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**IDAPA 01
TITLE 01
Chapter 01**

IDAPA 01 - BOARD OF ACCOUNTANCY

01.01.01 - IDAHO ACCOUNTANCY RULES

**Subchapter A
(Rules 0 through 16 -- Administration)**

000. LEGAL AUTHORITY (Rule 0).

This chapter is adopted under the legal authority of Title 54, Chapter 2, Idaho Code and Section 9-340, Idaho Code. (7-1-93)

001. TITLE AND SCOPE (Rule 1).

These rules shall be cited as Idaho Accountancy Rules. (7-1-93)

002. WRITTEN INTERPRETATIONS (Rule 2).

Written interpretations to these rules in the form of explanatory comments accompanying the notice of proposed rulemaking that originally proposed the Rules and review of comments submitted in the rulemaking in the adoption of these rules are available from the Board of Accountancy, Statehouse Mail, Boise, Idaho 83720. (7-1-93)

003. ADMINISTRATIVE APPEALS (Rule 3).

All contested cases shall be governed by the provisions of IDAPA 04.11.01, "Idaho Rules of Administrative Procedures of the Attorney General". (7-1-93)

004. DEFINITIONS (Rule 4).

Terms used throughout these rules are defined within the rules themselves or within Section 54-206, Idaho Code. (7-1-93)

005. OFFICE -- OFFICE HOURS -- MAILING ADDRESS AND STREET ADDRESS (Rule 5).

The principal place of business of the Board of Accountancy is in Boise, Idaho. This office is open from 8:00 a.m. to 5:00 p.m., except Saturday, Sunday and legal holidays. The Board's mailing address is: Idaho State Board of Accountancy, Statehouse Mail, Boise, Idaho 83720. The telephone of the Board office (208) 334-2490. The facsimile number of the Board office is (208) 334-2615. (7-1-93)

006. PUBLIC RECORDS (Rule 6).

01. Confidentiality. The Board office shall not disclose the filing of a complaint, the nature of a complaint, nor the details of an investigation. Final, formal enforcement, including, but not limited to actions such as fines, assessment of expenses, revocations or suspensions shall be public information. Probations and conditions may be subject to public disclosure whenever the board believes it is in the public interest. Following a hearing or the entry of a consent agreement, the Board may publish a summary of any order issued by it, in a newsletter or newspaper of general circulation. The board may also advise anyone requesting such information of the contents of any order issued by it. (7-1-93)

02. Rules. All rules issued by this agency are public records. (7-1-93)

007. (RESERVED).

008. FILING OF DOCUMENTS WITH THE BOARD--NUMBER OF COPIES--FACSIMILE TRANSMISSION (FAX) (Rule 8).

The following number of documents must be filed with the Executive Director of the Board: (7-1-93)

01. Disciplinary Cases. In disciplinary cases: (7-1-93)

- a. Pleadings (petitions, complaints, motions and answers)--an original and seven (7) copies. (7-1-93)
- b. Briefs, proposed orders, statements of position--eight (8) copies. (7-1-93)
- c. Prepared testimony and exhibits--nine (9) copies (one (1) copy designated as reporter's copy) plus computer disk. (7-1-93)
- d. Discovery-related documents--an original and seven (7) copies. (7-1-93)
- e. Other Documents. Unless additional copies are specifically requested by the board office, one (1) copy of any document filed with the board office will be sufficient. (7-1-93)

02. FAX Filings. Pleadings, not exceeding ten (10) pages in length, and documents requiring urgent or immediate action by the Board may be filed with the Executive Director by facsimile transmission (FAX). Whenever such document is filed by FAX, originals must be delivered to the board by overnight mail on the next working day. The use of FAX is prohibited to file prepared testimony and exhibits, requests for or answers to discovery (other than notices of taking deposition), or any other documents except as authorized by this paragraph. (7-1-93)

009. GENERAL DESCRIPTION OF ORGINIZATION AND OPERATION (Rule 9).

The Board is an independent agency of the State of Idaho. All costs of operating the Board, including administrative, secretarial, clerical and investigative are paid from legislative appropriation of fees collected by the Board. (7-1-93)

010. PURPOSES AND RESPONSIBILITIES (Rule 10).

01. Self-Governing. This agency is a self-governing regulatory board as authorized by Chapter 2, Title 54, Idaho Code. (7-1-93)

02. Responsibilities. The board has these primary responsibilities: (7-1-93)

- a. To protect the public; (7-1-93)
- b. To adopt and enforce rules of professional ethics and conduct to be observed by certified public accountants and licensed public accountants in this state; (7-1-93)
- c. To determine and review the qualifications of applicants for the Uniform CPA Examination; (7-1-93)
- d. To administer the Uniform CPA Examination; (7-1-93)
- e. To grant CPA certificates to those who have met the legal requirements, including age, education, experience, and good moral character; (7-1-93)
- f. To annually renew the licenses of qualifying certified public accountants and licensed public accountants; (7-1-93)
- g. To administer the CPE program and monitor compliance with the program; (7-1-93)
- h. To conduct administrative hearings in accordance with state statutes and board rules; (7-1-93)
- i. To register public accounting firms; (7-1-93)
- j. To establish and oversee a quality review program; and (7-1-93)
- k. To administer other provisions of Idaho Code, Chapter 2, Title 54. (7-1-93)

011. OFFICERS (Rule 11).

The officers of the board shall be chair, vice-chair, secretary and treasurer. The duties of the respective officers shall

be the usual duties assigned to the respective office. The newly elected officers shall assume the duties of their respective offices at the conclusion of the meeting at which they are elected. (7-1-93)

012. DUTIES OF CHAIR AND VICE-CHAIR (Rule 12).

The chair shall preside at all meetings and shall perform such other duties as the board may direct. In the absence of the chair, another officer shall perform the duties of the chair. (7-1-93)

013. MEETINGS--QUORUM (Rule 13).

The board shall annually elect officers for the ensuing year. Regular meetings may be held throughout the year, and special meetings shall be held on call of the chair or on request of four (4) or more members of the board. A majority of the board shall constitute a quorum and may exercise the powers and perform the duties of the board. (7-1-93)

014. EXECUTIVE DIRECTOR (Rule 14).

01. CPA Examination. It shall be the duty of the executive director to determine when the prerequisites and procedures required by Title 2, Chapter 54, Idaho Code and by the board for taking the Uniform CPA Examination have been satisfactorily completed. (7-1-93)

02. Licensure. The executive director shall determine when the prerequisites and procedures required by Title 2, Chapter 54, Idaho Code and by the board shall have been satisfactorily completed with respect to issuance of certificates and/or licenses. The executive director, shall, when required, submit at each meeting of the board, for its approval or disapproval, a current listing of the names of the persons concerned. (7-1-93)

03. Minutes. The executive director shall cause accurate minutes of the meetings of the board to be kept. The executive director shall keep a list of the names of persons issued certificates as certified public accountants, persons issued licenses as public accountants, and all persons and firms issued permits to practice. (7-1-93)

04. Records. The executive director shall cause complete records to be kept of all applications for examination, all certificates, licenses and permits granted. (7-1-93)

05. Other Duties. The executive director shall perform any and all other duties as assigned by the board. (7-1-93)

015. CONFERRING WITH BOARD MEMBERS (Rule 15).

In the event any person contacts a board member regarding any matter applicable to the Idaho Accountancy Act or the rules, any expression of opinion by that board member will be exclusively his or her opinion and will in no way commit the board. (7-1-93)

016. OBSERVANCE OF RULES (Rule 16).

A licensee of the state board of accountancy engaged in the practice of public accounting as defined in Idaho Code, Section 54-206 or engaged in an occupation in which the licensee renders services of the type performed by certified public accountants or licensed public accountants or renders other professional services shall observe and is subject to the rules of the state board of accountancy in such activity. For purposes of this rule, the term "activity" includes, but is not limited to, accounting, preparation of financial statements, financial planning, investment planning, tax services and management services. (7-1-93)

017. COMPUTATION OF TIME (Rule 17).

Whenever statute, these or other rules, order, or notice requires an act to be done within a certain number of days of a given day, the given day is not included in the count. If the day the act must be done is a Saturday, Sunday, or legal holiday, the act may be done on the first day following that is not a Saturday, Sunday, or legal holiday. (7-1-93)

018. -- 100. (RESERVED).

