

## Part I – 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 director and three staff members assist the Board in carrying 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 2010	FY 2011	FY 2012	FY 2013
State Regulatory Fund	\$367,900	\$444,300	\$397,600	\$483,500
<b>Total</b>	<b>\$367,900</b>	<b>\$444,300</b>	<b>\$397,600</b>	<b>\$483,500</b>
Expenditure	FY 2010	FY 2011	FY 2012	FY 2013
Personnel Costs	\$241,400	\$244,700	\$224,400	\$240,600
Operating Expenditures	\$176,000	\$174,600	\$203,600	\$179,800
Capital Outlay	0	\$4,300	0	0
Trustee/Benefit Payments	0	0	0	0
<b>Total</b>	<b>\$417,400</b>	<b>\$423,600</b>	<b>\$428,000</b>	<b>\$420,400</b>

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

Cases Managed and/or Key Services Provided	FY 2010	FY 2011	FY 2012	FY 2013
Issue CPA & LPA Licenses	2,957	2,874	2,694	2,686
CPA exam sections taken	901	908	798	858
Monitoring Continuing Professional Education	2,591	2,593	2,596	2,611
Register Public Accounting Firms	306	286	308	289
Investigate complaints	8	10	7	8
Create newsletter	3	2	2	2

**Performance Highlights:**

Annual revenues to the Board were increase in FY2013 and the number of annual licenses issued/renewed declined by roughly 8licensees. Revenue fluctuations from year to year are influenced by the timing of when licensees make their payment for license renewal.

**Part II – Performance Measures**

Performance Measure	2010	2011	2012	2013	Benchmark
New CPA licenses issued	107	102	130	116	110
Licenses taken via discipline	18	13	15	10	15
Licensees requesting CPE extensions	50	58	58	68	80
Authorizations to Test Issued	669	610	520	580	500

**Performance Measure Explanatory Note:**

The number of new licenses issued decreased in 2013 after an increase during the prior year.. The profession has been putting an emphasis on recruiting. Future years' numbers will be telling as to whether the success of the program will continue in Idaho. The CPE monitoring program by the Board staff continues to be effective as we strive to keep have the request for CPE extension below 3% of our total licensees.

**For More Information Contact**

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