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IDAPA 01  
TITLE 01  
CHAPTER 01

**IDAPA 01 - IDAHO BOARD OF ACCOUNTANCY**

**01.01.01 - IDAHO ACCOUNTANCY RULES**

**SUBCHAPTER A -- ADMINISTRATION**

**000. LEGAL AUTHORITY (RULE 000).**

This chapter is adopted under the legal authority of Title 54, Chapter 2, Idaho Code. (4-2-03)

**001. TITLE AND SCOPE (RULE 001).**

**01. Title.** These rules shall be cited as IDAPA 01.01.01, "Idaho Accountancy Rules." (4-2-03)

**02. Scope.** These rules shall govern the administration of the certified public accountant examination, the issuance and renewal of licenses to practice as certified or licensed public accountants, the registration of firms, the regulation of individuals granted practice privileges, and the limitation of non-licensees. (4-2-03)

**002. WRITTEN INTERPRETATIONS (RULE 002).**

Written interpretations of 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 for public inspection and copying at cost in the principal place of business of this agency. (4-2-03)

**003. ADMINISTRATIVE APPEALS (RULE 003).**

All contested cases shall be governed by the provisions of IDAPA 04.11.01, "Idaho Rules of Administrative Procedure of the Attorney General." (4-2-03)

**004. INCORPORATION BY REFERENCE (RULE 004).**

The following documents are hereby incorporated by reference into IDAPA 01.01.01 and can be obtained at the Board office. Licensees are required to comply with the following standards when applicable. (3-1-05)

**01. AICPA Standards.** The AICPA Professional Standards as applicable under the circumstances and at the time of the services, except as superceded by Section 54-206(8), Idaho Code. (3-29-10)

**02. CPE Standards.** 2012 Statements on Standards for Continuing Professional Education Programs jointly approved by NASBA and AICPA. (4-4-13)

**03. PCAOB Standards.** The Standards issued by the Public Company Accountability Oversight Board, as applicable under the circumstances and at the time of the services. (3-29-10)

**04. NASBA Model Code of Conduct.** 2008 Model Code of Conduct issued by the National Association of State Boards of Accountancy. (5-8-09)

**005. OFFICE -- OFFICE HOURS -- MAILING ADDRESS -- STREET ADDRESS (RULE 005).**

**01. Office Hours.** This office is open from 8 a.m. to 5 p.m., except Saturday, Sunday and legal holidays. (4-2-03)

**02. Mailing Address.** The Board's mailing address is: Idaho State Board of Accountancy, PO Box 83720, Boise, Idaho 83720-0002. (4-2-03)

**03. Street Address.** The principal place of business is 3101 W. Main St., Suite 210, Boise, Idaho. (4-2-03)

**006. PUBLIC RECORDS (RULE 006).**

**01. Documents Exempt from Public Disclosure.** Pursuant to Sections 74-105 and 74-106, Idaho Code, the Board office shall not disclose the filing of a complaint, the nature of a complaint, nor the details of an investigation, except to disclose such information to appropriate authorities in cases where the Board is cooperating with other states in investigation and enforcement concerning violations of the Idaho Accountancy Act and rules and comparable acts of other states. (3-29-10)

**02. Documents Open for Public Inspection.** (4-2-03)

**a.** Final, formal enforcement actions such as fines, assessment of expenses, revocations or suspensions. (4-2-03)

**b.** 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 newspapers of general circulation. The Board may also advise anyone requesting such information of the contents of any order issued by it. (4-2-03)

**c.** All rules issued by this agency. (4-2-03)

**007. -- 009. (RESERVED)**

**010. DEFINITIONS (RULE 010).**

The Idaho State Board of Accountancy adopts the definitions set forth in Section 54-206, Idaho Code. In addition, as used in this chapter: (4-2-03)

**01. Administering Organization.** An entity that has met, and at all relevant times continues to meet, the standards specified by the Board for administering peer reviews. (4-2-03)

**02. Board.** The Board or its designated representative. (4-2-03)

**03. Candidate.** Applicants approved to sit for the CPA Examination. (4-2-03)

**04. CPA Examination.** Uniform Certified Public Accountant Examination. (4-2-03)

**05. CPE.** Continuing Professional Education. (4-2-03)

**06. Ethics CPE.** Programs in ethics include topics such as ethical reasoning, state-specific statutes and rules, and standards of professional conduct, including those of other applicable regulatory bodies. (5-8-09)

**07. Examination Window.** The three-month period in which candidates have an opportunity to take the CPA Examination. (3-16-04)

**08. Monitoring Organization.** An independent body that oversees the self-regulatory programs of the CPCAF. (4-6-05)

**09. NASBA.** The National Association of State Boards of Accountancy. (3-16-04)

**10. National Candidate Database.** The National Association of State Boards of Accountancy database of all CPA Examination candidates on a nationwide basis. (3-16-04)

**11. Oversight Committee.** The Peer Review Oversight Committee. (4-2-03)

**12. Peer Review.** The study, appraisal or review, by a licensee who is not affiliated with the licensee or firm being reviewed, of one (1) or more aspects of the professional work of a licensee or firm that issues attest or compilation reports. (4-2-03)