Subchapter B -- Examinations and Applications

101. FEES (Rule 101).
See Subchapter I, Rule 801. (7-1-93)

102. CERTIFIED PUBLIC ACCOUNTANT EXAMINATION (Rule 102).
The examination required to be passed as a condition for the granting of a certificate is the Uniform Certified Public Accountant Examination (hereafter referred to as CPA Examination). The CPA Examination will be graded by the American Institute of Certified Public Accountants, subject to review and acceptance by the board. (7-1-93)

103. PLACE AND TIME (Rule 103).

01. CPA Examination. The CPA examination will be held simultaneously in such places and such times as the board may designate consistent with the dates for the uniform certified public accountant examination. (7-1-93)

02. Applications. Applications for the May examination must be filed by March 1 and for the November examination by September 1. All supporting documentation must be received by the office of the board no later than April 1 for the May examination and October 1 for the November examination. (7-1-93)

03. Notice. Candidates will be informed of the time and place of the examination at least fifteen (15) working days prior to the examination. Candidates who have filed applications for the examination and who wish to defer the examination until a later date shall notify the board in writing at least twenty-five (25) working days prior to the date of the first day of the examination for which they are scheduled. The provisions of this paragraph may not be applied to more than two (2) examinations in succession. (7-1-93)

104. APPLICATIONS (Rule 104).

01. Applications. Applications must be filed at the principal office of the board in Boise on a form provided by the board, and must be accompanied by the application fee prescribed by Idaho Code, Section 54-212 (1). (7-1-93)

02. New Application. All examination applicants, with or without active status, must file a new examination application and references every three (3) years. (7-1-93)

03. Failure To Appear. An applicant who fails to appear for the examination after being notified by the board of eligibility shall be deemed to have forfeited the examination fee unless a request has been made to the board to defer the examination fee in accordance with Rule 103. (7-1-93)

04. Applicant. If an original examination applicant, for any reason, does not defer the examination fee or does not sit for the examination applied for, the applicant will be required to reapply as an original applicant. (7-1-93)

105. COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT (Rule 105).
Requests for modification to the examination administration to accommodate a handicap must be made in writing with supportive documentation from a physician and must be received by the board office by the examination application deadlines established in Rule 103. The board will review the request and respond within fifteen (15) working days prior to the examination. (7-1-93)

106. OUT-OF-STATE APPLICANTS (Rule 106).
Applicants who have been approved as candidates in other jurisdictions shall be allowed to write the examination in Idaho provided the request to write the examination has been requested and authorized by the board or officials responsible for administering the examinations in such other jurisdictions. The applicant shall remit the nonrefundable proctoring fees as prescribed in Rule 801 prior to the deadlines established by the board. Such applications will be considered by the board in the order received and shall be subject to available space. (7-1-93)

107. EVIDENCE OF EDUCATIONAL QUALIFICATIONS, CPA EXAMINATION (Rule 107).

01. Satisfactory Evidence. Each applicant for the CPA examination must present evidence satisfactory

to the board that said applicant meets the requirements set forth in Idaho Code, Section 54-208(1)(e)(i). Satisfactory evidence as to educational qualifications will usually take the form of transcripts of the applicant's college or university. However, in unusual circumstances the board will accept such other evidence as it deems appropriate and reasonably conclusive. (7-1-93)

02. Educational Requirements. The educational qualifications shall include thirty (30) or more semester hours or the equivalent thereof in business administration subjects of which at least twenty (20) semester hours or the equivalent thereof shall be in the study of accounting subjects. (7-1-93)

108. EQUIVALENCY (GMAT/ATAG) (Rule 108).

01. Equivalency For Bachelor's Degree. The board or the board's designee may use the Graduate Management Admissions Test (GMAT) prepared and given by an accredited college or university. Upon successful completion of the GMAT, by obtaining a total score of five hundred twenty (520) or above, the applicant may be eligible to take the CPA examination provided the applicant meets all other requirements set forth in Idaho Code, Section 54-208. (3-30-01)

02. Equivalency Of Accounting Hours. The board or the board's designee may use the Achievement Test for Accounting Graduates, Level II, Form V (ATAG), which is prepared by the Psychological Testing Corporation to establish the equivalent of the number of required accounting hours set forth in Rule 107 to take the CPA examination. The board or the board's designee will grade the ATAG. Upon successful completion of the ATAG, by obtaining a raw score of sixty-three (63) or more, the applicant may be approved to take the CPA examination provided the applicant meets all other requirements set forth in Idaho Code, Section 54-208. (3-30-01)

109. (RESERVED).

110. NOTIFICATION OF GRADES (Rule 110).

All candidates will be notified in writing of their numerical grades within ninety (90) days after completion of the examination. Public or private announcement of grades will not be made until board members have been previously advised and given at least seven (7) days in which to consider the grades and register their exceptions. Grades determined by a majority of the members of the board shall control. (7-1-93)

111. PASSING GRADES (Rule 111).

A candidate shall be required to obtain a grade of seventy-five (75) or higher in each of the subjects of the examination in order to pass the examination. This rule is subject to the provisions of Rule 112. (7-1-93)

112. CONDITIONAL CREDIT ON EXAMINATIONS (Rule 112).

01. Examination. An applicant shall be required to pass all subjects of the examination. If, at a given sitting of the examination, an applicant passes two or more but not all subjects, then the applicant shall be given credit for those subjects that the applicant has passed and need not sit for re-examination in those subjects, provided that: (7-1-93)

a. The applicant wrote all subjects of the examination at that sitting; (7-1-93)

b. The applicant attained a minimum grade of fifty (50) on each subject not passed at that sitting, provided further, however, that if an applicant passes three (3) subjects of the examination, the applicant shall be conditionally credited with the subjects passed without regard to the grade in the remaining subject. (7-1-93)

02. Remaining Subjects. The applicant must pass the remaining subjects of the examination within six (6) consecutive examinations given after the one at which the applicant earned conditional credit. The period in which the applicant must pass the remaining subjects of the examination may be extended by the board upon receipt of satisfactory evidence that the applicant was prevented from attendance at an examination by reason of overseas military service, disabling illness or other good cause which, in the discretion of the board, justifies such an extension. (7-1-93)

03. Subjects. Applicants are required to sit for all subjects for which conditional credit has not been

given.

(7-1-93)

113. TRANSFER OF CREDIT, CPA EXAMINATION (Rule 113).

An applicant may submit the results of any examination of the applicant on any subject covered by the Uniform Certified Public Accountant's Examination in any other state having standards at least equivalent to those of this state, and these results may be adopted by the board in lieu of examination in this state on the same subject and in accordance with the provisions of Idaho Code, Section 54-210 of these rules as set out above. (7-1-93)

114. EXAMINATION ON CODE OF PROFESSIONAL CONDUCT (Rule 114).

An applicant for a certificate and license under the provisions of the Accountancy Act shall take a course in professional ethics acceptable to the board at any time before such certificate and license is to be issued. (7-1-93)

115. QUALIFICATIONS OF CANDIDATES FOR CERTIFIED PUBLIC ACCOUNTANT EXAMINATION AFTER JULY 1, 2000 (Rule 115).

01. Semester Hours. Each applicant must have at least one hundred fifty (150) semester hours (or two hundred twenty-five (225) quarter hours) of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the Board. The total educational program must include an accounting concentration or equivalent. Any applicant who is accepted for the May 2000 CPA exam or prior, but does not pass the entire exam, may continue to take the exam after July 1, 2000, without having to fulfill any additional educational requirements. (7-1-00)

02. Accreditation. The Board shall recognize any college or university accredited by the Northwest Association of Schools and Colleges (NASC) or any other regional accrediting association having the equivalent standards, or any independent senior college in Idaho certified by the State Department of Education for teacher training, and accounting and business programs accredited by the American Assembly of Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards. (7-1-00)

03. Education Requirement. An applicant shall be deemed to have met the education requirement if, as part of the one hundred fifty (150) semester hours of education, the applicant has met any one (1) of the following four (4) conditions: (7-1-00)

a. Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency approved by the Board. (7-1-00)

b. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board and completed at least twenty-four (24) semester hours in accounting at the undergraduate or fifteen (15) semester hours at the graduate level, or an equivalent combination thereof, including at least one (1) course each in the subjects of financial accounting, auditing, taxation, and management accounting. (7-1-00)

c. Earned a baccalaureate degree from a program that is accredited in business by an accrediting agency approved by the board and completed twenty-four (24) semester hours in accounting at the undergraduate or graduate level including at least one (1) course each in the subjects of financial accounting, auditing, taxation, and management accounting; and completed at least twenty-four (24) semester hours in business courses (other than accounting courses) at the undergraduate or graduate level. (7-1-00)

d. Earned a baccalaureate or higher degree and completed at least twenty-four (24) semester hours in accounting at the upper division or graduate level at an institution approved by the Board and including at least one (1) course each in the subjects of financial accounting, auditing, taxation, and management accounting; and completed at least twenty-four (24) semester hours in business courses (other than accounting courses) at the undergraduate or graduate level. (7-1-00)

116. -- 199. (RESERVED).

