

# Agency Summary And Certification

## 422 -- Accountancy, State Board of

Original Submission  or Rev No. \_\_\_\_\_

FY2022 Request

Page 1 of 15 Pages

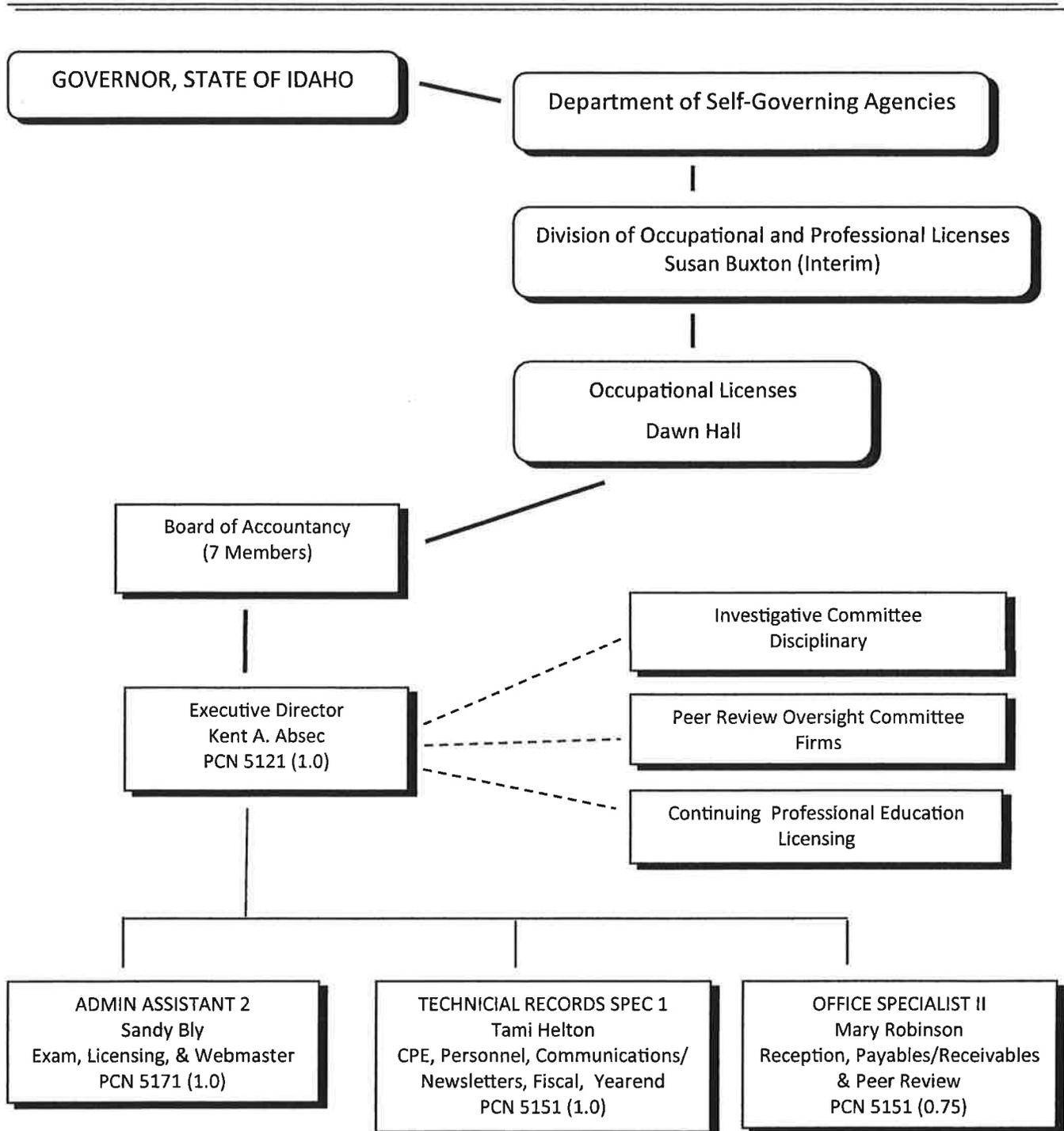
In accordance with 67-3502, Idaho Code, I certify the attached forms properly state the receipts and expenditures of the department (agency, office, or institution) for the fiscal years indicated. The summary of expenditures by major program, fund source, and standard class is indicated below.

