

Continuing Professional Education

All active licensees are required to report their Continuing Professional Education credits for the preceding calendar year annually by January 31st. All active licensees (except as specifically excepted in Rule 502 of the Idaho Accountancy Rules) are required to participate in a total of eighty (80) hours of qualifying education in the two calendar years immediately preceding the date the report is required. There is a minimum requirement of at least thirty (30) hours in any one calendar year, and a maximum of fifty (50) hours recorded in any one calendar year.

Idaho has an ethics CPE Requirement for all active licensees. It is a rolling total of 4 CPE credits of Ethics included in (not added to) the rolling total of 80 or more CPE credits. Within this requirement, new, reciprocal, reinstated or re-entry licensees must show they have obtained 2 credits of Idaho state specific ethics CPE within the first year of licensure on their CPE report. Existing licensees may also include the Idaho State Specific Ethics CPE, but are not required to do so. Visit our web site for information on how to sign up for this free course.

Firm Registration

Idaho offers online firm registration.

All firms providing compilation, review, and audit services must enroll with an approved Administering Organization for a Peer Review. Failure to enroll and undergo a Peer Review when required will result in a penalty for each act of non-compliance.

Licenses will not be renewed if Firm Registration requirements are not met.

The annual firm registration fee is \$25.00 for a firm with one licensee plus \$5.00 for each additional licensee with a maximum fee of \$200.00. Failure to register your Firm by September 30th will result in a penalty.

License Renewal

Licenses expire each year on June 30th. Idaho offers online license renewal.

License Renewal Fees:

Active License	\$120.00
Inactive License	\$100.00
Retired License	\$100.00

State Specific Ethics

Who must complete the State Specific Ethics course?

- Newly licensed in Idaho on or after July 1, 2008;
- Licensed via reciprocity or transfer of grades in Idaho on or after July 1, 2008;
- Reinstated an Active license in Idaho on or after July 1, 2008; or
- Re-entered as an Active licensee in Idaho on or after July 1, 2008.

The Idaho State-Specific Ethics CPE course is a free two-hour course presented by the Board's Executive Director covering relevant topics from the Idaho Accountancy Act and Rules. You are able to register to view the archived version of this course at a date of your choosing, but the course must be completed in the year in which you were licensed in any of the situations shown above. Please be aware the archived version is considered Non-Interactive Self-Study. While the Idaho State Board of Accountancy accepts the CPE hours, other State Boards of Accountancy may not approve the hours. The course was presented before a live audience in Boise. You may view the course as a webcast on the Internet at your home or office computer.

Exam

Licensure

Continuing Professional
Education

Firm Registration

License Renewal

Mobility

State Specific Ethics



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Uniform CPA Exam

The Uniform CPA Exam is a computer based test comprised of four parts.

Audit & Attestation

Business Environment & Concepts

Financial Accounting & Reporting

Regulation

The exam is offered the first two months of each quarter. To be eligible, a candidate must meet the following requirements:

- Be at least 18 years of age
- Must be a resident of Idaho
- Must have a bachelor's degree from a regionally accredited college or university with a minimum of 30 semester credits in business (20 of those must be in accounting)
- Must be of good moral character (a criminal background check is required),

The passing score for each section is 75. All sections must be passed within an 18 month period.

Candidates apply with the State Board and pay the application fee. As an Idaho candidate, you can take the exam at any Prometric Testing Center in the USA. NASBA bills the candidate for the exam. For detailed information and application forms, visit our web site at isba.idaho.gov or NASBA's cpa exam web site at www.cpa-exam.org.

Application Fees:

Initial Exam Application	\$100.00
Re-Exam Application	\$ 50.00

Exam Fees:

Candidates will be billed by NASBA for the testing fees. Fee information is available on our web site at:

<http://www.isba.idaho.gov/hm/cpaexam.htm#TestingFees>

Licensure

To be licensed as a CPA in Idaho, the following requirements must be met:

- Successful completion of all four sections of the Uniform CPA Examination within 18 months
- One year of accounting experience which includes a minimum of 2000 hours and must be verified by a CPA who was actively licensed to practice during the experience. An Idaho LPA may also supply verification.
- A Bachelor's degree from a regionally accredited college or university and 150 semester credits which includes at least 24 semester credits in business and 24 semester credits in accounting. The accounting credits must have covered the subjects of financial, audit, management and tax accounting.
- Successful completion of the AICPA's Ethics Exam.*
- Criminal History background check.

If a candidate has passed the exam in another jurisdiction, they can apply for an Idaho CPA License by Transfer of Grades.

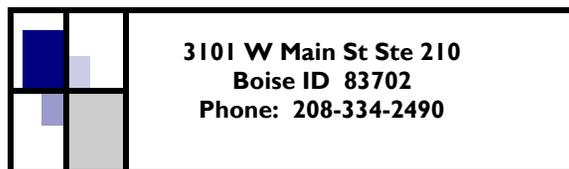
If a candidate has been licensed in another jurisdiction, they may apply for a reciprocal license. If the applicant for license by reciprocity has no less than 4 years of experience during the last ten years, they are not required to submit official transcripts and are not required to have a licensee verify their experience.

License Fees:

Initial License	\$120.00
Wall Certificate (optional)	\$ 20.00
Reciprocity Fee	\$175.00
Grade Transfer Fee	\$175.00

* The AICPA Ethics exam fee is payable to the AICPA.

All licensure application forms including the experience form(s) are available on our web site.



Mobility

A majority of states have adopted mobility legislation – which is a practice privilege that generally permits a licensed CPA in good standing, who meets substantial equivalency requirements, to practice in jurisdictions outside of his or her principal place of business without obtaining another license.

Idaho has adopted mobility as of July 1, 2008. Idaho has eliminated its requirement of "Notice and Fee" for Practice Privileges effective July 1, 2008.

There are three ways in which licensees from other jurisdictions qualify to practice in Idaho under substantial equivalency:

1) A person whose principal place of business is not in this state and who has an active certificate and license as a certified public accountant from any state which the board has determined to be substantially equivalent to this chapter shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license; or

2) A person whose principal place of business is not in this state and who has an active certificate and license as a certified public accountant from any state which the board has not determined to be substantially equivalent to this chapter shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license only if such person demonstrates that his or her qualifications are substantially equivalent to the licensure requirements of this chapter; or

3) The requirement to demonstrate substantially equivalent qualifications shall be waived if the applicant has been licensed for no less than four years as a certified public accountant within the previous ten years.

Licensees who qualify under one of these three scenarios, and who offer services in Idaho or to Idaho clients, are subject to the regulatory authority of the Idaho State Board of Accountancy. The Board may administratively penalize the licensee of another jurisdiction for violations of Idaho's Accountancy Act and Rules. Information on disciplinary action by ISBA will be provided to the home state of licensure, and may be used as a basis for regulatory action in that state.