Subchapter C -- Experience

200. GENERAL REQUIREMENT (Rule 200).

To receive a license, an applicant must provide evidence that he or she has had either two (2) years experience in public accounting, or experience equivalent to two (2) years experience in public accounting in employment other than public accounting, or a minimum of two (2) years experience in an approved program with an employer in private industry, or with a nonprofit or governmental entity. Experience must be under the supervision of a licensed certified public accountant or licensed public accountant. (7-1-93)

201. EXPERIENCE (Rule 201).

All applicants who pass the Uniform CPA Examination after July 1993 will be subject to the new experience requirements for licensure as set forth in Idaho Code Section 54-209. (7-1-93)

202. APPLICATION (Rule 202).

Each applicant must complete the "Verification of Employment and Experience Evaluation Form" provided by the Board and submit it to the Board for approval. Supplementary statements may be attached. If the applicant's experience consists of employment in more than one organization, a separate form must be submitted for each employer. Both the applicant and the supervising CPA or LPA must sign the form. (7-1-93)

203. APPLICABLE EXPERIENCE (Rule 203).

Accounting experience is required in the general areas of: 1) Accounting, 2) Auditing, 3) Management Advisory Services, 4) Financial Advisory Services, 5) Consulting Services, 6) Tax Return Preparation, or 7) Tax Advice. Such experience must be at a level that demonstrates satisfactory knowledge of current practice standards and pronouncements of the profession. (7-1-93)

204. SUPERVISION (Rule 204).

All experience must be supervised by a certified public accountant or licensed public accountant in Idaho, or a certified public accountant licensed in a state other than Idaho. The supervisor shall maintain supporting documentation of the applicant's experience until thirty (30) days after the applicant is granted a license. The supervisor will permit the Board of Accountancy or its designee to inspect the supporting documentation prior to issuing a license to the applicant. (7-1-93)

205. YEARS REQUIRED (Rule 205).

01. Public Accounting. Two (2) years of full-time employment in public accounting or one thousand nine hundred fifty-six (1,956) minimum hours per year; or (7-1-93)

02. Equivalent Experience. Experience of a character and for a length of time which is substantially equivalent to two (2) years of public accounting. Two (2) years of employment in other than public accounting, during which a minimum of three thousand nine hundred twelve (3,912) hours is in the performance of providing services as described in Rule 203, is the minimum requirement to provide equivalent experience. All equivalent experience must conform to the requirement of Rule 203; or (7-1-93)

03. Approved Programs. The Board may approve programs with specific employers in private industry, or nonprofit or governmental entities to provide acceptable experience. Approved programs will require a minimum of two (2) years duration. (7-1-93)

206. APPROVED PROGRAMS (Rule 206).

An employer in private industry or in a nonprofit or governmental entity may submit a program for approval to the Board that provides acceptable experience substantially equivalent to two (2) years of public accounting. All experience in an approved program must conform to the requirement of Rule 203. Such programs must be approved by the Board prior to an applicant claiming experience under the approved program. (7-1-93)

207. CERTIFIED TRUE STATEMENT (Rule 207).

Both the applicant and the supervising certified public accountant or licensed public accountant shall sign the "Verification of Employment and Experience Evaluation Form". Each signature certifies to the truth and accuracy of all statements, answers and representations in the application including all supplementary statements. False or misleading statements shall constitute a violation of Idaho Code 54-219 (a). (7-1-93)

208. -- 300. (RESERVED).

Subchapter D -- Late Fees and Change of Address

301. LATE FEE (Rule 301).

A late fee shall be paid for failure to renew the annual license and pay the required renewal fee by the prescribed date. A late fee of fifty dollars (\$50) in addition to the renewal license fee shall be paid by the licensee for each late filing of the license renewal fee along with any other penalties the board may impose pursuant to Idaho Code 54-219.

(7-1-93)

302. NOTIFICATION OF CHANGE OF ADDRESS (Rule 302).

It shall be mandatory for every licensee to:

(7-1-93)

01. Filing. File, in writing, with the board at the time of the payment of the renewal fee the licensee's business address, residence address and business connection or employer; and

(7-1-93)

02. Notification. Notify the board, in writing, within thirty (30) days of any change of address or business connection or employer occurring during the renewal period.

(7-1-93)

303. -- 400. (RESERVED).

Subchapter E -- Applicability of Rules

401. APPLICABILITY OF RULES (Rule 401).

01. Reliance. The reliance of the public and the business community on sound financial reporting and advice on business affairs imposes on the accounting profession an obligation to maintain high standards of technical competence, morality and integrity. To this end, a certified public accountant or licensed public accountant shall at all times maintain independence of thought and action, hold the affairs of his or her clients in strict confidence, strive continuously to improve his or her professional skills, observe generally accepted standards of profession, promote sound and informative financial reporting, uphold the dignity and honor of the accounting profession, and maintain high standards of personal conduct.

(7-1-93)

02. Acceptance Of Licensure. Acceptance of licensure as a certified public accountant or licensed public accountant implies that the licensee has assumed an obligation to be diligent in the performance of professional service, and fair and honest in relations with clients, fellow practitioners and the public, and has a proper appreciation of his or her duties to the community and state. In recognition thereof the board has promulgated rules of professional conduct, which each licensee agrees to regard as binding.

(7-1-93)

03. Rules. These rules do not comprise all acts that may be considered incompatible with the obligations and responsibilities imposed by professional status or discreditable or harmful even though not specifically mentioned or described in the rules. Any licensee may be censured, suspended or expelled for cause by the board, after due opportunity of a hearing upon charges preferred against the licensee, whether or not the alleged misconduct is specifically enumerated or described in these rules.

(7-1-93)

04. Applicability. The Rules of Professional Conduct apply to all services performed in the practice of public accounting including tax and management advisory services except where the wording of the rules indicates otherwise and that a licensee who is practicing outside the United States will not be subject to discipline for departing from any of the rules stated herein so long as the conduct is in accord with the rules of the organized accounting profession in the country in which the licensee is practicing. However, where a licensee's name is associated with financial statements in such a manner as to imply that the licensee is acting as an independent public accountant and under circumstances that would entitle the reader to assume that United States practices were followed, the licensee must comply with the requirements of Rules 405, 406, and 407.

(7-1-93)

05. Responsibility. A licensee may be held responsible for compliance with the Rules of Professional Conduct by all persons associated with the licensee in the practice of public accounting who are either under the

licensee's supervision or who are the licensee's partners or shareholders in the practice. (7-1-93)

06. Observation Of Rules. A licensee engaged in the practice of public accounting must observe all the Rules of Professional Conduct. A licensee not engaged in the practice of public accounting must observe only Rules 403, 410 and 416 since all other Rules of Professional Conduct relate solely to the practice of public accounting. (7-1-93)

07. Interpretation Of Rules. In the interpretation and enforcement of the Rules of Conduct, the board will give consideration, but not necessarily dispositive weight, to relevant interpretations, rulings and opinions issued by the boards of other jurisdictions, and by appropriately authorized committees on ethics of professional organizations. (7-1-93)

402. INDEPENDENCE (Rule 402).

A licensee in public practice, or a firm of which the licensee is a partner, shareholder or member of, shall be independent in the performance of professional services as required by the standards delineated in Rule 406. Independence will be considered to be impaired if, for example, a licensee had any of the following transactions, interests, or relationships: (7-1-93)

01. Period Of Professional Engagement. During the period of professional engagement, or at the time of expressing an opinion, a licensee or a licensee's firm: (7-1-93)

a. Had or was committed to acquire any direct or material indirect financial interest in the enterprise; or (7-1-93)

b. Was a trustee of any trust or executor or administrator of any estate if such trust or estate had or was committed to acquire any direct or material indirect financial interest in the enterprise; or (7-1-93)

c. Had any joint, closely held business investment with the enterprise or any officer, director or principal stockholder thereof which was material in relation to the licensee's net worth or to the net worth of the licensee's firm; or (7-1-93)

d. Had any loan to or from the enterprise or any officer, director or principal stockholder of the enterprise except as specifically permitted in the interpretation as enumerated as of July 1, 1993 in the American Institute of Certified Public Accountant's Professional Standards Ethics Ruling 101-5 (ET section 101.070). (7-1-93)

02. Time Period. During the period covered by the financial statements, during the period of the professional engagement, or at the time of expressing an opinion, a licensee or a licensee's firm: (7-1-93)

a. Was connected with the enterprise as a promoter, underwriter or voting trustee, a director or officer or in any capacity equivalent to that of a member of management or of an employee; or (7-1-93)

b. Was a trustee for any pension or profit-sharing trust of the enterprise. (7-1-93)