Signature of Department Director :  Date: August 28, 2020

Function/Activity	FY 2020 Total Appropriation	FY 2020 Total Expenditures	FY 2021 Original Appropriation	FY 2021 Estimated Expenditures	FY 2022 Total Request
Accounting Regulation	690,400	624,300	570,600	689,500	0
<b>Total</b>	690,400	624,300	570,600	689,500	0
By Fund Source	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
D 0229-00 State Regulatory Fund	690,400	624,300	570,600	689,500	0
<b>Total</b>	690,400	624,300	570,600	689,500	0
By Object	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
Personnel Costs	306,000	281,400	311,600	311,600	0
Operating Expenditures	384,400	342,900	259,000	377,900	0
Capital Outlay	0	0	0	0	0
Trustee And Benefit Payments	0	0	0	0	0
Lump Sum	0	0	0	0	0
<b>Total</b>	690,400	624,300	570,600	689,500	0
<b>FTP Total</b>	4.00	4.00	4.00	4.00	4.00

**AUG 31 2020**

# IDAHO STATE BOARD OF ACCOUNTANCY FY22 ORGANIZATIONAL CHART



FTP 3.75  
Vacant .25

*K A A -*

*8/28/20*

Kent A. Absec, Executive Director

Date

7/8/2020



**FORM B12: ANALYSIS OF FUND BALANCES**

Request for Fiscal Year : 2022

Agency/Department: Board of Accountancy

Agency Number: 422

Original Request Date: August 28, 2020 or Revision Request Date: \_\_\_\_\_

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Sources and Uses: Revenue generated through the collection of fees regarding the licensing, examination, firm registration and control and regulation for individuals and firms who are applicants and/or licensed CPAs in Idaho. Expenditures involve the areas of examination and licensing for candidates/licensees with additional expenses derived from daily administration of the agency along with the costs associated with the control and regulation of the profession

FUND NAME:	State Regulatory Fund	FUND CODE:	0229	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
<b>1. Beginning Free Fund Balance</b>				636,900	622,900	632,500	498,600	268,700
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
<b>3. Beginning Cash Balance</b>				636,900	622,900	632,500	498,600	268,700
4. Revenues (from Form B-11)				435,700	444,400	490,400	459,600	469,400
5. Non-Revenue Receipts and Other Adjustments		Suspense, borrowing limit		400	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
<b>8. Total Available for Year</b>				1,073,000	1,067,300	1,122,900	958,200	738,100
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments		Refunds, Clearing, P-card pymts		400	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				550,900	552,500	690,400	570,600	578,800
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	118,900	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions and Continuous Appropriations				(101,200)	(117,700)	(66,100)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
<b>19. Current Year Cash Expenditures</b>				449,700	434,800	624,300	689,500	578,800
<b>19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>				449,700	434,800	624,300	689,500	578,800
<b>20. Ending Cash Balance</b>				622,900	632,500	498,600	268,700	159,300
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
<b>24. Ending Free Fund Balance</b>				622,900	632,500	498,600	268,700	159,300
<b>24a. Investments Direct by Agency (GL 1203)</b>				0	0	0	0	0
<b>24b. Ending Free Fund Balance Including Direct Investments</b>				622,900	632,500	498,600	268,700	159,300
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>								

**\*Note:**

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

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**FY 2022 Agency Budget - Request**
**Detail Report**
**Agency:** 422 - Accountancy, State Board of

