

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.

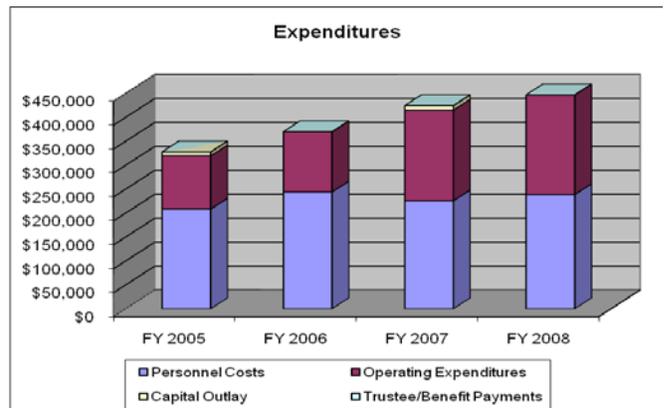
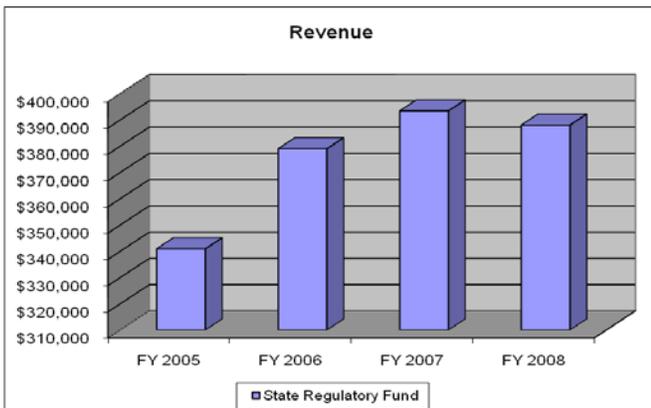
Core Functions/Idaho Code

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 2005	FY 2006	FY 2007	FY 2008
State Regulatory Fund	\$340,900	\$379,000	\$393,400	\$388,000
Total	\$340,900	\$379,000	\$393,400	\$388,000
Expenditure	FY 2005	FY 2006	FY 2007	FY 2008
Personnel Costs	\$208,300	\$243,900	\$225,600	\$238,500
Operating Expenditures	\$111,400	\$125,800	\$189,500	\$208,000
Capital Outlay	\$7,800	\$0	\$9,100	0
Trustee/Benefit Payments	\$0	\$0	\$0	0
Total	\$327,500	\$360,700	\$424,200	\$446,400



Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2005	FY 2006	FY 2007	FY 2008
Issue CPA & LPA licenses & Practice Privileges	2,733	2,922	3,056	3,158
Administer Uniform CPA Examination	261	376	315	423
Monitor Continuing Professional Education	2,423	2,445	2,495	2,560
Register Public Accounting Firms	730	325	313	307
Investigate complaints	14	9	13	9
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	2005	2006	2007	2008	Benchmark
1. New CPA licenses issued	91	101	120	125	110
2. New Practice Privileges issued	71	205	109	88	100
3. Licenses taken via discipline	30	24	24	48	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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