03. Examples. The above examples are not intended to be all inclusive. (7-1-93)

403. INTEGRITY AND OBJECTIVITY (Rule 403).

A licensee shall not knowingly misrepresent facts, and when engaged in the practice of public accounting, including the rendering of tax and management advisory services, shall not subordinate his or her judgement to others. In tax practice, a licensee may resolve doubt in favor of his or her client as long as there is reasonable support for the licensee's position. (7-1-93)

404. INCOMPATIBLE OCCUPATIONS (Rule 404).

A licensee shall not concurrently engage in the practice of public accounting and in any other business or occupation which impairs the licensee's integrity, independence or objectivity in rendering professional services. (7-1-93)

405. COMPETENCE (GENERAL STANDARDS) (Rule 405).

A licensee shall comply with the following general standards. (7-1-93)

01. Professional Competence. A licensee shall undertake only those professional services which the licensee or the licensee's firm can reasonably expect to be completed with professional competence. (7-1-93)

02. Due Professional Care. A licensee shall exercise due professional care in the performance of professional services. (7-1-93)

03. Planning And Supervision. A licensee shall adequately plan and supervise the performance of professional services. (7-1-93)

04. Sufficient Relevant Data. A licensee shall obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations in relation to any professional services performed. (7-1-93)

406. COMPLIANCE WITH STANDARDS (Rule 406).

01. Requirement. A licensee who performs auditing, review, compilations, management advisory, tax, or other professional services shall comply with the standards of Section 406 in effect as of July 1, 1993. (7-1-93)

02. Standards Required.(7-1-93)

a. Statements on Auditing Standards and related Auditing Interpretations issued by the American Institute of Certified Public Accountants (AICPA). (7-1-93)

b. Statements on Standards for Attestation Engagements and related Attestation Engagements Interpretations issued by the American Institute of Certified Public Accountants (AICPA). (7-1-93)

c. Statements on Standards for Accounting and Review Services and related Accounting and Review Services Interpretations issued by the American Institute of Certified Public Accountants (AICPA). (7-1-93)

d. Statements on Standards for Accountants' Services on Prospective Financial Information, Financial Forecasts and Projections and Reporting on Pro Forma Financial Information and related Prospective Financial Information, Forecasts, Projections and Pro Forma Financial Information Interpretations issued by the American Institute of Certified Public Accountants (AICPA). (7-1-93)

e. Statements on Standards for Consulting Services and related Consulting Services Interpretations issued by the American Institute of Certified Public Accountants (AICPA). (7-1-93)

f. Statement on Responsibilities in Tax Practice and related Tax Practice Interpretations issued by the American Institute of Certified Public Accountants (AICPA). (7-1-93)

g. Standards for Performing and Reporting on Quality Reviews and Interpretations of Standards for Performing and Reporting on Quality Reviews issued by the American Institute of Certified Public Accountants (AICPA). (7-1-93)

h. Standards for Audits on Governmental Organizations, Programs, Activities and Functions issued by the Comptroller General of the United States. (7-1-93)

407. ACCOUNTING PRINCIPLES (Rule 407).

A licensee shall not express an opinion or state affirmatively that the financial statements or other financial data of any entity are presented in conformity with generally accepted accounting principles or state that he or she is not aware of any material modifications that should be made to such statements or data in order for them to be in conformity with generally accepted accounting principles, if such statements or data contain any departure from an accounting principle promulgated by the Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), General Accounting Office (GAO) or those Accounting Research Bulletins and APB Opinions which are not superseded by actions of the FASB that has a material effect on the statements or data taken as a whole. If, however, the statements or data contain such a departure and the member can demonstrate that due to unusual circumstances the financial statements or data would otherwise have been misleading, the member can

comply with the rule by describing the departure, its approximate effects, if practicable, and the reasons why compliance with the principle would result in a misleading statement. (7-1-93)

408. CONFIDENTIAL CLIENT INFORMATION (Rule 408).

01. Confidentiality. A licensee shall not, without the specific consent of the client, disclose any confidential client information pertaining to the client obtained in the course of performing professional services. (7-1-93)

02. Exemptions. This rule does not relieve a licensee of any obligation under Rules 405, 406, and 407, or affect in any way a licensee's obligation to comply with a validly issued subpoena or summons enforceable by order of a court, or prohibit disclosures in the course of a quality review of licensee's professional services, or preclude a licensee from responding to any inquiry made by the board or any investigative or disciplinary body established by law or formally recognized by the board. (7-1-93)

03. Disciplinary Proceedings. Members of the board and professional practice reviewers shall not disclose any confidential client information which comes to their attention from licensees in disciplinary proceedings or otherwise in carrying out their responsibilities, except that they may furnish such information to an investigative or disciplinary body of the kind referred to above. (7-1-93)

409. RECORDS (Rule 409).

A licensee shall furnish to his or her client or former client, upon request made within a reasonable time after original issuance of the document in question: (7-1-93)

01. Tax Return. A copy of a tax return of a client; and (7-1-93)

02. Other Document. A copy of any report, or other document, issued by the licensee to or for such client; and (7-1-93)

03. Accounting Or Other Records. Any accounting or other records belonging to, or obtained from or on behalf of, the client which the licensee removed from the client's premises or received for the client's account, but the licensee may make and retain copies of such documents when they form the basis for work performed by him; and (7-1-93)

04. Working Papers. A copy of the licensee's working papers, to the extent that such working papers include records which would ordinarily constitute part of the client's books and records and are not otherwise available to the client. (7-1-93)

05. Charges. A licensee is not required to furnish records to a client or a former client more than once. A licensee may charge the client or former client actual costs for time and photocopying charges on subsequent requests. (7-1-93)

410. DISCREDITABLE ACTS (Rule 410).

A licensee shall not commit any act that reflects adversely on his or her fitness to engage in the practice of public accounting. (7-1-93)

411. ACTING THROUGH OTHERS (Rule 411).

A licensee shall not permit others to carry out on his or her behalf, either with or without compensation, acts which, if carried out by the licensee, would place the licensee in violation of the Rules of Professional Conduct. (7-1-93)

412. ADVERTISING (Rule 412).

01. General. A licensee shall not use or participate in the use of any form of public communication having reference to the licensee's professional services which contains a false, fraudulent, misleading, deceptive or unfair statement or claim. (7-1-93)

02. Statement Or Claim. A false, fraudulent, misleading, deceptive or unfair statement or claim

includes but is not limited to a statement or claim which: (7-1-93)

- a. Contains a misrepresentation of fact; or (7-1-93)
- b. Is likely to mislead or deceive because it fails to make full disclosure of relevant facts; or (7-1-93)
- c. Contains any testimonial or laudatory statement, or other statement or implication that the licensee's professional services are of exceptional quality; or (7-1-93)
- d. Is intended or likely to create false or unjustified expectations of favorable results; or (7-1-93)
- e. Implies educational or professional attainments or licensing recognition not supported in fact; or (7-1-93)
- f. States or implies that the licensee has received formal recognition as a specialist in any aspect of the practice of public accounting, if this is not the case; or (7-1-93)
- g. Represents that professional services can or will be competently performed for a stated fee when this is not the case, or makes representations with respect to fees for professional services that do not disclose all variables affecting the fees that will in fact be changed; or (7-1-93)
- h. Contains other representations or implications that in reasonable probability will cause an ordinarily prudent person to misunderstand or be deceived. (7-1-93)

413. SOLICITATION (Rule 413).

A licensee shall not by any direct personal communication solicit an engagement to perform professional services if the communication would violate Rule 412 if it were a public communication; or by the use of coercion, duress, compulsion, intimidation, threats, overreaching, or vexatious or harassing conduct. (7-1-93)

414. FORM OF PRACTICE (Rule 414).

A licensee may practice public accounting only in a firm as defined by Idaho Code Section 54-206 (11). (7-1-93)

415. FIRM NAMES (Rule 415).

01. General. A licensee shall not practice public accounting under a firm name which is misleading in any way, as to the legal form of the firm, or as to the person or persons who are owner(s), partners, officers, shareholders or members of the firm, or as to any matter with respect to which public communications are restricted by Rule 411. However, names of one or more past owners, partners, shareholders or members may be included in the firm name, and a partner surviving the death or withdrawal of all other partners may continue to practice under a partnership name for up to two (2) years after becoming a sole practitioner. (7-1-93)

02. Certified Public Accountant(s). A firm may not designate itself as "Certified Public Accountant" or "Certified Public Accountants" unless all of its partners, shareholders or members are licensed certified public accountants under the provisions of the Idaho Accountancy Act. (7-1-93)

03. Licensed Public Accountant. A firm may not designate itself as a "Licensed Public Accountant" or "Licensed Public Accountants" unless all of its owners, partners, shareholders or members are licensed under the provisions of the Idaho Accountancy Act. (7-1-93)

04. Public Accountant. A firm may not designate itself as a "Public Accountant" or "Public Accountants" unless all of its owners, partners, shareholders or members are licensed as "Certified Public Accountants" and "Licensed Public Accountants" under the provisions of the Idaho Accountancy Act. (7-1-93)

05. Passive Ownership. Provided, however, that a passive ownership interest in a firm by a spouse of a licensee by virtue of community property laws shall not be a violation of this rule. (7-1-93)

416. COMMUNICATIONS (Rule 416).

When requested, a licensee shall, respond by registered or certified mail to communications from the board within thirty days of the mailing of such communications. (7-1-93)

417. -- 500. (RESERVED).

