

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.

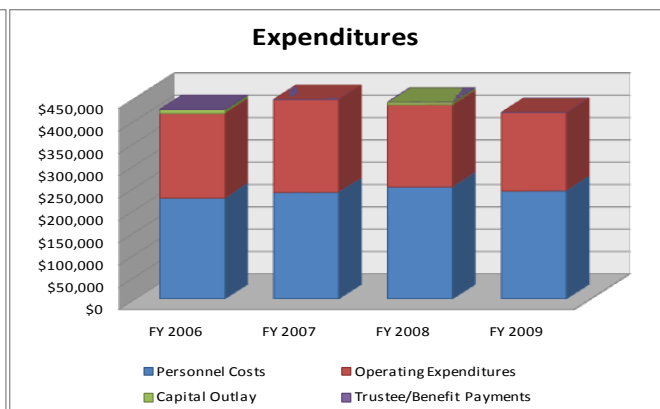
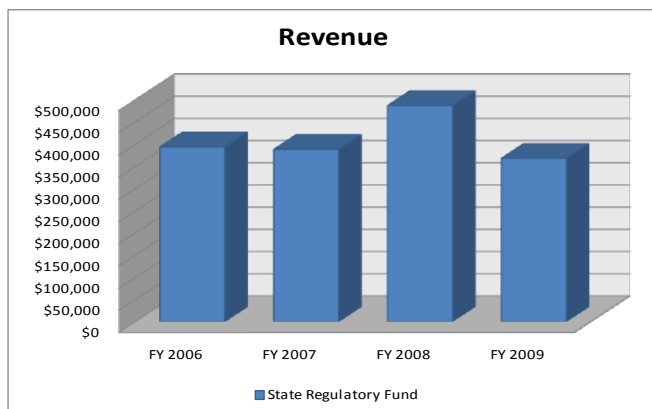
Core Functions/Idaho Code

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 monitor compliance with Continuing Professional Education requirements.
- To conduct administrative hearings.
- To register public accounting firms.
- To monitor compliance with Peer Review requirements.
- To administer other provisions of *Idaho Code* Chapter 2, Title 54.

Revenue and Expenditures:

Revenue	FY 2007	FY 2008	FY 2009	FY 2010
State Regulatory Fund	\$393,400	\$388,000	\$486,900	\$367,900
Total	\$393,400	\$388,000	\$486,900	\$367,900
Expenditure	FY 2007	FY 2008	FY 2009	FY 2010
Personnel Costs	\$225,600	\$238,500	\$250,700	\$241,400
Operating Expenditures	\$189,500	\$208,000	\$183,600	\$176,000
Capital Outlay	\$9,100	0	\$6,400	0
Trustee/Benefit Payments	\$0	0	0	0
Total	\$424,200	\$446,400	\$440,700	\$417,400



Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2007	FY 2008	FY 2009	FY 2010
Issue CPA & LPA licenses & Practice Privileges	3,056	3,158	2,803	2,957
Administer Uniform CPA Examination	315	423	572	671
Monitor Continuing Professional Education	2,495	2,560	2,555	2,591
Register Public Accounting Firms	313	307	309	306
Investigate complaints	13	9	15	8
Create newsletter	3	3	3	3

Performance Highlights:

Practice Privileges no longer require notice and fee to be granted to licensees in other jurisdictions. Annual revenues to the Board will be reduced by approximately \$20,000, and the number of annual licenses issued/renewed will decline by roughly 400.

Part II – Performance Measures

Performance Measure	2007	2008	2009	2010	Benchmark
1. New CPA licenses issued	120	125	117	107	110
2. New Practice Privileges issued	109	88	0	0	0
3. Licenses taken via discipline	24	48	26	18	20

Performance Measure Explanatory Note:

The increase in number of licenses taken via discipline ties to an increased number of problems with licensees, as well as 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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