**Function:** 10 - Accounting Regulation

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			<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total</u>
<b>FY 2020 Total Appropriation</b>									
1.00									
	0229-00	Dedicated	4.00	306,000	384,400	0	0	0	690,400
		<b>Total</b>	<b>4.00</b>	<b>306,000</b>	<b>384,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>690,400</b>
1.61	Reverted Appropriation Balances								
	Revert funds from FY20								
	0229-00	Dedicated	0.00	(24,600)	(41,500)	0	0	0	(66,100)
		<b>Total</b>	<b>0.00</b>	<b>(24,600)</b>	<b>(41,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(66,100)</b>
<b>FY 2020 Actual Expenditures</b>									
	0229-00	Dedicated	4.00	281,400	342,900	0	0	0	624,300
		<b>Total</b>	<b>4.00</b>	<b>281,400</b>	<b>342,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>624,300</b>
<b>FY 2021 Original Appropriation</b>									
3.00									
	0229-00	Dedicated	4.00	311,600	257,800	0	0	0	569,400
	OT 0229-00	Dedicated	0.00	0	1,200	0	0	0	1,200
		<b>Total</b>	<b>4.00</b>	<b>311,600</b>	<b>259,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>570,600</b>
<b>Expenditure Adjustments</b>									
4.31	Supplemental								
	Costs pursuant to EO 2020-10								
	OT 0229-00	Dedicated	0.00	0	118,900	0	0	0	118,900
		<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>118,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,900</b>
<b>FY 2021 Total Appropriation</b>									
	0229-00	Dedicated	4.00	311,600	257,800	0	0	0	569,400
	OT 0229-00	Dedicated	0.00	0	120,100	0	0	0	120,100
		<b>Total</b>	<b>4.00</b>	<b>311,600</b>	<b>377,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>689,500</b>
<b>FY 2021 Estimated Expenditures</b>									
	0229-00	Dedicated	4.00	311,600	257,800	0	0	0	569,400
	OT 0229-00	Dedicated	0.00	0	120,100	0	0	0	120,100
		<b>Total</b>	<b>4.00</b>	<b>311,600</b>	<b>377,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>689,500</b>

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**FY 2022 Agency Budget - Request**
**Detail Report**
**Agency:** 422 - Accountancy, State Board of

**Function:** 10 - Accounting Regulation

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		<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total</u>
<b>Base Adjustments</b>								
8.41 Removal of One-Time Expenditures								
Removal of OT FY2021 Expenditures of IT Multi-Agency Decisions and Relocation/Moving cost per EO 2020-10.								
OT 0229-00	Dedicated	0.00	0	(120,100)	0	0	0	(120,100)
<b>Total</b>		<b>0.00</b>	<b>0</b>	<b>(120,100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(120,100)</b>
<b>FY 2022 Base</b>								
0229-00	Dedicated	4.00	311,600	257,800	0	0	0	569,400
OT 0229-00	Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>		<b>4.00</b>	<b>311,600</b>	<b>257,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>569,400</b>
<b>Program Maintenance</b>								
10.11 Change in Health Benefit Costs								
Change in Health Benefit Costs for FY22								
0229-00	Dedicated	0.00	5,100	0	0	0	0	5,100
<b>Total</b>		<b>0.00</b>	<b>5,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,100</b>
10.12 Change in Variable Benefit Costs								
Change in Variable Benefit Costs for FY22								
0229-00	Dedicated	0.00	1,600	0	0	0	0	1,600
<b>Total</b>		<b>0.00</b>	<b>1,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,600</b>
10.61 Salary Multiplier - Regular Employees								
CEC for Permanent Positions for FY22								
0229-00	Dedicated	0.00	2,600	0	0	0	0	2,600
<b>Total</b>		<b>0.00</b>	<b>2,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,600</b>
10.62 Salary Multiplier - Group and Temporary								
CEC for Group Positions for FY22								
0229-00	Dedicated	0.00	100	0	0	0	0	100
<b>Total</b>		<b>0.00</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
<b>FY 2022 Total Maintenance</b>								
0229-00	Dedicated	4.00	321,000	257,800	0	0	0	578,800
OT 0229-00	Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>		<b>4.00</b>	<b>321,000</b>	<b>257,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>578,800</b>