Subchapter F -- Educational Requirements

501. BASIC REQUIREMENTS (Rule 501).

Except as specifically excepted in Rule 503, all licensees are required to participate in a total of at least eighty (80) hours of qualifying education in the two calendar years immediately preceding the date the report is required under Rule 512, with a minimum requirement of at least thirty (30) hours in any one (1) calendar year, and a maximum of fifty (50) hours recorded in any one calendar year. (7-1-93)

502. WHO MUST COMPLY (Rule 502).

Certified public accountants and licensed public accountants licensed pursuant to Title 54, Chapter 2, Idaho Code must comply with these continuing education requirements. These rules encompass all licensees engaged in any way in public practice. The board expects licensees to maintain the high standards of the profession in selecting quality educational programs to fulfill the continuing education requirement. (7-1-93)

503. TRANSITIONAL RULE (Rule 503).

Effective July 1, 1993, all licensees who submitted a non-public continuing education reporting form for calendar year 1992 but did not meet the continuing education requirements for a public license effective July 1, 1993 will be issued a public license upon payment of the annual renewal fee. These licensees will be granted fifty (50) hours of continuing education for calendar year 1993 and will be required to complete a minimum of thirty (30) hours for calendar year 1994. (7-1-93)

504. EXCEPTIONS (Rule 504).

01. Exceptions. The board will make exceptions from the continuing education rules where: (7-1-93)

a. Reasons of health, certified by a medical doctor, prevent compliance by the licensee; (7-1-93)

b. Other good cause exists. (7-1-93)

c. Licensees who are retired and who do not in fact personally perform public accounting services to any degree or of any kind whatsoever, but do participate in the profits of a public accounting entity, are not required to comply with continuing education requirements. Licensees may request retired status after they have reached the age of sixty (60). (7-1-93)

02. Age. No exception shall be made solely because of age. (7-1-93)

03. Form. Licensees asking for exception under these rules must apply annually on the reporting form provided by the board, and within the time period provided for in Rule 513, stating the reasons for asking for such exception. Any licensee failing to file a timely application shall be subject to the fine set forth in Rule 512, in addition to any additional proceeding that may be instituted for violation of these rules. (7-1-93)

505. PROGRAM REQUIREMENTS (Rule 505).

01. Standards. Standards for Continuing Education Programs: A specific program will qualify as acceptable continuing education if it is a formal program of learning which contributes directly, at a professional level, to the professional competence of a licensee in public practice. It will be left to each individual licensee to determine the course of study to be pursued. (7-1-93)

02. Development. Standards for continuing professional education program development: (7-1-93)

- a. The program must have significant intellectual or practical content to contribute to the professional competence of participants. (7-1-93)
- b. Programs must be developed by persons qualified in the subject matter and instructional design. (7-1-93)
- c. Program content must be current. (7-1-93)
- d. Programs must have written outlines and study materials. (7-1-93)
- e. Programs must be reviewed by a qualified person other than the preparer to ensure compliance with the above standards. (7-1-93)

03. Presentation. Standards for continuing professional education program presentation: (7-1-93)

- a. Instructors must be qualified both with respect to program content and teaching methods used. They are considered qualified if through formal training and experience they have obtained sufficient knowledge to instruct the course competently. (7-1-93)
- b. The number of participants and physical facilities must be consistent with the teaching method specified. (7-1-93)
- c. All programs must include some means for evaluating quality. (7-1-93)

506. PROGRAMS WHICH QUALIFY (Rule 506).

The following will be deemed to qualify as acceptable continuing education programs provided they meet the standards outlined in Rule 505, and are properly reported: (7-1-93)

01. Professional Development Programs. Professional development programs of state and national accounting organizations. (7-1-93)

02. University Credit. University or college upper division credit or noncredit courses. (Credit courses: each semester hour credit shall equal fifteen (15) hours toward the requirement. A quarter hour credit shall equal ten (10) hours). (7-1-93)

03. Formal Educational Program. Formal organized in-firm educational programs. (7-1-93)

04. Technical Sessions. Technical sessions at meetings of recognized national and state accounting organizations and their chapters. (7-1-93)

05. Other. Other formal, organized educational programs. (7-1-93)

507. OTHER QUALIFYING PROGRAMS AND ACTIVITIES (Rule 507).

01. Programs. The following will qualify as acceptable continuing education programs provided they meet the standards outlined in Rule 504 and are properly reported, and comply with all other applicable requirements under these rules: (7-1-93)

a. **Interactive-Self Study Programs:** A program designed to use interactive learning methodologies that simulate a classroom learning process by employing software, other courseware, or administrative systems that provide significant ongoing, interactive feedback to the learner regarding his or her learning progress. Evidence of satisfactory completion of each program segment by the learner is often built into such programs. These programs clearly define lesson objectives and manage the student through the learning process by requiring frequent student response to questions that test for understanding of the material presented, providing evaluative feedback to incorrectly answered questions; and providing reinforcement feedback to correctly answered questions. Therefore, capabilities are used that, based on student response, provide appropriate ongoing feedback to the student regarding his or her learning progress through the program. Interactive self-study programs should receive CPE credit equal to

the average completion time (fifty (50) minutes for each credit hour). (7-1-93)

b. **Non-Interactive Self-Study Programs:** Any self-study program that does not meet the criteria for interactive self-study. Non-interactive self-study programs should receive CPE credit equal to one-half (1/2) of the average completion time (one-hundred (100) minutes for each credit hour). (7-1-93)

c. **Evidence.** Licensees claiming credit for such courses must obtain evidence of satisfactory completion of the course from the program sponsor. Credit will be allowed for the calendar year in which course is completed. (7-1-93)

02. Service As Lecturer, Discussion Leader, Or Speaker. Credit for one (1) hour of continuing education will be awarded for each hour completed as an instructor or discussion leader to the extent that the particular activity contributes to the professional competence of the licensee as determined by the board. Credit as an instructor, discussion leader, or speaker will be allowed for any program provided that the program is one which would meet the continuing education requirements of those attending. In addition, an instructor or discussion leader may claim up to two (2) hours of credit for advance preparation for each hour of teaching, provided the time is actually devoted to preparation. For example, an instructor may claim up to eighteen (18) hours of credit for teaching three hundred (300) minutes (six (6) hours for teaching and twelve (12) hours for preparation). Credit (for either preparation or presentation) will not be granted for repetitious presentations of a group program. The maximum credit as an instructor or discussion leader (including time devoted to preparation) may not exceed twenty (20) hours during any calendar year. (7-1-93)

03. Committee Meetings. Participation in committee meetings of recognized professional societies may qualify to the extent such meetings are structured as educational or training programs. (7-1-93)

04. Dinner And Luncheon Meetings. Dinner, luncheon and breakfast meetings of recognized accounting organizations may qualify if they meet the appropriate requirements. (7-1-93)

05. Firm Meetings. Firm meeting for staff or for management groups may qualify if they meet the appropriate requirements. Portions of such meetings devoted to administrative and firm matters cannot be included. (7-1-93)

06. Published Articles And Books. Credit toward the continuing professional education requirement may be claimed for published articles and books, provided they contribute to the professional competence of the licensee. Credit for preparation of such publications may be claimed for up to a maximum of fifteen (15) hours per calendar year. Licensees requesting credits for published articles must submit a copy of the published article or book. Licensees will receive credit for the calendar year the article was published. (7-1-93)

508. SPECIFIC PROGRAMS WHICH DO NOT QUALIFY (Rule 508).

01. CPA Examination Review Courses. Any course used to prepare for taking the certified public accountant examination after the certified public accountant examination has been successfully completed. (7-1-93)

