



## The Wyoming Board

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## Mobility in Wyoming

At this printing, 188 non-residents have elected to avail themselves of practice privileges and have been granted a mobility status in Wyoming. Any non-resident certificate holder who qualifies for practice privileges can still opt for the mobility status. We ask that you return the wall document or an affidavit for lost certificate if you cannot locate the wall document certificate.

Those persons who qualify for practice privileges and allow the certificate to expire on December 31, 2009 will not receive additional compliance requests after December 31, 2009. If the certificate expires, the Board's database will reflect an "expired" status and not a "mobility" status.

Non-residents who wish to use practice privileges must maintain a CPA

certificate on active status in the state of their principal place of business. If that requirement is not met, the Wyoming certificate must be maintained regardless of the existence of certificates in other jurisdictions – this includes compliance with Wyoming's CPE requirements to include the requirement to complete Wyoming's ethics course every three years.

## Misunderstandings.....?????

The various states have apparently imposed various requirements with respect to mobility. In Wyoming, any person who maintains the certificate in his/her principal place of business in a state deemed substantially equivalent is eligible for practice privileges. If the person does not reside in

a substantially equivalent state, the person may qualify individually. See the checklist.

<http://cpaboard.state.wy.us/pdf/mobilitychecklist.pdf>

This includes the individual who is responsible for registering the firm. Wyoming law requires a CPA to be

designated to represent the firm. That CPA does not have to be licensed in Wyoming if he/she qualifies for practice privileges.

## Firm Registration Requirements

The Board recently issued an interpretation on firm issues:

The rules stipulate that a sole proprietorship exists when a CPA provides services delineated in the statutes and rules, is compensated for those services, and is not otherwise associated with a registered entity.

Therefore, if a person teaches courses covering any discipline covered by the CPA examination and is compensated for those services outside of his/her regular employment, a sole proprietorship exists and must be registered with the Board. This

would be true for any services listed in W. S. 33-3-109, Chapter 1, Section 2(d), or Chapter 3, Section 1 (b) of the rules.

**Firm Names:** The Board recently issued the following interpretation.

A CPA firm may use the names of retired owners in its name. It is not misleading for a firm to continue to use a retired owner's name in the firm name when the retired owner continues to maintain the certificate on active status, inactive status, or retired status. If the retired owner

maintains active status and begins to provide services which require a firm registration, the retired owners name may not be used in the former firm's name and also used in the new firm name. A retired owner who is compensated for services performed only through the former firm is not required to register a firm. A retired owner who is compensated directly by clients is considered a sole proprietor and must register some type of firm with the Board.



*Best Wishes for a wonderful holiday season.*

*Merry Christmas and Happy New Year*

## Continuing Professional Education - Ethics

Active CPAs must complete four credits of ethics every three year period as scheduled by the Board. All four credits must be completed in the same calendar year. If you complete a general ethics course early in the year but do not complete the Statutes and Rules element of the 4 credit requirement until later in the year, your records will not be updated to reflect compliance until you have provided documentation which demonstrates you have completed both courses.

If a non-resident must maintain the Wyoming certificate, the Wyoming board will accept ethics courses (minimum 4 credits) required by the state of one's principal place of business. If the state of principal place of business does not require ethics training or if the course does not include a statutes and rules element (from any state), the non-resident will be required to complete Wyoming's statutes and rules course.

**REMEMBER** – The Wyoming Board must approve the statutes and rules portion of the ethics course or it will not qualify. Check the Board's website to ensure a course has been approved before you enroll in a course.

The 4 ethics credit counts towards the total CPE requirement.

You may amend the total number of CPE credits previously reported on each annual renewal application.

## 2010 Calendar Year Agenda

The following dates and meeting places are subject to change. Please contact the Board office before making plans to attend a board meeting. Interested persons may attend conference call meetings by calling 1-888-387-8686, conference ID 1489333. Attendees will be billed for time included in the call as well as a \$5 administrative billing charge. Contact the Board office to be placed on the list to receive agenda information.

### Meetings:

May 3-4, 2010 – Cheyenne; July 12, 2010 - Casper; September 21, 2010 – TBD

### Conference Calls (1:30 p.m.):

January 5, 2010; February 16, 2010; March 16, 2010; June 15, 2010; August 17, 2010; November 16, 2010; and December 14, 2010.



