

### 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.

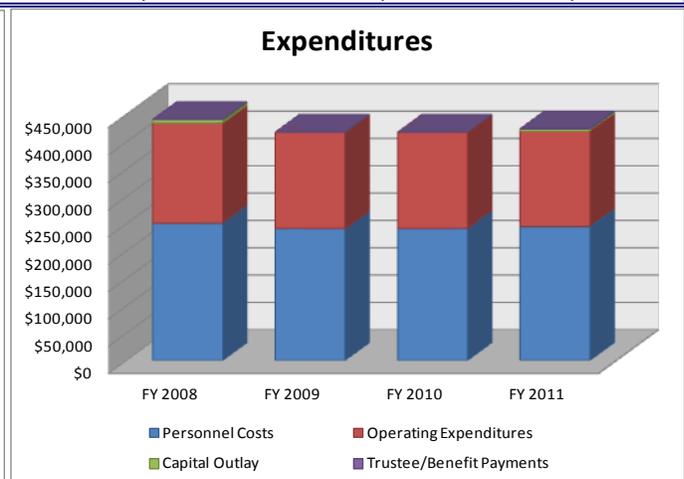
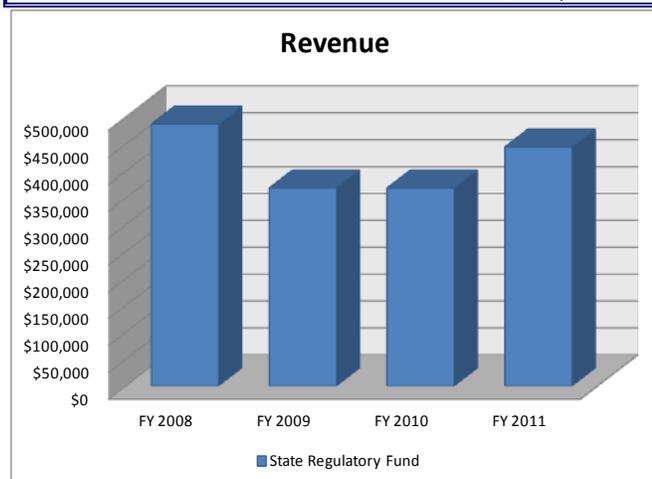
#### Core Functions/Idaho Code

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 2008	FY 2009	FY 2010	FY 2011
State Regulatory Fund	\$388,000	\$486,900	\$367,900	\$444,300
<b>Total</b>	<b>\$388,000</b>	<b>\$486,900</b>	<b>\$367,900</b>	<b>\$444,300</b>
Expenditure	FY 2008	FY 2009	FY 2010	FY 2011
Personnel Costs	\$238,500	\$250,700	\$241,400	\$244,700
Operating Expenditures	\$208,000	\$183,600	\$176,000	\$174,600
Capital Outlay	0	\$6,400	0	\$4,300
Trustee/Benefit Payments	0	0	0	0
<b>Total</b>	<b>\$446,400</b>	<b>\$440,700</b>	<b>\$417,400</b>	<b>\$423,600</b>



**Profile of Cases Managed and/or Key Services Provided**

Cases Managed and/or Key Services Provided	FY 2008	FY 2009	FY 2010	FY 2011
Issue CPA & LPA licenses & Practice Privileges	3,158	2,803	2,957	2,874
Administer Uniform CPA Examination	423	572	671	608
Monitor Continuing Professional Education	2,560	2,555	2,591	2,593
Register Public Accounting Firms	307	309	306	286
Investigate complaints	9	15	8	10
Create newsletter	3	3	3	2

**Performance Highlights:**

Practice Privileges no longer require notice and fee to be granted to licensees in other jurisdictions as of FY2009. Annual revenues to the Board were reduced approximately \$20,000, and the number of annual licenses issued/renewed declined by roughly 300.

**Part II – Performance Measures**

Performance Measure	2008	2009	2010	2011	Benchmark
1. New CPA licenses issued	125	117	107	102	110
2. New Practice Privileges issued	88	0	0	0	0
3. Licenses taken via discipline	48	26	18	13	15

**Performance Measure Explanatory Note:**

The number of new licenses issued annually has decreased in each of the last three fiscal years. The profession is putting an emphasis on recruiting. Future years' numbers will be telling as to the success of the program in Idaho.

**For More Information Contact**

Barbara Porter  
 Accountancy, Board of  
 3101 Main Street, Suite 210  
 PO Box 83720  
 Boise, ID 83720-0002  
 Phone: (208) 334-2490  
 E-mail: [barbara.porter@isba.idaho.gov](mailto:barbara.porter@isba.idaho.gov)