

Part 1 – Agency Profile

Agency Overview

The Idaho State Board of Accountancy is a seven-member board appointed by the Governor, with one office in Boise. Since 1917, the Board has licensed and regulated CPAs in Idaho. The Board appointed Barbara Porter as Executive Director. The director and three staff members assist the Board to carry out its responsibilities.

National concerns about accounting and auditing practices are paramount to the profession. The Idaho State Board of Accountancy strives to act swiftly in protecting the public whenever an issue arises with a possible impact upon the citizens of Idaho.

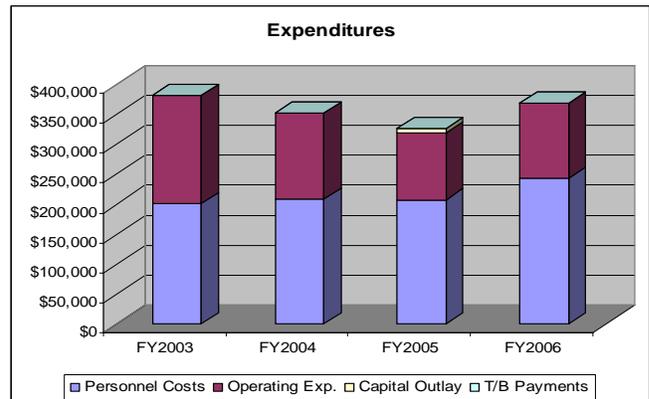
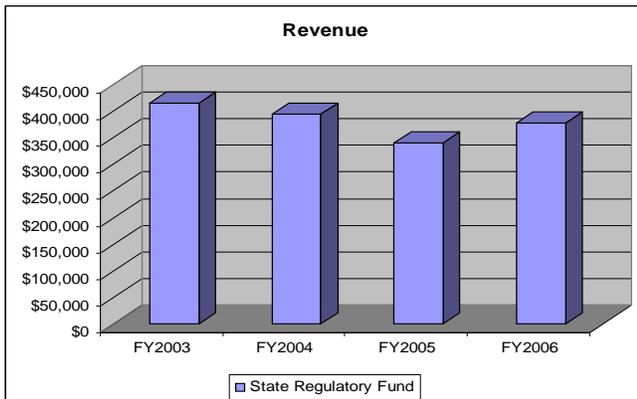
Core Functions/Idaho Code

The Board strives to provide cost effective and efficient services that are relevant to the needs of the public. Through these services, the Board promotes the reliability of financial information and the protection of the economic welfare of the citizens of the state. Specifically, the Board is required:

- To adopt and enforce rules of professional ethics and conduct for certified public accountants and licensed public accountants.
- To protect the public.
- To determine and review the qualifications of applicants for the Uniform CPA exam and to oversee the administration of this exam.
- To grant CPA certificates to those who have met the legal requirements.
- To annually renew licenses.
- To administer the Continuing Professional Education Program and monitor compliance with this program.
- To conduct administrative hearings.
- To register public accounting firms.
- To oversee the Peer Review Program.
- To administer other provisions of *Idaho Code* Chapter 2, Title 54.

Revenue and Expenditures:

Revenue	FY 2003	FY 2004	FY 2005	FY 2006
State Regulatory Fund	\$416,800	\$394,400	\$340,900	\$379,000
Total	\$416,800	\$394,400	\$340,900	\$379,000
Expenditure	FY 2003	FY 2004	FY 2005	FY 2006
Personnel Costs	\$201,200	\$209,600	\$208,300	\$243,900
Operating Expenditures	\$181,400	\$143,500	\$111,400	\$125,800
Capital Outlay	\$0	\$0	\$7,800	\$0
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
Total	\$382,600	\$353,100	\$327,500	\$360,700



Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2003	FY 2004	FY 2005	FY 2006
Issue CPA & LPA licenses & Practice Privileges	2,457	2,584	2,733	2,922
Administer Uniform CPA Examination	390	324	261	376
Monitor Continuing Professional Education	2,399	2,432	2,423	2,445
Register Public Accounting Firms	662	678	730	325
Investigate complaints	3	12	14	9
Create newsletter	4	4	3	3

Performance Highlights:

The Uniform CPA Examination was converted from a paper-based test, which was administered twice per year, to a computer-based examination, which is given essentially continuously throughout the year. Candidate numbers have dipped modestly as an adjustment to the change.

Part II – Performance Measures

Performance Measure	2003	2004	2005	2006	Benchmark
1. New CPA licenses issued	118	136	91	101	110
2. New Practice Privileges issued	43	32	71	205	100
3. Licenses taken via discipline	2	16	30	24	20

Performance Measure Explanatory Note:

Practice Privileges are offered to out-of-state licensees. This is a streamlined process that facilitates cross-border practice, while maintaining local control and regulation of the practitioners. The increase in number of licenses taken via discipline does not reflect more problems with licensees. It is a direct result to a change in the Idaho Accountancy Act and Rule as to how the Board acts upon a license that is not timely renewed.

For More Information Contact

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Director Attestation for Agency Profile

In accordance with *Idaho Code* 67-1904, I certify the data provided in the Agency Profile has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: Idaho State Board of Accountancy

Barbara R. Peter
Director's Signature

8-25-2006
Date

Please return to:

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