## Certificates Issued in 2009

Telford Lodden	Dennis Lavin	Joel Kieseey
Randy Watkins	Robert Leibrich	Bridget Meyer
Shonda Renae Hayes	Dawn Swaen	Brent Absher
Gregory Viergutz	Bradley Bowen	Dallas Stovall
Robert Walton	Andrew Roberts	Bryce Buchanan
Mark Stege	John Haberkorn II	Bethany Brindisi
Stephen Swain	Thomas Buck	Kathleen Pettofrezzo
Miranda Brisko	Christine Abel	David McFarlane
Michael B. Schnake	Michael Lundberg	Nathan Stadheim
Yijun Hu	Charles Poysti	Lorielle Morton
Scott Gold	James Rae	Shannon Lundvall
Chelsea Helenbolt	Sara Rittgarn	Timothy Hix
Tim McClure	Heather Lenardson	Andy Park
Aaron Sedler	Charles Roe	Mike Vinson
Misty Wolcott	John Browne	Nicole Gurnicz
Kristen Ressler	Molly Hepburn	Kathleen Egli
Gary Becker	David Buist	David Sills
Jack Meyer	Forrest Anderws	Rebecca Morrison
Mark Erickson	Kristi Foster	Robert Shouldice
Patrick Roesler	Christopher Tyhurst	
Linda Putney	Erick Burgmaier	
David Massey	Jennifer Cuthbertson	

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***In 2009, the Board issued 63 new certificates (original and reciprocal) to the individuals to the left.***

## Position to Open for Board Administrator

The Board's current executive director will retire June 2010. The position will be officially opened in late March or early April. The Board plans to interview in early May. General information about the position follows.

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*The position will be officially opened in late March or early April, 2010. The Board plans to interview in early May*

**General Description of Work:** Directs work activities of a small staff providing information, investigation, educational, licensing, and other support services for the Wyoming Board of Certified Public Accountants; provides assistance to the public regarding professional practices and standards; supervises and coordinates licensing and certification; prepares budgets and monitors expenditures and income.

**Essential Functions:** Directs, instructs and counsels subordinate workers in carrying out job duties; reviews work products; establishes and maintains work procedures; attends board and industry related meetings; represents the board at national meetings; may make presentations regarding board laws, regulations and policies; reviews continuing education ethics coursework which requires board approval; confers with board regarding policies and problems; recommends and coordinates board policies; anticipates and drafts rules and legislation; corresponds and meets with the public, government and private entities to explain and discuss board laws, rules, and policies; confers with investigators relative to complaints or inquiries regarding law or rules violations and hearing procedures; confers with representatives of the Attorney General's Office on legal matters, hearing processes and Administrative Procedure Act; manages all investigate files and records; advises general public on the CPA Act compliance; develops budget request for submission to legislature; monitors income and controls expenditures to assure necessary funding is available; approves candidates for admittance to CPA exam; administers licensing system, website, and PLR system.

**Knowledge and Skills:** Thorough knowledge of the CPA Act and Rules and Regulations; knowledge of the Uniform CPA examination requirements and processes including the Gateway System; knowledge of state government processes including legislative and administrative processes; skill in drafting and updating rules and statutes and the guiding principles and concepts underlying these processes; knowledge of the Administrative Procedure Act, public records requirements, open meetings requirements. Skill in work management and work leadership; skill in oral and written communications; skill in evaluation and decision making; skill in direction of work activities; skill in computer concepts; skill in budget development and control; skill in interpersonal relations with licensees, applicants, board members, legislators, state officials, representatives from the Wyoming Society of CPAs and the National Association of State Boards of Accountancy, and the general public. Knowledge of computer hardware and software, particularly Microsoft Access, Word, and Excel; knowledge of the PLR on-line renewal system; knowledge of website maintenance; and skill in multitasking and managing numerous priorities for a small office.

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*"Applications must be filed through the state's personnel system at <http://personnel.state.wy.us/stjobs/index.htm>."*

**Minimum Qualifications:** Any combination of training and experience equivalent to a bachelor's degree in accounting, business or public administration, or closely related field, **PLUS** five years of professional work experience in accounting, business, or government **including** two years of supervisory or management experience. Preference will be given to persons who hold CPA certificates.

Note: This is an at-will position and serves at the pleasure of the Board of Certified Public Accountants.

Hiring Range - \$55,000 to \$80,000 per year.

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## Wyoming Board of Certified Public Accountants

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We're on the Web!

See us at:

<http://cpaboard.state.wy.us>

## Etc.....

Can entities be owners of  
CPA firms?

Yes...owners are not  
required to be individuals.  
Entities owned by a  
majority of CPAs (financial  
interests and voting rights)  
may be owners in a CPA  
firm.

### Disciplinary Action

The Board entered into a settlement  
agreement with David Miller of Evanston on August  
30, 2009. Mr. Miller was censured for failure to  
comply with the law and regulations by failing to  
timely renew his CPA license and demonstrate  
compliance with CPE.

If Mr. Miller fails to renew his license in a  
timely manner in the future he will be required to  
reimburse the Board for the costs of the August  
settlement agreement.

## *In Memoriam*

Frederick Sims of Casper passed away at the age of 100 on August 16,  
2009. He held certificate #99 dated January 1, 1952.

Larry Holst of Gillette passed away November 27, 2009. He held certificate  
number 175 dated December 1, 1963.

Ken Mellinger of Sheridan passed away November 26, 2009. He held  
certificate number 722 dated June 13, 1980.