



Idaho State Board of Accountancy

Volume 25, Issue 1—Spring 2003

Newsletter

FEE CHANGES – EFFECTIVE APRIL 2, 2003

Four fee rules changes were made effective by the 2003 Legislature. Wall Certificate fee went from \$10 to \$20. Interstate Exchange of Information Forms now cost \$10 to be completed. Late License Renewal Fee went from \$50 to \$100. Firm Registration went from \$100 per firm to \$20 per firm plus \$5 for each licensee in the firm.

The increase in the Wall Certificate and Interstate Exchange Form fees reflect the actual cost to provide the product. The Late License Renewal Fee brings it into parity with the late fees charged by the Board for other required filings. **The Firm Registration fee has been waived by the Idaho State Board for one additional year.**

November 2002 Exam Statistics

Applications:		
Proctored Candidates	8	
Fee Transfer (first)	20	
Fee Transfer (second)	7	
Fee Forfeited	13	
Denied	0	
<u>Idaho Candidates sitting</u>	<u>206</u>	
Total Applicants	254	
Original	81	32%
Re-exam	165	68%
Total Candidates	246	100%
Law	162	
Audit	170	
ARE	169	
FARE	188	
Passed	40	
Original Conditional Status	44	
Retained Conditional Status	23	
Further Conditional Status	7	
Lost Conditioning	1	
Failed	88	
Grades Void	3	
Total Sitting	206	

2004 Proposed Rule Changes

The Idaho State Board of Accountancy has two sets of draft rules going out for comment this summer.

The first set of rules addresses the computer-based test (CBT) which will replace the current paper and pencil Uniform CPA Examination in April 2004. The proposed rules outline changes to: the application process; the test delivery method; grade reporting; and fees. The rules also provide for a transition for candidates who have earned conditional credit under the paper and pencil test and who will be completing the exam under CBT.

The second set addresses: retention of client records by audit firms; and the Board's authority to take disciplinary action when licensees refuse to respond to complaints filed against them.

To view the entire sets of rule changes, please refer to our web site www.state.id.us/boa or contact the Board office.

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High Scoring Candidates

Congratulations to the high scoring candidates from the November 2002 Uniform CPA Examination:

Kevin Bell	354
Sarfa Tsakrios (tied)	338
Tawnya Ward (tied)	338
Dale Bunn	335
Robert Pearson	332

In Memory Of.....Patton A. Ross CP-120

Pat was licensed in Idaho as a Certified Public Accountant in 1951 and served on the Board as the Chairman during 1971—1972. On Sept. 1, 1950, he joined John F. Hayden, CPA as a staff accountant. On Jan. 1, 1952, he became a partner in the firm and the name was changed to Hayden & Ross, CPAs. He retired on Dec. 31, 1997. Pat was also a member of the Idaho Society of Certified Public Accountants and served as president in 1977, and a member of the American Institute of Certified Public Accountants and served on their council in 1971.