02. Committee Service. Committee service of professional organizations, except as provided for in Rule 507. (7-1-93)

509. SUBJECT MATTER REQUIREMENTS (Rule 509).

01. General Subjects. The following general subject matters are acceptable so long as they contribute to the professional competence of the individual licensee: (7-1-93)

a. Accounting and auditing; (7-1-93)

b. SEC practice; (7-1-93)

c. Taxation; (7-1-93)

- d. Management Advisory Services; (7-1-93)
- e. Computer Science; (7-1-93)
- f. Communication Arts; (7-1-93)
- g. Mathematics, statistics, probability, and quantitative applications in business; (7-1-93)
- h. Economics; (7-1-93)
- i. Business Law; (7-1-93)
- j. Functional fields of business: Finance, Production Marketing, Personnel relations, Business management and organizations; (7-1-93)
- k. Business environment; (7-1-93)
- l. Specialized areas of industry; e.g., film industry, real estate, farming, etc.; (7-1-93)
- m. Administrative practice; e.g., engagement letters, economics of an accounting practice, practice management, personnel, etc. (7-1-93)

02. Other Subjects. Areas other than those listed above may be acceptable if the licensee can demonstrate that they contribute to the professional competence of the licensee. (7-1-93)

510. RESPONSIBILITY TO ESTABLISH QUALIFICATIONS OF PROGRAMS AND SUBJECT MATTER (Rule 510).

The responsibility for establishing that a particular course, other program or activity for which credit is claimed is acceptable and meets these continuing education requirements rests solely on the licensee. The licensee shall maintain required supporting records for four (4) years. The board may waive or extend any requirement upon a showing of good cause by the licensee. (7-1-93)

511. MEASUREMENT (Rule 511).

Professional education courses shall be credited for continuing education purposes in full hours only, equivalent to the actual number of contact hours (hours in classroom which hourly period must include at least fifty (50) minutes of continuous participation, except for non-interactive self study programs which must equal one-hundred (100) minutes of continuous participation for one (1) hour of credit) if the course is at least one (1) hour in length. For this purpose, a one (1) day program will be granted eight (8) hours credit if the total lapsed time is approximately eight (8) hours and the contact time is at least four hundred (400) minutes. A course participant must attend substantially an entire course to be granted credit for the entire course and if a record of registration and attendance is not maintained by the sponsoring organization, the course participant must be able to prove registration and attendance. (7-1-93)

512. CONTINUING EDUCATION COMMITTEE (Rule 512).

01. Appointment. The board may appoint a continuing education committee of not less than five (5) members consisting of licensees of this state in good standing who need not be members of this board. The committee shall perform the following duties and is authorized by the board to take all actions necessary to perform said duties: (7-1-93)

- a. To evaluate programs to determine whether they qualify under the rules adopted by the board. (7-1-93)
- b. To consider applications for exceptions as permitted under Rule 504. (7-1-93)
- c. To consider other matters such as the board may assign to the committee. (7-1-93)

02. Powers And Duties. Any decision or ruling of this committee in performance of these duties will

have the full powers and effect of a ruling of the board, but is subject to the board's review and approval. (7-1-93)

513. REPORTING, CONTROLS AND LATE FEES (Rule 513).

01. Reporting. Within thirty-one (31) days after the end of each calendar year, applicants for license renewal must provide a signed statement on forms prescribed by the board either: (7-1-93)

a. Applying for exception under Rule 504; or (7-1-93)

b. Disclosing the following information pertaining to the educational programs submitted for qualification under this rule: Sponsoring organization, Instructor's name, location of program, title of program or description of content, dates attended, hours of credit claimed, and any other information as may be called for. (7-1-93)

02. Controls. The signed statements submitted by licensees will be reviewed by the board and may be subject to formal verification. If a continuing education statement submitted by an applicant for license renewal as required by these rules is not approved, the applicant shall be notified and administrative action shall be taken pursuant to Rule 514. (7-1-93)

03. Late Fees. The late fee for late filing will be one hundred dollars (\$100) for the first month or any part thereof and fifty dollars (\$50) per month or any part thereof thereafter until June 30th. A renewal license will not be issued until and unless the licensee files the continuing education report, pays the fee for late filing as provided above, with the renewal license fee and any other penalty the board may impose pursuant to Section 54-219, Idaho Code. (7-1-93)

514. PROCEDURE FOR DETERMINING NONCOMPLIANCE (Rule 514).

01. Review. The board or its designee shall perform an initial review of continuing education reports submitted by each licensee. This review shall determine sufficiency and basic qualification of hours reported under Rules 502 and 506. Following the review of the continuing education reported, each licensee whose report indicates fulfillment of the continuing education requirements will receive a statement showing hours accepted by the board pending formal audit. A formal audit of continuing education reported may be performed to determine whether hours reported qualify for credit under these rules. Acceptable documentation of continuing professional education shall consist of a certificate of completion or a statement of attendance on letterhead or stationery of the sponsor. The documentation shall also contain the following information: (7-1-93)

a. Licensee's name; (7-1-93)

b. Title; (7-1-93)

c. Date of course; (7-1-93)

d. Time and length of course; (7-1-93)

e. Instructor's name; (7-1-93)

f. Location; (7-1-93)

02. Verification. In addition, verification of satisfactory completion and passing grades for all tests required for correspondence courses must be provided as well as copies of official transcripts or grade reports for college courses. Copies of published articles or books must be submitted to the Board office for approval. (7-1-93)

515. NOTIFICATION (Rule 515).

If the board determines that the practitioner has not fulfilled the continuing education requirement, either because of failure to submit a continuing professional education report, or failure to submit sufficient hours or because hours submitted have been disqualified, the board shall serve a notice of noncompliance upon the practitioner either personally or by first class mail addressed to the practitioner's last know address as reflected by the records of the

Idaho State Board of Accountancy. Notice of noncompliance shall advise the practitioner of continuing education deficiencies and notify the practitioner that he may submit written data, views and arguments with respect to such deficiencies within fifteen (15) days of service of notice. (7-1-93)

516. ACTION (Rule 516).

Following notice and hearing, the board may suspend the license or take other action pursuant to 54-219, Idaho Code. (7-1-93)

517. RE-ESTABLISHMENT (Rule 517).

Each certified public accountant or licensed public accountant who has been engaged in the practice of public accounting and who did not comply with the continuing education requirements of this subchapter may apply for reestablishment of the license to practice public accounting on a form prescribed by the board. The board shall prescribe the requirements for such reestablishment in each individual case. Upon satisfactory completion of these requirements, such license to practice public accounting shall forthwith be issued. (7-1-93)

518. NEW LICENSEES, RECIPROCITY, REINSTATEMENT AND RE-ENTRY (Rule 518).

01. New Licensees. Each new licensee will be required to comply with the continuing education requirement beginning January 1st of the calendar year following the year in which the license was granted. The new licensee shall file the annual CPE reporting form, pursuant to Rule 513, indicating that he or she, as a new licensee, is exempt from obtaining continuing professional education hours during the first year of licensure. The licensee shall be required to complete a minimum of thirty (30) hours during the second calendar year of licensure. (7-1-93)

02. Reciprocity. An individual who holds a valid and unrevoked certified public accountant license issued by any state or other political subdivision of the United States, or comparable certificate or degree issued by any foreign country, and who receives a license to practice in this state under the appropriate provisions of this Act, will be required to comply with the continuing education requirement beginning January 1st of the calendar year following issuance of the license. The new licensee shall file the annual CPE reporting form, pursuant to Rule 513, indicating that he or she, as a new licensee, is exempt from obtaining continuing professional education hours during the first year of licensure. The licensee shall be required to complete a minimum of thirty (30) hours during the second calendar year of licensure. (7-1-93)

03. Reinstatement. Licensees who have voluntarily suspended their license may apply for reinstatement of their license by submitting appropriate forms supplied by the Board and paying the applicable fees. The licensee must also complete eighty (80) hours of continuing professional education in the twelve (12) months prior to applying for reinstatement and must provide appropriate documentation of the hours prior to the issuance of a license. (7-1-93)

04. Re-Entry. Licensees reentering public practice or engaging in public practice of accounting in any way or any degree shall notify the board in writing prior to such reentry and shall be required to comply with the continuing education requirements. Such person shall complete eighty (80) hours of continuing education and provide documentation of the continuing education prior to reentering public practice. Such report shall be in addition to the regular calendar year report required under Rule 513. (7-1-93)

519. -- 599. (RESERVED).

