20th

Independence Day - July 4th

Labor Day - September 5th

US Indigenous People's Day - October 10th

Veterans Day - November 10th

Thanksgiving - November 24th

Christmas - December 26th

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.

Contact Information

11351 W Chinden, Building #6
Boise, ID 83714

PO Box 83720
Boise, ID 83720-0002

Phone: 208-334-2490

E-mail: isba@isba.idaho.gov

Website: isba.idaho.gov

CONGRATULATIONS TO OUR NEW LICENSEES!

CP-6350	REIS, MARK VERNON	Active	Reciprocity	WA
CP-6351	SCHABERG, JEFFREY DEAN	Active	Reciprocity	OR
CP-6352	TURLEY, CODY CARL	Active	Grad Transfer	CO
CP-6353	YOUNTS, JOHNNY DONALD	Active	Reciprocity	CO
CP-6354	MOBLEY, LYNETTE MELANIE	Active	Exam	
CP-6355	OLSON, JEFFREY RANDALL	Active	Reciprocity	CO
CP-6356	MOTT, KAITLIN GRACE	Active	Grad Transfer	
CP-6357	TAYLOR, MELINDA	Active	Reciprocity	CA
CP-6358	GOMEZ-GIL, DIANA CAROLINA	Active	Exam	
CP-6359	KOBERG, KYLIE JOY	Active	Reciprocity	WA
CP-6360	NICKOLATOS, ALEXANDER	Active	Reciprocity	CA
CP-6361	WEATHERSBY, MARY ISABEL	Active	Exam	
CP-6362	WOODS, BRANDON HUBERT	Active	Exam	
CP-6363	FARWIG, JOSIAH CALEB	Active	Exam	
CP-6364	LEWIS, LARAY RUTH	Active	Reciprocity	TX
CP-6365	POLLITT, CHRISTINE ELIZABETH	Active	Reciprocity	CA
CP-6366	HOPKINS, BRYAN PAUL	Active	Reciprocity	CA
CP-6367	JONES, JONATHAN BRENDEN	Active	Reciprocity	CA
CP-6368	MCGEOUGH, BRIAN BENJAMIN	Active	Reciprocity	CA
CP-6369	HAYDEN, MEAGAN KATHRYN	Active	Reciprocity	WA
CP-6370	PARISH, BRAXTON TATE	Active	Exam	
CP-6371	WEEKS, SAMUEL O'BRIEN	Active	Exam	
CP-6372	SCHERER, PARKER JAMES	Active	Exam	
CP-6373	BARB, MAXIMILLIAN JOSEPH	Active	Exam	
CP-6374	SABO, DAWN CAROLYN	Active	Reciprocity	TX
CP-6375	MUNSON, DAVID A	Active	Reciprocity	WA
CP-6376	GATES, BRETT	Active	Exam	
CP-6377	BAKER, DAVID BRUCE	Active	Reciprocity	CA
CP-6378	LEE, JIHEE	Active	Grad Transfer	VT
CP-6379	AUSTIN, JOHN COLTER	Active	Exam	
CP-6380	FONES, DONELLA JO	Active	Reciprocity	AZ
CP-6381	HUGHES, LAWRENCE PATRICK	Active	Reciprocity	WA
CP-6382	PLANESI, LORNA KATHLEEN	Active	Reciprocity	CA
CP-6383	BUTCHART, RUTH TANNER	Active	Reciprocity	CA
CP-6384	PAGE, EMILY JANE	Active	Exam	
CP-6385	BUSBY, RILEY EVAN	Active	Exam	
CP-6386	DAVIS, DANICA JEAN	Active	Exam	
CP-6387	ZELIC, ZELJKO	Active	Reciprocity	WA
CP-6388	PEERY, AARON JASON	Active	Reciprocity	CO
CP-6389	WELCH, MAKENZIE DIANE	Active	Exam	
CP-6390	ERICKSON, JUSTIN RICHARD	Active	Reciprocity	WI
CP-6391	TRACY, ELLIOTT MATTHEW	Active	Reciprocity	OR
CP-6392	DALTON, JACK ANDREW	Active	Reciprocity	WA
CP-6393	ASH, AMANDA LYN	Active	Exam	
CP-6394	FISHBURN, JOSHUA ROBERT	Active	Exam	
CP-6395	BOND, GAREN JAMES	Active	Exam	
CP-6396	WESSMAN, TIMOTHY KENT	Active	Exam	
CP-6397	BUTLER, TIMOTHY STEVEN	Active	Exam	
CP-6398	MACKINTOSH, WESTON BROCK	Active	Exam	
CP-6399	HYSELL, KATHY L	Active	Reciprocity	CA
CP-6400	CASTRO, VERONICA	Active	Grad Transfer	IL
CP-6401	TAYLOR, LAWRENCE RICHARD	Active	Reciprocity	CA
CP-6402	TSURUTA, KAISA	Active	Exam	
CP-6403	SWARTWOOD, JESSICA LYNN	Active	Exam	
CP-6404	FONTES, ALAN LEE	Active	Reciprocity	CA
CP-6405	LUCIDO, GREGORY MICHAEL	Active	Reciprocity	CA
CP-6406	CLANIN, DENISE SUZETTE	Inactive	Reciprocity	CA
CP-6407	WILLIAMS, KORDELL JOHN	Active	Exam	
CP-6408	BROWN, CHRISTOPHER KENT	Active	Reciprocity	VA
CP-6409	DOWDLE, MARIANNE HAFEN	Active	Reciprocity	TX
CP-6410	GOSSE, LINDA MARIE	Active	Reciprocity	WA