www.state.id.us/boa

Licensing Activity			
New Licensees 10-3-02 to 4-22-03 / CP-4163 to CP-4209			
BALL, TAMIE	CP-4198	2/26/2003	Exam
BLAKE, KELLY LYNNE	CP-4205	4/3/2003	TG
BLASICK, JANICE E	CP-4163	10/10/2002	Exam
BRADLEY, JAY C	CP-4190	2/3/2003	TG
BROWER, RACHELLE	CP-4195	2/3/2003	Exam
BURCHAM, ROGER P	CP-4186	1/14/2003	Rec
CARLSON, C M	CP-4182	1/1/2003	Rec
CARLSON, RHONDA	CP-4184	1/1/2003	Exam
CARTER, JENNIFER J	CP-4209	4/10/2003	Exam
CHAMBERS, LYNDA M	CP-4203	3/18/2003	Exam
CLARK, TAMI LEE	CP-4187	1/14/2003	Exam
CLARKE, BONNIE J	CP-4173	11/13/2002	Exam
COMBO, JAMES A	CP-4183	1/1/2003	TG
CORWIN, GWENDA H	CP-4188	1/14/2003	TG
COX, JULIE DAWN	CP-4178	1/1/2003	Rec
DE VILLE, PIERRE M	CP-4179	1/1/2003	Exam
DEAN, DINA MARIE	CP-4168	10/17/2002	Rec
DUCKETT, MATTHEW	CP-4194	2/3/2003	Exam
FOLSKE, GRANT JAY	CP-4191	2/3/2003	Rec
FUCHS, DAVID PETER	CP-4172	11/13/2002	Rec
GEPNER, EMILY D	CP-4175	12/4/2002	Exam
GRAMM, RUTH MARIE	CP-4171	11/13/2002	Exam
HALES, DOUGLAS N	CP-4192	2/3/2003	Rec
HARMS, PATRICIA	CP-4180	1/1/2003	Rec
HARPER, JAMES R	CP-4204	3/19/2003	TG
HITE, STACIE LYNN	CP-4189	1/14/2003	Exam
HOOK, STEPHEN	CP-4176	12/6/2002	Rec
KESSLER, VERNA R	CP-4199	3/6/2003	Rec
KEY, KIMBERLY LYNN	CP-4202	3/18/2003	Exam
KLUENDER, KEVIN D	CP-4196	2/26/2003	TG
KONVALIN, JENNIFER	CP-4170	11/13/2002	Exam
KUNZ, TRAVIS M	CP-4200	3/6/2003	Exam
LAINHART, ERIC B	CP-4207	4/3/2003	Rec
LEFFLER, JERRY	CP-4165	10/17/2002	Exam
LOUTZENHISER, DAN	CP-4206	4/3/2003	Exam
MARTIN, TRACI ANN	CP-4174	11/13/2002	TG
MCCLARAN, B JANE	CP-4193	2/3/2003	Exam
NELSON, RUSSELL F	CP-4164	10/10/2002	Exam
POULSEN, JEFFREY	CP-4169	10/17/2002	Rec
ROBINS, JOEL TYLER	CP-4177	12/10/2002	Exam
SHIMONAUFF, D L	CP-4197	2/26/2003	Exam
SLOTTEN, KRISTINE	CP-4185	1/8/2003	Exam
THATCHER, TINA M	CP-4201	3/18/2003	Exam
THOMPSON< GARY P	CP-4208	4/8/2003	Exam
TRUSTY, KAREN ANN	CP-4181	1/1/2003	Exam
WERTH, AMANDA H	CP-4167	10/17/2002	Exam
WRAY, CHACE K	CP-4166	10/17/2002	Rec

License Renewal

Mid-May you will receive your annual license renewal form. Please contact the Board office if you have not received this form by June 1, 2003.

RENEWAL DEADLINE

Your renewal form must be returned to the Idaho State Board of Accountancy no later than July 1, 2003. A U.S. Postal Service postmark as of that date is considered timely.

