

IDAPA 01 – BOARD OF ACCOUNTANCY

01.01.01 – IDAHO ACCOUNTANCY RULES

DOCKET NO. 01-0101-1802

NOTICE OF INTENT TO PROMULGATE RULES – NEGOTIATED RULEMAKING

AUTHORITY: In compliance with Sections 67-5220(1) and 67-5220(2), Idaho Code, notice is hereby given that this agency intends to promulgate rules and desires public comment prior to initiating formal rulemaking procedures. This negotiated rulemaking action is authorized pursuant to Section 54-204(1), Idaho Code.

MEETING SCHEDULE: A public meeting on the negotiated rulemaking will be held as follows:

NEGOTIATED RULEMAKING MEETING (LIVE)

Wednesday, July 18, 2018 - 2:00 pm (MDT)

**ISBA Office
3101 W. Main Street, Suite 210
Boise, ID 83702**

**TELECONFERENCE CALL-IN
2:00 pm (MDT)**

**Toll Free: 1-877-820-7831
Participant Code: 957362**

The meeting site will be accessible to persons with disabilities, if needed. Requests for accommodation must be made not later than five (5) days prior to the meeting to the agency address below.

METHOD OF PARTICIPATION: Persons wishing to participate in the negotiated rulemaking must do the following:

Interested members of the public who wish to participate must submit any written comments, questions, recommendations, or ideas to the Board of Accountancy, P.O. Box 83720 Boise, ID 83720-0002, or by email to isba@isba.idaho.gov. Individuals may also attend the public meeting to be conducted on the above date during which the Idaho Board of Accountancy will allow oral recommendations or comments.

Upon conclusion of the negotiated rulemaking, any unresolved issues, all key issues considered, and conclusion reached during the negotiated rulemaking will be addressed in a written summary. The summary will be made available to interested persons who contact the agency or, if the agency chooses, the summary may be posted on the agency website.

DESCRIPTIVE SUMMARY AND STATEMENT OF PURPOSE: The following is a statement in nontechnical language of the substance and purpose of the intended negotiated rulemaking and the principal issues involved:

Rule 108: Rule will eliminate reference to the former paper-based exam which is no longer applicable. The rule will now focus only on the applicable computer-based exam.

Rule 304: Rule will allow the agency to utilize established substantial equivalency standards of other states as established by the National Association of State Boards of Accountancy, NASBA, to help make a more efficient and less challenging process for reciprocal license applicants. This will allow the agency to gather information from the Accountancy Licensing Database electronically instead of requiring a candidate to have another jurisdiction supply the information to Idaho on a paper based medium.

Rule 502: Rule will now allow licensees with a status of CPA-Retired or CPA-Inactive to provide volunteer accounting services that they were prohibited from doing in the past or as the current rule stands. Individuals in these status' will now be able to serve on Boards of non-profit organizations such as Homeowner Associations and assist citizens in the Volunteer Income Tax Assistance, VITA, program, for example.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS, OBTAINING DRAFT COPIES: For assistance on technical questions concerning this negotiated rulemaking or to obtain a preliminary draft copy of the rule text, contact Kent A. Absec, Executive Director at (208) 334-2490. Materials pertaining to the negotiated rulemaking, including any available preliminary rule drafts, can be found on the ISBA web site at the following web address: <https://isba.idaho.gov/>.

Anyone may submit written comments regarding this negotiated rulemaking. All written comments must be directed to the undersigned and must be delivered on or before July 18, 2018.

DATED this 25th day of May, 2018.

Kent A. Absec, Executive Director
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