**FY 2022 Agency Budget - Request**

**Detail Report**

**Agency:** 422 - Accountancy, State Board of

**Function:** 10 - Accounting Regulation

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total</u>
<b>Line Items</b>							
12.81 Revenue Adjustments							
Adjustment in preparation for move to DOPL.							
0229-00 Dedicated	0.00	(321,000)	(257,800)	0	0	0	(578,800)
<b>Total</b>	<b>0.00</b>	<b>(321,000)</b>	<b>(257,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(578,800)</b>
<b>FY 2022 Total</b>							
0229-00 Dedicated	4.00	0	0	0	0	0	0
OT 0229-00 Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>4.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FORM B8.1: PROGRAM REQUEST BY DECISION UNIT</b>		<b>Request for Fiscal Year :</b> 2021		
Agency/Department: Board of Accountancy		Agency Number: 422		
Function/Division: _____		Function/Activity Number: _____		
Activity/Program: _____		Budget Unit: SGBC		
Original Request Date: August 28, 2020	Revision Request Date: _____	Page: 8 of 15		
<b>Decision Unit Number:</b> 4.31		<b>Descriptive Title:</b> Supplemental Request		
<b>Description</b>	<b>General</b>	<b>Dedicated</b>	<b>Federal</b>	<b>Other</b>
FULL TIME POSITIONS (FTP)				
PERSONNEL COSTS:				
1. Salaries				
2. Benefits				
3. Group Position Funding				
<b>TOTAL PERSONNEL COSTS:</b>				
OPERATING EXPENDITURES by summary object:		118,900		
Dept. Public Works				
2.				
3.				
<b>TOTAL OPERATING EXPENDITURES:</b>				
CAPITAL OUTLAY by summary object:				
1.				
2.				
3.				
<b>TOTAL CAPITAL OUTLAY:</b>				
<b>T/B PAYMENTS:</b>				
<b>LUMP SUM:</b>				
<b>GRAND TOTAL</b>		<b>\$118,900</b>		

Attach as many pages as necessary to respond to the following questions:

- What is being requested and why? Specifically, what problem is this request trying to solve and how does this request address that problem?  
*This supplemental request is to cover costs associated with the renovation of office space for the agency at the Chinden Campus per HB 318 and EO 2020-10.*
  - If a supplemental request, explain how this request arises to the level of being an emergency for the agency.  
*The move is directed pursuant to HB 318 and EO 2020-10.*
- Indicate the specific source of authority, whether in statute or rule, that supports this request.  
*The Board of Accountancy was created under IC 54-203 and this move is pursuant to HB 318 and EO 2020-10.*
- What is the agency staffing level, OE, or CO for this activity currently and how much funding, by source, is in the Base?  
*The current agency staffing level is 3.75 FTP. At this time, there is no funding for this activity in the budget base.*
- What resources are necessary to implement this request?
  - List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire and terms of service.
  - Note any existing agency human resources that will be redirected to this new effort, how existing operations will be impacted, and anticipated oversight the position would have over other employees. Please indicate any requested personnel on the organizational chart submitted with this budget request.
  - List any additional operating funds and capital items needed and note onetime versus ongoing costs.
  - What is the basis for the requested resources? How were PC, OE, or CO needs projected? Was an RFI done to project estimated costs (if so, please attach a copy of the basis for your cost estimates)?  
*Supplemental funding is needed to cover the remaining costs for renovation and actual moving expenses and directed by EO 2020-10.*  
*Human Resource activity in this reorganization will be directed to a centralized center.*  
*The impact to operational activity are unknown at this point in the reorganization.*  
*Additional Operating Expenses and Capital Outlay impacting the move should be one-time.*
- Provide additional detail about the request, including one-time versus ongoing. Include a description of major revenue assumptions, for example, whether there is a new customer base, fee structure changes, anticipated grant awards, or anticipated partnerships with other state agencies or other entities.  
*This is a one-time request without a new customer base, fee structure changes or grants. The agency does expect revenues to continue to grow by 2-3% yearly.*  
*This request, will have an impact on the agency's cash balance fund as did the initial funding taken in FY20. Depending on unknown costs is expected the agency will fall below the goal of retaining a cash reserve fund of 1 - 1.5 times it's operational expense at FYE 22.*
- Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?  
*The public, our applicants and licensees will be served by these changes as the Board of Accountancy will continue to operation under DOPL.*





**FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B**

**AGENCY INFORMATION**

AGENCY NAME:	Board of Accountancy	Division/Bureau:	
Prepared By:	Kent A. Absec	E-mail Address:	<a href="mailto:kent.absec@isba.idaho.gov">kent.absec@isba.idaho.gov</a>
Telephone Number:	208-334-2490	Fax Number:	208-334-2615
DFM Analyst:	Misty Lawrence	LSO/BPA Analyst:	Christine Otto
Date Prepared:	14-Aug-20	For Fiscal Year:	2020

**FACILITY INFORMATION (please list each facility separately by city and street address)**

Facility Name:	Riverfront Plaza				
City:	Boise	County:	Ada		
Street Address:	3101 W Main St Ste 210			Zip Code:	83702
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires: August 31, 2023

**FUNCTION/USE OF FACILITY**

The office space is used to conduct the day to day operations of the agency.