Practice Privileges			
The following individuals were granted practice privileges through 6/30/2003:			
ARRIVAS, PEGGY	PP-0014	9/17/2002	CA
ASHBY, JOHNATHAN D	PP-0020	11/21/2002	IL
BAGGETT, DAVID B	PP-0032	1/7/2003	TN
BAKER, ROBERT ALAN	PP-0025	11/27/2002	WV
BATEMAN, DAVID N	PP-0029	12/19/2002	UT
BROUGH, RICHARD N	PP-0024	11/27/2002	WY
BUCKHOLDT, KIMBERLY	PP-0006	7/8/2002	WA
CLEMENSON, LENORE	PP-0009	7/16/2002	WA
COMTE, DONALD J	PP-0010	7/19/2002	MO
CURTIS, JOHN HOWARD	PP-0030	12/19/2002	UT
DELANEY, WESLEY L	PP-0005	7/8/2002	WA
FLANAGAN, C	PP-0033	1/9/2003	WY
GILBERT, JOHN R.	PP-0039	3/11/2003	MT
GILMER, DAVID L	PP-0021	11/21/2002	MT
GREELEY, JONATHAN	PP-0041	3/27/2003	OR
GRIMAUD, STEPHEN E	PP-0040	3/20/2003	CA
GUIDO, ROGER J	PP-0011	8/8/2002	CA
HALL, CHARLES A	PP-0042	4/1/2003	IL
HARRIS, GAVIN L	PP-0031	12/19/2002	UT
HARRY, PATRICIA J	PP-0004	7/1/2002	CO
HEISKELL, JAMES D	PP-0008	7/16/2002	WA
HILLHOUSE, JENNIFER	PP-0007	7/8/2002	WA
JACOBSEN, CRAIG M	PP-0018	10/30/2002	UT
KENNETT, BRIAN D	PP-0001	7/1/2002	WA
KERINS, EDWARD C	PP-0035	1/23/2003	MT
KNUDSON, JAMES R	PP-0038	3/4/2003	CA
KNUTTE, DAVID A	PP-0016	9/24/2002	IL
MACGILLIVRAY, A	PP-0026	12/5/2002	WA
MILLER, GIL A	PP-0027	12/19/2002	UT
PECK, GREGORY	PP-0022	11/21/2002	MT
RAMSBACHER, RONALD	PP-0023	11/19/2002	MT
REYNOLDS, BURK W	PP-0028	12/19/2002	UT
SCHLESSINGER, P	PP-0013	8/29/2002	CA
SCHUMANN, LARRY P	PP-0034	1/14/2003	UT
SELLS, RONALD R	PP-0015	9/24/2002	WA
SMOLKE, JOHN	PP-0002	7/1/2002	WA
STRICKLER, JOSEPH E	PP-0003	7/1/2002	WA
TEPE, NICOLE	PP-0012	7/1/2002	WY
WAGNER, DENNIS W	PP-0017	10/15/2002	CO
WICKERSHAM, G	PP-0036	2/24/2003	WA
WIELDT, JON	PP-0019	11/21/2002	IL
YOUNG, CLAY	PP-0037	2/24/2003	WA

Computer Based Testing is scheduled for April 5, 2004. You can review simulations for the computer based test format at <http://www.cpa-exam.org> or follow the link from our web site at <http://www.state.id.us/boa/>



REINSTATED LICENSEES	
CP-0547	Shirley Bade
CP-1558	Joel Hunt
CP-1834	Mark Renberg
CP-2095	Ricky Lawson
CP-2281	Charlotte Pflieger
CP-2415	Kurt Euteneier
CP-2621	Katherine Jones
CP-2658	Kelly Fuller
CP-2662	Juli Anne Johns
CP-2755	George Milam III

IMPORTANT DATES



May 7-8	Uniform CPA Examination
Mid-May	License Renewal Forms Sent
May 31	CPE Extension Deadline
July 1	License Renewal Due Date
July 15	Board Meeting
August 1	Late License Renewal Deadline
August 4	Grade Release May 2003 Exam
Mid-August	Firm Registration Forms Sent
September 1	CPA Exam Deadline
November 5-6	Last Paper and Pencil CPA Exam

Roundtables

Registration is free for the State Tax Commission and Department of Labor Roundtables. The tax roundtables qualify for 2 hours of CPE credit, and the DOL Roundtables qualify for 1.5 hours of CPE credit. Stay after the roundtables for "ISBA and ISCPA Issues Update". Advance Registration is required. Please RSVP at least one week in advance at 208-344-6261 or 1-800-388-3635.

Coeur D' Alene	Tue, June 10th
Lewiston	Wed, June 11th
Idaho Falls	Tue, June 17th
Pocatello	Wed, June 18th
Twin Falls	Thur, June 19th
Boise	Tue, June 24th

Disciplinary Action

The Idaho State Board of Accountancy issued Final Orders on March 7, 2003, because of disciplinary actions taken against two licensees.

Frank Chapin, PA-0002, a Sandpoint area LPA, was suspended for a period of three (3) years for failure to fulfill administrative licensing requirements, failure to register his accounting firm, failure to pay associated late fees and failure to respond to a complaint filed against him. Mr. Chapin is required to repay all administrative and legal expenses associated with this action.

Daniel DeKruyf, CP-2860, a Twin Falls and Jerome area CPA, was suspended for a period of eight (8) years for misappropriation of client funds. Mr. DeKruyf is required to repay all administrative and legal expenses associated with this action.

During the time of suspension, Mr. Chapin and Mr. DeKruyf shall not engage in the practice of public accounting, conduct audits, prepare financial reviews or use the title of CPA or LPA in the state of Idaho.