- 13. Reporting Form.** CPE reporting form. (4-2-03)
- 14. State-Specific Ethics for Idaho.** A two-hour (2) CPE course on Idaho Accountancy Act and rules, which is exempt from the Statements on Standards for CPE. (5-8-09)
- 15. Test Delivery Service Provider.** The contract vendor that delivers the computer-based CPA Examination. (5-8-09)
- 16. Verification of Employment and Experience Evaluation Form.** Work experience verification form. (4-2-03)
- 17. Year of Review.** The calendar year during which a peer review is conducted. (4-2-03)
- 18. Year Under Review.** The twelve-month (12) period that is reviewed by the reviewers. (4-2-03)
- 011. FILING OF DOCUMENTS WITH THE BOARD -- ELECTRONIC SIGNATURE (RULE 011).**  
All documents in rulemaking or contested cases must be filed with the Executive Director of the Board. Unless otherwise specifically required, only one (1) copy of the document must be filed. (4-2-03)
- 01. Electronic Filing.** Filing by electronic or facsimile transmission is permitted. (4-2-03)
- 02. Electronic Signature.** The Board will accept an electronic signature when the signature is unique to the person using it and it is capable of verification. (4-2-03)
- 012. BOARD RESPONSIBILITIES (RULE 012).**  
The Board has these primary responsibilities: (4-2-03)
- 01. Public Protection.** To protect the public; (4-2-03)
- 02. Rules of Conduct.** To adopt and enforce rules of professional ethics and conduct to be observed by certified public accountants and licensed public accountants in this state; (4-2-03)
- 03. Exam Applicants.** To determine and review the qualifications of applicants for the Uniform CPA Examination; (4-2-03)
- 04. CPA Examination.** To administer the Uniform CPA Examination; (4-2-03)
- 05. Initial Licenses and Practice Privileges.** To grant CPA certificates and practice privileges to those who have met the legal requirements; (4-2-03)
- 06. License Renewal.** To annually renew the licenses of qualifying certified public accountants and licenses of licensed public accountants; (5-8-09)
- 07. CPE.** To monitor and enforce compliance with continuing professional education requirements; (4-2-03)
- 08. Hearings.** To conduct administrative hearings in accordance with state statutes and Board rules; (4-2-03)
- 09. Firm Registration.** To register public accounting firms; (4-2-03)
- 10. Peer Review.** To monitor compliance with the peer review program; (4-2-03)
- 11. Enforcement.** To curtail activities by unlicensed persons representing themselves as certified public accountants or licensed public accountants; and (4-2-03)

- 12. Other.** To administer other provisions of Title 54, Chapter 2, Idaho Code. (4-2-03)

**013. OFFICERS (RULE 013).**

The officers of the Board shall be chair, vice-chair, secretary, and treasurer. The Board shall annually elect officers for the ensuing year. The newly elected officers shall assume the duties of their respective offices at the conclusion of the meeting at which they are elected. (4-2-03)

**014. DUTIES OF CHAIR (RULE 014).**

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. (4-2-03)

**015. MEETINGS -- QUORUM (RULE 015).**

Regular meetings may be held throughout the year. Special meetings shall be held at the 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 at a meeting properly noticed and called. (4-2-03)

**016. DUTIES OF THE EXECUTIVE DIRECTOR (RULE 016).**

**01. CPA Examination.** The executive director shall determine when the prerequisites and procedures for examination qualification have been satisfactorily completed and shall submit a list of the approved names of exam applicants at each Board meeting. (4-2-03)

**02. Licensure or Practice Privileges.** The executive director shall determine when the prerequisites and procedures for licensure or practice privileges have been satisfactorily completed and shall submit a list of the approved names for licensure at each Board meeting. (5-8-09)

**03. Minutes.** The executive director shall insure that accurate minutes of the meetings of the Board are kept. (4-2-03)

**04. Records.** The executive director shall insure that complete records are kept of all applications for examination. The executive director shall keep a list of the names of persons issued licenses as certified public accountants, persons issued licenses to practice as licensed public accountants, registered firms, final formal disciplinary action, and such other records as deemed necessary by the Board or executive director. (5-8-09)

**05. Other Duties.** The executive director shall perform other administrative duties as assigned by the Board. (4-2-03)

**017. CONFERRING WITH BOARD MEMBERS (RULE 017).**

In the event any person contacts a Board member regarding any matter applicable to the Idaho Accountancy Act or Rules, any expression of opinion by that Board member will be exclusively his opinion and will in no way commit the Board. (4-2-03)

**018. COMPLIANCE WITH THESE RULES (RULE 018).**

A licensee of the Board or an individual granted practice privileges is subject to the rules of the Board when rendering professional services. (4-2-03)

**019. COMPUTATION OF TIME (RULE 019).**

The time in which any act provided by law, rule, order, or notice is to be done is computed by excluding the first day, and including the last day unless the last day is a Saturday, Sunday, or legal holiday and then it is also excluded. (4-2-03)