Subchapter G -- Quality Review

600. ESTABLISHMENT OF QUALITY REVIEW PROGRAM (Rule 600).

A quality review program (the program) is hereby established pursuant to the Idaho Accountancy Act of 1993, which authorizes the board to provide by rule for review of the practice units compliance with professional standards. (7-1-96)

601. PURPOSE (Rule 601).

The purpose of the program is to monitor compliance with applicable accounting and auditing standards adopted by generally recognized standard setting bodies. The program shall emphasize appropriate education programs or

remedial procedures which may be recommended or required where the practice unit does not comply with appropriate professional standards. In the event a practice unit is unwilling or unable to comply with professional standards, or a practice unit's failure to comply with professional standards is so egregious as to warrant continuing action, the board shall take appropriate action to protect the public interest as authorized by Idaho Code Section 54-219 provided that information discovered solely as a result of a practice unit's quality review shall not be grounds for suspension or revocation of a license. (7-1-96)

602. DEFINITIONS (Rule 602).

The following words and terms, when used in this subchapter, shall have the following meanings. (7-1-96)

01. Review Or Review Program. The review conducted under the relevant program whether peer review or quality review. (7-1-96)

02. Year Of Review. The calendar year during which a quality review is to be conducted. (7-1-96)

03. Year Under Review. The twelve-month period that will be reviewed by the reviewers. (7-1-96)

04. Administering Organization. An entity that has met, and at all relevant times continues to meet, the standards specified by the board for administering reviews. The board shall periodically publish a list of administering organizations which have applied for and received approval from the State Board of Accountancy. (7-1-96)

05. Quality Review Oversight Committee (QROC). Those individuals appointed by the board which shall act as an advisory committee to the board to oversee and monitor the administering organization(s) to assure compliance with the minimum standards for performing and reporting on quality reviews referred to in Rule 606. (7-1-96)

06. Standard Setting Bodies. The Financial Accounting Standards Board, the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants, the Securities and Exchange Commission and the Federal Accounting Standards Advisory Board and other generally recognized standard setting bodies approved by the board. (7-1-96)

603. QUALITY REVIEW PROGRAM PARTICIPATION (Rule 603).

01. Participation. Participation in the program is required of each practice unit registered with the board which issues reports on accounting and auditing engagements, including: audits, reviews, compilations, and prospective financial information. (7-1-96)

02. Temporary Practice. A practice unit applying for a temporary permit to practice in Idaho pursuant to Idaho Code Section 54-216 must file the letter required in Rule 607 with their application. (7-1-96)

604. EXEMPTION FROM PARTICIPATION (Rule 604).

01. Exemption. A practice unit which does not perform any of the services set out in Rule 603 is exempt from quality review and shall notify the board of such exemption in writing at the time of renewal of its registration. A practice unit which begins providing these services must commence a quality review within eighteen (18) months of the date of the issuance of its initial report. (7-1-96)

02. Good Cause. The board reserves the authority to exempt practice units who would otherwise be required to file a letter under Rule 607 for good cause. (7-1-96)

605. SCHEDULING OF THE QUALITY REVIEW (Rule 605).

01. Frequency. Not less than once in each three (3) years a practice unit engaged in the practice of public accounting shall undergo, at its own expense, a quality review commensurate in scope with its practice. (7-1-96)

02. Currently Enrolled. A practice unit currently enrolled in a program of an approved administering organization will use the year of review assigned by the administering organization. The practice unit will notify the board of the deadlines set by the administering organization. (7-1-99)

03. Review Year. Each practice unit shall enroll with one (1) of the approved administering organizations. Each practice unit shall adopt the review date assigned by the appropriate administering organization and shall notify the board of such date. (7-1-99)

04. New Practice Units. Each new practice unit registered with the board shall enroll in a program of an approved administering organization within one (1) year from its initial date of registration, shall adopt the review date assigned by the administering organization, and shall notify the board of such date. (7-1-99)

05. Mergers Or Combinations. In the event that two (2) or more practice units are merged or combined, the resulting practice unit shall retain the quality review year of the practice unit with the largest number of accounting and auditing hours. (7-1-96)

06. Dissolutions Or Separations. In the event that a practice unit is divided, the new practice unit(s) shall retain the review year of the former practice unit. In the event that the year under review is less than twelve (12) months, a review year shall be assigned so that the review occurs within eighteen (18) months of the commencement of the new practice unit(s). (7-1-96)

07. Multi-State Practices. With respect to a multi-state practice unit, the QROC may accept a quality review based solely upon work conducted outside of this state if the quality review is performed in accordance with requirements equivalent to those of this state. (7-1-96)

08. Report Issuance. It is the responsibility of the practice unit to anticipate its need for quality review services in sufficient time to enable the reviewer to issue the report within six (6) months after the review date. (7-1-99)

09. Extensions. The board may accept an extension recommended by the administering organization for the conduct of a review, provided the board is notified by the practice unit within thirty (30) days of the date of receipt of recommendation for such an extension. (7-1-96)

10. Just Cause. The board may change a practice unit's quality review year for just cause. (7-1-99)

606. MINIMUM STANDARDS (Rule 606).

The board hereby adopts "Standards for Performing and Reporting on Quality Reviews" promulgated by the American Institute of Certified Public Accountants, Inc. as its minimum standards for quality review of practice units except for qualifications of a reviewer which are set forth below. (7-1-96)

01. General. Performing and reporting on quality reviews requires the exercise of professional judgment by peers. Accordingly, an individual serving as a reviewer (whether for on-site or off-site quality reviews) must be licensed to practice as a certified public accountant or licensed public accountant, must possess current knowledge of applicable professional standards, and must be currently active in public practice at a supervisory level in the accounting or auditing function of a registered practice unit as one of the following: (7-1-96)

- a. A proprietor, partner or shareholder, (7-1-96)
- b. A manager or person with equivalent supervisory responsibilities. (7-1-96)

02. On-Site Quality Reviews. (7-1-96)

a. All on-site review team members must have at least five (5) years of recent experience in the practice of public accounting in the accounting and auditing function. A team captain must be a proprietor, partner, or shareholder of a registered practice unit and must have completed a training course that meets the requirements established from time to time by the administering organization. A team captain must also be associated with a practice unit that has received an unqualified report on its system of quality control within the previous three years. A

team captain should have a familiarity gained through personal experience with the types of problems encountered by the reviewed practice units. (7-1-96)

b. An individual who serves as the team captain for two (2) successive reviews of the same practice unit may not serve in that capacity for the practice unit's next quality review. (7-1-96)

03. Off-Site Quality Reviews. All reviewers participating in off-site quality reviews (available to practice units that perform no audits of historical or prospective financial information) should have had at least five years of recent experience in the practice of public accounting in the accounting or auditing function and must have completed a training course that meets requirements established from time to time by the administering organization. Off-site reviewers must also be associated with a practice unit that has received, within the three (3) previous years, either of the following: (7-1-96)

a. An unqualified report on its system of quality control. (7-1-96)

b. A report on an off-site review that is not adverse or qualified for significant departures from professional standards. (7-1-96)

607. REPORTING TO THE BOARD (Rule 607).

01. Practice Unit Registration Form. Pursuant to Section 54-214(1), Idaho Code, all licensees, whether or not they are engaged in the practice of public accounting, shall annually file a practice unit registration report, on such form and by such date as prescribed by the Board. (7-1-99)

02. Quality Review Acceptance Letter. A practice unit which has undergone Quality Review will file with the board a copy of the letter accepting the review report from the administering organization. The letter will be filed within 30 days after receipt. The Board reserves the right to obtain all of the other information relating to the quality review. (7-1-99)

608. ADMINISTERING ORGANIZATIONS (Rule 608).

This section shall not require any practice unit to become a member of any administering organization. Qualified administering organizations which register with and are approved by the board based on their adherence to the AICPA Peer Review minimum standards, shall be the: (7-1-99)

01. Monitoring Organizations. AICPA practice monitoring organizations such as the SEC Practice Section (SECPS). (7-1-96)

02. Peer Review Program. Peer review program of the American Institute of Certified Public Accountants (AICPA). (7-1-99)

03. State CPA Societies. State CPA societies fully involved in the administration of the AICPA Peer Review Program and their successor organizations which meet the minimum standards. (7-1-99)

04. National Society Of Accountants (NSA). (7-1-99)

05. And Such Other Entities. (7-1-99)

609. FEE FOR APPROVAL OF ADMINISTERING ORGANIZATIONS (Rule 609).

The board may charge a fee of fifty dollar (\$50) to verify an administering organization's qualifications for conducting quality reviews and may use such outside resources for verification as it deems appropriate. (7-1-99)

610. OVERSIGHT (Rule 610).

The board shall appoint a Quality Review Oversight Committee (QROC). The QROC shall consist of not more than seven (7) members, none of whom are current members of the board. The QROC membership shall consist of CPA's or LPA's who hold permits to practice and who possess extensive current experience in accounting and auditing services. (7-1-96)