LAPSED, INACTIVE OR RETIRED LICENSURE

Licensees who no longer wish to hold an Idaho license can request to let their licenses "lapse." There is no annual renewal fee, CPE, or firm registration requirement. They cannot use the title or offer services reserved to licensees.

Licensees who wish to use the title "CPA (or LPA) Inactive" or "CPA (or LPA) Retired" may request to place their license into Inactive or Retired status. There is a \$100 per year renewal fee, but no CPE or firm registration requirement. They can use the title with the word Inactive or Retired after it, but cannot offer services reserved to licensees.

FINES AND CONSEQUENCES OF LATE LICENSE RENEWAL

Late renewal fine is **\$100**. If the renewal fee and late fine are not submitted by August 1, 2003, your license will automatically be placed into lapsed status. Late fine will not be waived for late or lost mail where the licensee has failed to apprise the Board office of an address change.

Lapsed licensees may be reinstated by completing 80 hours of CPE and paying up to three years of back licensure fees.

CHANGES TO THE IDAHO ACCOUNTANCY ACT-EFFECTIVE JULY 1, 2003

The Idaho State Board of Accountancy sponsored House Bill 31 in the 2003 Legislative Session. The legislation was a "trailer bill" to the rewrite of the Idaho Accountancy Act that was approved by the 2002 Legislature.

HB 31 made minor changes like: using the phrase "issue compilation reports" consistently; referring to "initial" rather than "original" licensure; defining "re-entry" from inactive or retired status to active status; and requiring licensure applicants from foreign countries to meet Idaho's good moral character requirement.

The bill also: allows for reciprocal licensure of inactive or retired licensees of another jurisdiction; requires an ethics examination for applicants applying for licensure via reciprocity or transfer of grades; and waives the substantial equivalency requirement for individuals applying for practice privileges if they have been licensed for four out of the last ten years.

The most significant change in HB 31 is in relation to non-renewal of a CPA or LPA license. Previously, the Idaho Accountancy Act required the Idaho State Board of Accountancy to initiate suspension proceedings against licensees who failed to renew their CPA or LPA license within thirty days of the renewal deadline. The new law removes the suspension requirement. Now licenses that are not renewed within thirty days of the renewal deadline will automatically be placed into Lapsed status. Licensees may reactivate their licenses by going through the reinstatement process. This entails 80 hours of CPE in the twelve months prior to applying for reinstatement and paying up to three years back licensure fees.

FIRM REGISTRATION

Firm Registration forms will be mailed mid-August to licensees in public practice. Forms are due 9/30/2003. Contact the Board office if you enter or leave public practice.

The Board has waived the Firm Registration fee for one additional year.

PROPOSED CHANGES IN IDAHO'S PEER REVIEW PROGRAM OVERSIGHT

The Idaho State Board of Accountancy is considering ways to increase Idaho's regulatory authority in Peer Review oversight. The State Board is charged with protection of the public interest. When Firms fail to comply with professional standards in their engagements that are subject to Peer Review, the Board has a responsibility to address public protection issues per *Idaho Code* 54-219 and Idaho Accountancy Rule 600.

At their April 2003 Board meeting, the Idaho State Board announced their intention to direct the Idaho Peer Review Oversight Committee to require each Firm undergoing Peer Review submit the following items for the committee's review: the Peer Review Report; the Letter of Comments; the Letter of Response; and the Acceptance Letter, beginning with the 2003/2004 Firm Registration. The Peer Review Oversight Committee will review the information submitted and provide recommendations to the Board or its designee.

The Idaho State Board is looking for discussion and feedback on their proposal. There are several ways to gain more information and let your views be known. You can call or email the State Board office. You can attend the Idaho Society of CPAs or Idaho Association of Public Accountants Annual Meetings. You can attend the State Board's regular Board Meeting. You can attend the State Tax Commission Roundtables this spring. Members of the Idaho State Board of Accountancy, as well as representatives from each of these organizations, will be on-hand at the different meetings for discussions.

