

IDAHO STATE BOARD OF ACCOUNTANCY
INTERACTIVE CPE REPORTING INSTRUCTIONS
No Forms Are Sent Out -- See "HOW" below

I. GENERAL REPORTING INFORMATION

WHO: All Active License Holders (including individuals originally licensed or licensed via reciprocity or transfer of grades during the Reporting Year) must report CPE annually.

WHAT: You report only those programs completed in the Reporting Year which runs January 1st through December 31st. A minimum of 80 hours (at least 4 of which must be in Ethics) must be completed in the prior and current year. Half hour credit is granted after the first full hour is completed. You may report more than 50 hours, however 50 hours are the maximum allowable and you will not be credited with more than 50 hours. Not sure how many hours you need to take in the Reporting Year? Interactive CPE Reporting will tell you how many hours you completed last year and how many hours you must take this year.

WHEN: CPE must be reported no later than **January 31st**.

WHERE: Follow the link on the Board's website www.isba.idaho.gov

HOW: Login to Interactive CPE Reporting with your license number and PIN (the same one used for license renewal.) List all program information as requested. **INCLUDE SPONSOR NAME.** You may enter courses throughout the year. Use the "Save and Logout" option to retain your information. Once you have completed your CPE for the year, print a copy for your records, and submit. Your report automatically attaches to your file in our office. To confirm your report has been submitted, log back into Interactive CPE Reporting. It will show only the next year for reporting. Your printed copy is your confirmation, no email is sent to you.

II. ETHICS CPE REQUIREMENT

Ethics CPE is required: 4 of the 80 hours must be in Ethics. You may complete 1, 2, 3, or 4 hours in any given year, provided the previous and current year totals include 4 hours of Ethics CPE. Many CPE courses already include an Ethics component. There is an Idaho State-Specific Ethics CPE requirement for all new, reciprocal, reinstated, or re-entered licensees. A sampling of providers who offer an Idaho ethics course can be found on the Board's web site.

III. FINES AND CONSEQUENCES OF LATE FILING

If you report during the month of February, the fine is \$100. An additional \$50 fine is added each month for late filings, to a maximum of \$300 for reporting done during the month of June. If you have questions concerning CPE reporting or consequences of late filing, please refer to Idaho Accountancy Rules 500-510 or call us. All late reports will be audited, which means course documentation is required for all reported CPE. Do not attach verification of CPE credits unless you fail to meet the deadline date. The CPE Committee may request documentation of any reported CPE._____

Late fine will not be waived for late/lost mail if the licensee has failed to keep the Board informed of address changes.

If CPE and license renewal requirements are not complete, your license will automatically be placed into Lapsed Status pursuant to Idaho Code Section 54-211(1)(e). You must reinstate your license to offer public accounting services and use the title.

**IT IS THE LICENSEE'S RESPONSIBILITY TO PRINT AND RETAIN A COPY
OF CPE REPORTED VIA INTERACTIVE CPE REPORTING.**