611. QROC DUTIES AND RESPONSIBILITIES (Rule 611).

The duties and responsibilities of the QROC shall consist of the following: (7-1-96)

01. Monitor Administering Organizations. Monitoring of the administering organizations to provide reasonable assurance that quality reviews are being conducted and reported on in accordance with the quality review minimum standards. (7-1-96)

02. Review Policies. Reviewing the policies and procedures of applicant administering organizations as to their conformity with Rule 615. (7-1-96)

03. Submit Reports. Reporting to the board on conclusions reached and making recommendations, including the continued approval of the administering organization, as a result of performing the functions described in Subsections 611.01 and 611.02. Reports submitted shall not contain information concerning specific practice units or reviewers. (7-1-96)

04. Consult With The Board. Consulting with the board regarding appropriate handling of practice units which have unresolved matters resulting from the quality review process or have not complied with or have disregarded the quality review requirement. (7-1-96)

05. List Approved Administering Organizations. Provide to the board a list of names of those organizations which meet the minimum qualifications to serve as an administering organization pursuant to Rule 608. (7-1-99)

06. Other Duties. Such other related duties and responsibilities as may be assigned by the board. (7-1-96)

612. ADDITIONAL QROC OVERSIGHT PROCEDURES FOR NON-SECPS ADMINISTERING ORGANIZATIONS (Rule 612).

The oversight procedures to be performed by the committee in monitoring non-SECPS administering organizations may consist of the following: (7-1-99)

01. Visit The Administering Organization Annually. During such visit, QROC shall: (7-1-96)

a. Meet with the organization's quality review committee during the committee's consideration of quality review documents. (7-1-96)

b. Review the organization's procedures for administering the quality review program. (7-1-96)

c. Review, on the basis of a random selection, a number of on-site and off-site reviews performed by the organization to include, at a minimum, a review of the report on the quality review, the letter of comments (if any), the practice unit's response to the matters discussed in the letter of comments, the sponsoring organization's acceptance letter outlining any additional corrective or monitoring procedures, and the working papers on the selected reviews; the purpose of review by QROC is to determine whether the reviews are being conducted and reported on in accordance with the quality review minimum standards. (7-1-96)

d. Expand the review of quality review documents if significant deficiencies, problems, or inconsistencies are encountered during the review of the materials. (7-1-96)

02. Oversight Report Review. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved state societies, QROC may obtain and review the oversight program report to insure that the reviews are being conducted and reported on in accordance with the Quality Review Minimum Standards. (7-1-96)

03. Annual Recommendation. On the basis of the result of the foregoing procedures, QROC shall make an annual recommendation to the board as to the continuing qualifications of the approved administering organization. (7-1-96)

613. ADDITIONAL OVERSIGHT PROCEDURES FOR THE SECPS (Rule 613).

Where the sponsoring organization is the SECPS, the QROC shall review the published annual report of the Public Oversight Board and conclude whether the procedures carried out by the Public Oversight Board and the disclosures contained in the annual report are indicative of an acceptable level of oversight. Based on the results of its review, QROC shall make an annual recommendation to the board as to the continuing qualifications of SECPS as an approved administering organization. (7-1-96)

614. (RESERVED).

615. APPLICANT ADMINISTERING ORGANIZATION (Rule 615).

With respect to proposals made by an applicant administering organization, the QROC shall perform the following procedures: (7-1-96)

01. Policy Review. Review the policies as drafted by the applicant administering organization to determine whether they will provide reasonable assurance of conforming with the minimum standards for quality reviews. (7-1-96)

02. Procedure Review. Review the procedures as proposed by the applicant administering organization to determine whether they will ensure the following: (7-1-96)

- a. Reviewers assigned are appropriately qualified to perform the review for the specific practice unit. (7-1-96)
- b. Reviewers will use appropriate materials, (checklists, etc.) (7-1-96)
- c. The applicant administering organization will consult with the reviewers on problems arising during the quality review and that specified occurrences requiring consultation are outlined. (7-1-96)
- d. The applicant administering organization will review the results of the quality review. (7-1-96)
- e. The applicant administering organization has provided for an independent report acceptance body that meets the standards for quality review; the report acceptance body shall consider and accept the results of the review; the report acceptance body shall also require corrective actions of practice units with significant deficiencies noted in the review process. (7-1-96)

03. Board Recommendations. Make recommendations to the board as to the acceptance of proposals to serve as an administering organization. (7-1-96)

616. RETENTION OF DOCUMENTS RELATING TO QUALITY REVIEWS (Rule 616).

Documents relating to quality reviews shall be retained as follows: (7-1-96)

01. Documents. All documentation necessary to establish that each quality review was performed in conformity with quality review standards adopted by the board, including the quality review working papers, the quality review report, comment letters and related correspondence indicating the practice unit's concurrence or nonconcurrence, and any proposed remedial actions and related implementation shall be maintained. (7-1-96)

02. Retention Period. The documents described in Subsection 616.01 shall be retained for a period of time corresponding to the designated retention period of the relevant administering organization and, upon request of the QROC, shall be made available to it. In no event shall the retention period be less than ninety (90) days from the date of acceptance of the review by the administering organization. (7-1-96)

617. PROGRAM COSTS AND FEES (Rule 617).

All costs associated with the Quality Review Program will be paid by program participants. The costs of the quality review will be agreed upon between the practice unit and the administering organization or the reviewing practice unit. The administrative costs incurred by the board, including QROC administrative costs, will be paid through a fee of one hundred dollars (\$100) paid by the practice units. QROC costs incurred in qualifying administering organizations will be paid by the applicant administering organization. (7-1-96)

618. CONFIDENTIALITY (Rule 618).

The letter and any documentation submitted to the board pursuant to Rule 607 is confidential as authorized by Idaho Code Section 9-340(15) unless an Order is issued by the Board pursuant to Idaho Code Section 54-219. (7-1-96)

619. PENALTY FOR FAILURE TO COMPLY (RULE 619).

A one-hundred dollar (\$100) penalty shall be assessed for each act of non-compliance with this subchapter. Examples of non-compliance include, but are not limited to the following: failure to timely submit a practice unit registration form which has been completed accurately and truthfully; failure to timely enroll with an approved administering organization; and failure to timely complete a quality review. The annual license of the principle(s) of a non-compliant practice unit will not be issued until and unless the practice unit complies with all requirements of this subchapter, provided the licensee has met all licensing requirements. (7-1-99)

620. -- 699. (RESERVED).

Subchapter H -- Rules of Administrative Procedure

700. ADOPTION OF IDAHO RULES OF ADMINISTRATIVE PROCEDURE (Rule 700).

The Board of Accountancy hereby adopts the Idaho Rules of Administrative Procedure promulgated by the Attorney General effective on July 1, 1993, IDAPA 04.11.01.000 et seq, for all administrative rules not otherwise specifically addressed elsewhere in the Board's rules. (7-1-93)

701. -- 800. (RESERVED).

Subchapter I -- Fees

801. EXAMINATION FEES (Rule 801).

CPA Examination applicants: (7-1-93)

01. Original Application And Examination. The original application and examination fee is one hundred seventy-five dollars (\$175). (1-1-95)

02. Re-Examination. The re-examination fee is one hundred fifty dollars (\$150) for all parts, with a re-examination fee of fifty dollars (\$50) per part. (1-1-95)

03. Out-Of-State Applicant. The fee for each out-of-state applicant applying to sit for the examination in Idaho is twenty dollars (\$20) for each subject of the examination. (7-1-93)

802. LICENSURE FEES (Rule 802).

Licensure: (7-1-93)

01. Annual License Renewal. The annual license renewal fee is one hundred twenty dollars (\$120). (1-1-95)

02. Initial License. The initial license fee is one hundred twenty dollars (\$120). (1-1-95)

03. Reciprocity. The application fee for licensure by reciprocity is one hundred seventy-five dollars (\$175). (1-1-95)

04. Transfer-Of-Grades. The application fee for licensure by transfer-of-grades is one hundred seventy-five dollars (\$175). (1-1-95)

05. Wall Certificate. The original or replacement wall certificate fee is ten dollars (\$10). (7-1-93)

803. OTHER FEES (Rule 803).

01. Reinstatement Fee. The fee for reinstatement of a license shall be the sum of the license fees not paid for the preceding three (3) years. The licensee will also be subject to a late renewal fine if the license is reinstated after July 1. (7-1-93)

02. Achievement Test. The fee for the Achievement Test for Accounting Graduates, Level II, Form V (ATAG) is seventy-five dollars (\$75) per examination. (7-1-93)

804. -- 999. (RESERVED).

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