Idaho State Board of Accountancy	Board Meeting	7-15-2003
Idaho Society of CPAs	Annual Meeting	5-16-2003
Idaho Association of Public Accountants	Annual Meeting	6-20-2003
State Tax Commission Roundtables	Coeur D' Alene	6-10-2003
	Lewiston	6-11-2003
	Idaho Falls	6-17-2003
	Pocatello	6-18-2003
	Twin Falls	6-19-2003
	Boise	6-24-2003

EXAM FEE TRANSFERS

At the April 22, 2003 Board Meeting the Board voted to not allow fee transfers after the May 2003 Uniform CPA Examination. The November 2003 administration will be the last Paper and Pencil exam.

Candidates who apply for the November 2003 exam or who have transferred their fee to the November 2003 exam will forfeit their fee if they do not sit.

1ST CPE REPORTS

Congratulations to the following licensees who were the first to submit their 2002 CPE reports:

Louis Henry	CP-0488
LaVern Gentry	CP-0555
Terry Day	CP-1981
Kurt Stadlbauer	CP-2142
Michael Gilbert	CP-3384
Kyle Kitterman	CP-3722
Amy Hill	CP-3859
M. Gulam Samahon-Oumar	CP-3995

Unacceptable CPE Sponsor

On March 6, 2003, the CPE Committee reviewed information from the National Association of State Boards of Accountancy (NASBA) regarding the American Center for CPE (ACCPE). In 2002 NASBA removed the ACCPE from its Registry of CPE sponsors for continued non-compliance with the Statement on Standards for CPE. The Idaho State Board of Accountancy adopted those standards on July 1, 2002.

Because of this non-compliance the CPE Committee ruled that courses from ACCPE will not be accepted for CPE credit. The committee will review the courses again if the ACCPE comes into compliance with the Standards. The committee will accept ACCPE courses taken prior to this notice, however, any course completed after April 15, 2003, will not be accepted.

INCOMPLETE CPE AND FIRM REGISTRATION REQUIREMENTS

All CPE and Firm Registration requirements must be met before your license will be renewed.

CPE If you have not submitted your 2002 CPE report, late reporting fee, required documentation, or if you have not completed required CPE hours and/or extension penalty hours by the deadline, you will not be allowed to renew your license.

FIRM REGISTRATION If you did not submit your 2002/2003 Firm Registration form, register with an Administering Organization, pay any late reporting fees, or, if required, have a Peer Review conducted, you will not be allowed to renew your license.

Download the latest forms from our web site at www.state.id.us/boa

CPE FREQUENTLY ASKED QUESTIONS

Can the Board office tell me if a course qualifies for CPE credit?

No-with one exception; courses that have earned QAS approval will qualify for CPE credit. It is the licensee's responsibility to determine whether a course meets those standards. If you are unsure whether a course will qualify you should contact the course sponsor for confirmation that their course meets these standards.

Has the Board denied credit for courses from any specific sponsor?

Yes. The American Center for CPE (**ACCPE**) was removed from the NASBA Registry program for continual non-compliance with the Standards. Until such time that the situation is rectified, credit for any ACCPE course taken after April 15, 2003 will be disallowed.

If a course is "QAS" or "NASBA Registry" approved, what does that mean?

QAS (Quality Assurance Service) and NASBA (National Association of State Boards of Accountancy) Registry courses have undergone rigorous testing procedures by NASBA to receive this approval.

Can I submit non-interactive self-study courses for CPE credit on my 2003 CPE report?

Yes, but only if the course was already in existence as of 12/31/02. **Beginning 1/1/04 you will no longer receive credit for non-interactive courses.**

What self-study courses will qualify?

This is the standard that applies to self-study:

14. Standard No. 7. Self-study programs must employ learning methodologies that clearly define learning objectives, guide the participant through the learning process, and provide evidence of a participant's satisfactory completion of the program.

15. Commentary. To guide participants through a learning process, CPE program sponsors of self-study programs must elicit participant responses to test for understanding of the material, offer evaluative feedback to incorrect responses, and provide reinforcement feedback to correct responses. To provide evidence of satisfactory completion of the course, CPE program sponsors of self-study programs must require participants to successfully complete a final examination with a minimum-passing grade of at least 70 percent before issuing CPE credit for the course. Examinations may contain questions of varying format, (for example, multiple-choice, essay and simulations.) If objective type questions are used, at least five questions per CPE credit must be included on the final examination. For example, the final examination for a five-credit course must include at least 25 questions.