**COMMENTS**

Our agency has been reorganized in the Dept. of Self-Governing Agencies via Executive Order 2020-10. It is believed the agency will be moving to the Chinden campus prior to the expiration of the lease which is 08/31/2023. Therefore, the boxes under the Surplus Property section below were checked for FY22 & FY23. A 2.5% increase for the 10 month period in FY23 was used to project cost and a 3% increase in FY24 and FY25. It is anticipated we will not be occupying this space past 08/31/2021 but we will have a 'rent' expense no matter where we are so the surplus will be lower than stated below depending on the occupancy rate at Chinden.

**WORK AREAS**

FISCAL YR:	ACTUAL 2020	REQUEST 2021	REQUEST 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025
Total Number of Work Areas:	4	4	4	4	4	4
Full-Time Equivalent Positions:	3.75	3.75	3.75	3.75	3.75	3.75
Temp. Employees, Contractors, Auditors, etc.:						

**SQUARE FEET**

FISCAL YR:	ACTUAL 2020	REQUEST 2021	REQUEST 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025
Square Feet:	1711	1711	TBD	TBD	TBD	TBD

**FACILITY COST**

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

FISCAL YR:	ACTUAL 2020	REQUEST 2021	REQUEST 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025
Total Facility Cost/Yr:	\$33,268.22	\$33,283.45	\$33,283.45	\$34,115.54	\$35,139.00	\$36,193.17

**SURPLUS PROPERTY**

FISCAL YR:	ACTUAL 2020	REQUEST 2021	REQUEST 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**IMPORTANT NOTES:**

- Upon completion, please send to Leasing Assistant at the Division of Public Works via email to [Melissa.Broome@adm.idaho.gov](mailto:Melissa.Broome@adm.idaho.gov). Please e-mail or call 208-332-1933 with any questions.
- If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
- Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.

**AGENCY NOTES:**

## 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, auditing practices and ethics 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 protect the public.
- To adopt and enforce rules of professional ethics and conduct for certified public accountants and licensed public accountants.
- 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 2017	FY 2018	FY 2019	FY 2020
State Regulatory Fund	\$477,300	\$435,710	\$444,375	\$490,447
<b>Total</b>	<b>\$477,300</b>	<b>\$435,710</b>	<b>\$444,375</b>	<b>\$490,447</b>
Expenditures	FY 2017	FY 2018	FY 2018	FY 2020
Personnel Costs	\$265,200	\$268,048	\$268,641	\$281,394
Operating Expenditures	\$166,400	\$181,620	\$166,195	\$342,916
Capital Outlay	\$5,400	0	0	0
Trustee/Benefit Payments	0	0	0	0
<b>Total</b>	<b>\$437,000</b>	<b>\$449,668</b>	<b>\$434,836</b>	<b>\$624,310</b>

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

Cases Managed and/or Key Services Provided	FY 2017	FY 2018	FY 2019	FY 2020
Active CPA & LPA Licenses	2,748	2,766	2,765	2,808
CPA exam sections taken	864	623	529	468
Monitoring Continuing Professional Education – Reports Submitted	2,715	2,851	2,847	2,834
Register Public Accounting Firms	239	235	225	215
Investigate complaints	16	8	8	13
Create newsletter	3	2	2	2

### Licensing Freedom Act

Agencies who participate in licensure must report on the number of applicants denied licensure or license renewal and the number of disciplinary actions taken against license holders.

	FY 2017	FY 2018	FY 2019	FY 2020
<b>LICENSED CPA</b>				
Total Number of Licenses	3,173	3,205	3,136	3,182
Number of New Applicants Denied Licensure	3	1	1	0
Number of Applicants Refused Renewal of a License	0	0	0	0
Number of Complaints Against Licensees	12	7	7	7
Number of Final Disciplinary Actions Against Licensees	6	3	6	4
<b>LICENSED PUBLIC ACCOUNTANT</b>				
Total Number of Licenses	10	9	9	9
Number of New Applicants Denied Licensure	N/A	N/A	N/A	N/A
Number of Applicants Refused Renewal of a License	0	0	0	0
Number of Complaints Against Licensees	0	1	0	0
Number of Final Disciplinary Actions Against Licensees	0	1	0	0
<b>FIRM REGISTRATION</b>				
Total Number of Licenses	239	235	225	219
Number of New Applicants Denied Licensure	0	0	0	0
Number of Applicants Refused Renewal of a License	0	0	0	0
Number of Complaints Against Licensees	4	0	1	3
Number of Final Disciplinary Actions Against Licensees	4	0	1	2

### Red Tape Reduction Act

Each agency shall incorporate into its strategic plan a summary of how it will implement the Red Tape Reduction Act, including any associated goals, objectives, tasks, or performance targets. This information may be included as an addendum.