16. Self-study programs must be based on materials specifically developed for instructional use. Self-study programs requiring only the reading of general professional literature, IRS publications, or reference manuals followed by a test will not be acceptable. However, the use of the publications and reference materials in self-study programs as supplements to the instruc-

tional materials could qualify if the self-study program complies with each of the CPE standards.

If you do not have a copy of the Statement on Standards for CPE, you can download it from our website at: www.state.id.us/boa or contact the Board office.

Where can I find self-study courses?

A good resource is www.cpemarket.com. It lists a variety of self-study sponsors and courses. The site gives information on individual courses and whether the course is interactive, non-interactive, QAS or NASBA Registry approved, recommended CPE credit, etc.

If I am requesting credit for writing an article, book, or CPE program for publication, what do I need to submit to the Board?

To receive CPE credit, an independent party must formally review your work before it is published. When you submit your CPE report, you must also submit a statement from the reviewer verifying that the review was performed, and a published copy of the work. The CPE Committee reviews all submissions to determine credit eligibility. You can only receive credit in the year the work was published.

Do I need to have a certificate of completion for every course I take?

Yes. If the Board requests verification of the course and you do not have it, credit for that course may be denied. Certificates, signed by the instructor or sponsor, must verify that you personally attended the class, date, hours, class title, instructor, and sponsor information. You must keep documentation for five years.

If I have instructed a course or was a speaker at a seminar, what sort of verification do I need in order to obtain credit?

You must have verification from the sponsor stating that you were the instructor or speaker.

My company provides me with a printout of the CPE courses I have taken throughout the year. Is this sufficient documentation?

The printout would have to be signed and dated by a partner, supervisor or company CPE coordinator verifying the accuracy of the report in order to be considered appropriate documentation.

Does in-firm training, firm sponsored training or a firm meeting automatically qualify for CPE credit?

No. Portions of firm meetings dealing with firm business do not qualify as CPE. Firm training will not automatically qualify simply because there is a sign-in sheet or document verifying your attendance. It must meet the same CPE standards as courses taken outside the firm or company.

What happens if credit is denied for one of my courses or if I do not complete my required CPE credits by December 31?

The Board may grant extensions of time to complete your required credits for reasons of health or other good cause. Penalty hours may be assessed on extensions.

Spring 2003

**Idaho State Board
of Accountancy**

BOARD MEMBERS:

Lela D. "Kitty" Pumphrey, CPA
Chair, Pocatello
(208) 282-4292

Larry R. Bird, CPA
Vice-Chair, Boise
(208) 342-9361

James R. Pilcher, CPA
Secretary, Moscow
(208) 882-5547

R. Craig Rasmussen, CPA
Treasurer, Boise
(208) 375-1771

Donald C. Etter
Public Member, Mtn. Home
(208)587-4596

J. Thomas Jones, CPA
Past Chair, Gooding
(208) 934-8438

Bette Jo Berryman, LPA
LPA Member, Meridian
(208) 888-3431

1109 Main Ste 470 (Physical)
Boise ID 83702

PO Box 83720 (Mailing)
Boise ID 83720-0002

Phone: 208-334-2490
Fax: 208-334-2615
E-Mail: isba@boa.state.id.us

BOARD STAFF

Barbara R. Porter	<i>Executive Director</i>	bporter@boa.state.id.us
Sandy Gentry	<i>Exam/Licensing</i>	sgentry@boa.state.id.us
Kris Pollard	<i>CPE/QR Coordinator</i>	kpollard@boa.state.id.us
Sue Lenon	<i>Investigative Coordinator</i>	slenon@boa.state.id.us

Address Change? Let Us Know!

Licensees, please check the mailing label on the upper half of this page. Idaho Accountancy Rule 302 requires license holders to notify the Board in writing within 30 days of any change of address, business connection, or employer.

Licensee Name _____ License # _____

Daytime Phone () _____ Evening Phone () _____

New Address _____

City _____ State _____ Zip _____

E-Mail Address _____

Employer Name _____ New? Yes No

Signature _____ Date _____

Mail to: Idaho State Board of Accountancy OR FAX : 208-334-2615
PO Box 83720
Boise, Idaho 83720-0002 OR E-MAIL: slenon@boa.state.id.us