	As of July 1, 2020
Number of Chapters	1
Number of Words	7,733
Number of Restrictions	13

### FY 2020 Performance Highlights

The agency operated during the fiscal year at a deficit of \$133,863. This deficit was attributed to a couple of financial factors including the purchase of a new licensing database which was appropriated during the 2019 Idaho Legislative session (\$85,000) and an outlay for primary costs associated to the agency move to the Chinden campus (\$79,800), totaling \$164,800. The overall number of licenses increased by 46 which includes an increase of 43 in active CPA licensees. The Board will continue to work internally and externally with stakeholders on the *Licensing Freedom Act*, Executive Order 2019-02. The Board has reduced the number of words in the Accountancy Rules by 3,414 to date and the restrictive words by 263. The Board will also continue to work within Executive Order 2020-01, *Transparency in Agency Guidance Documentation* and Executive Order 2020-02, *Zero Based Regulation*. During the fiscal year the Board was also proactive in declaring a Proclamation that addressed licensee, firm and exam candidate concerns relating to the COVID-19 pandemic by offering assistance in such areas as licensing, CPE, peer review and exam scheduling as well as exam credit expiration dates.

**Part II – Performance Measures**

Performance Measure		FY 2017	FY 2018	FY 2019	FY2020	FY2021
<b>Licensing</b>						
1. New CPA licenses issued	actual	115	141	133	111	-----
	target	115	115	115	115	125
2. Active Licensees requesting CPE extensions	actual	2.9%	2.7%	2.7%	3.5%	-----
	target	2%	2%	2%	2%	2%
<b>Discipline/Regulation and Oversight</b>						
3. Verified complaints closed by one hundred eighty (180) days	actual	77%	75%	77%	77%	-----
	target	75%	75%	75%	75%	75%
4. Firms peer reviewed with second consecutive rating below Pass	actual	7.3%	4.9%	1.4%	10%	-----
	target	2%	2%	2%	2%	2%
<b>Examination</b>						
5. Authorizations to Test Issued	actual	588	503	438	418	-----
	target	600	640	640	640	520

**Performance Measure Explanatory Notes**

The number of new licensees once again had a drop during the fiscal year. With the COVID pandemic situation in March through June, many new licensees waited until after July 1 to receive their initial license. New licensure has a direct relationship to those taking the CPA exam and once again the number of Authorizations to Test issued by the agency were down even though Exam revenue for the fiscal year increased over the past period. The decline in the number of Authorizations to Test is a national trend which can be attributed to several factors with the primary ones being the economy prior to COVID and then COVID itself. Continuous/year around testing launched in July of 2020 so it's expected testing authorizations will rise due to this convenience. Due to the current environment, however, the Board adjusted its goal for FY 2021. The Board, in adhering to the Idaho Accountancy Act and Rules, continued to regulate the profession to protect the public. The Board will continue to strive to close 75% of all verified complaints within a 180-day window. The Board continued to work with licensees to reduce the number of requests for Continuous Professional Education (CPE) extensions. Qualified and timely completion of CPE is an extremely important aspect of the profession. Therefore, the Board, along with the CPE Committee will again focus on a goal of having no more than 2% of licensees submit a request for an extension of time to complete their professional education learning. The Board will continue to monitor firms in the peer review program.

**For More Information Contact**

Kent A. Absec  
 Accountancy, Board of  
 3101 Main Street, Suite 210  
 PO Box 83720  
 Boise, ID 83720-0002  
 Phone: (208) 334-2490

E-mail: [kent.absec@isba.idaho.gov](mailto:kent.absec@isba.idaho.gov)

## **Director Attestation for Performance Report**

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

Department: Board of Accountancy

KLAA-

Director's Signature

August 28, 2020

Date

Please return to:

Division of Financial Management  
304 N. 8<sup>th</sup> Street, 3<sup>rd</sup> Floor  
Boise, Idaho 83720-0032

FAX: 334-2438

E-mail: [info@dfm.idaho.gov](mailto:info@dfm.idaho.gov)