**020. GOOD MORAL CHARACTER (RULE 020).**

**01. Demonstrating Good Moral Character.** Applicants have the burden of demonstrating good moral character as defined by Section 54-206(11), Idaho Code, in the manner specified by the Board in its application forms. (5-8-09)

**02. Evidence.** Prima facie evidence of a lack of good moral character includes, but is not limited to: (5-8-09)

**a.** Any deferred prosecution agreement involving an admission of wrongdoing, or any criminal conviction, including conviction following a guilty plea or plea of nolo contendere, for any felony or any crime, an essential element of which is fraud, dishonesty, or deceit, or any other crime which evidences an unfitness of the applicant to provide professional services in a competent manner and consistent with the public safety; (5-8-09)

**b.** Revocation of any license or other authority to practice by or before any state, federal, foreign or other licensing or regulatory authority; or (5-8-09)

**c.** Any act which would be grounds for revocation or suspension of a license if committed by a licensee of the Board. (5-8-09)

**03. Rehabilitation.** Factors which the Board may consider in determining rehabilitation of moral character include, but are not limited to, completion of criminal probation, restitution, community service, military or other public service, the passage of time without the commission of further crime or act demonstrating a lack of good moral character, the expungement of any conviction or reduction of a conviction from a felony to misdemeanor. (5-8-09)

**021. -- 099. (RESERVED)**

### **SUBCHAPTER B -- CPA EXAMINATION**

#### **100. CPA EXAMINATION (RULE 100).**

An applicant must pass the CPA Examination before applying for a CPA certificate and license. The CPA Examination will be graded by the American Institute of Certified Public Accountants and is subject to review and acceptance by the Board. (3-16-04)

#### **101. APPLICATIONS -- AUTHORIZATION TO TEST AND NOTIFICATION TO SCHEDULE -- TIME AND PLACE -- CHANGE OF ADDRESS (RULE 101).**

**01. Applications.** Applications to take the CPA Examination must be made on a form prescribed by the Board and filed with the Board office. An application will not be considered filed until the fee as required in Rule 700 and all required supporting documents have been received, including proof of identity as determined by the Board and specified on the application form, and official transcripts sent directly from the college or university to the Board office as proof that the applicant has satisfied the education requirement. (5-8-09)

**02. Authorization to Test and Notification to Schedule.** The Board will forward notification of eligibility in the form of an Authorization to Test (ATT) to NASBA's national candidate database. The ATT is issued for the test section(s) the candidate applied. Candidates shall pay the actual fees charged by the AICPA, the national candidate database, and the test delivery service provider directly to NASBA. Eligible candidates will receive a Notice to Schedule (NTS) for the CPA Examination from NASBA. The NTS is valid for six (6) months from the date issued. A candidate's ATT lasts as long as the NTS is valid, or until the candidate tests whichever occurs first. However, the ATT will expire ninety (90) days after it is issued if the candidate has not requested an NTS and paid the appropriate fees to NASBA. (5-8-09)

**03. Time and Place of Examination.** Eligible candidates who have received an NTS shall independently contact a test delivery center operator identified by the Board to schedule the time and place for the examination at an approved test site. (3-16-04)

**04. Change of Address.** Candidates must file a change of address with the Board within thirty (30) days of the change. (4-2-03)

#### **102. FAILURE TO APPEAR (RULE 102).**

A candidate who fails to appear for the CPA Examination shall forfeit all fees paid. (3-16-04)



**103. COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT (RULE 103).**

The applicant must submit a written request, with supportive documentation from a physician, for special accommodations. The request must be submitted at the same time the application is submitted. The Board will respond to the applicant with the ATT notification. (3-16-04)

**104. EXAMINATION CONTENT (RULE 104).**

The CPA Examination shall test the knowledge and skills required for performance as an entry-level certified public accountant. The CPA Examination shall include the subject areas of auditing, attestation, accounting and reporting, regulation, business environment, and related knowledge and skills as the Board may require. (3-16-04)

**105. EVIDENCE OF EDUCATIONAL QUALIFICATIONS (RULE 105).**

**01. Satisfactory Evidence.** An applicant for the CPA Examination must present evidence satisfactory to the Board that the applicant has completed the requirements set forth in Subsection 105.02. (3-16-04)

**02. Educational Requirements.** Educational qualifications include successful completion of a baccalaureate degree or its equivalent and shall also contain thirty (30) or more semester hours (or forty-five (45) or more quarter hours) in business administration subjects of which at least twenty (20) semester hours (or at least thirty (30) quarter hours) shall be in the study of accounting subjects. Candidates have the option of demonstrating compliance with the educational requirements for licensure as specified in Rule 300. (3-16-04)

**106. DETERMINING AND REPORTING EXAMINATION GRADES (RULE 106).**

A candidate shall be required to pass all test sections of the CPA Examination in order to qualify for a CPA certificate and license. Upon receipt of advisory grades from the examination provider, the Board will review and may adopt the examination grades and will report the official results to the candidate. (3-16-04)

**107. PASSING GRADES (RULE 107).**

A candidate shall be required to obtain a grade of seventy-five (75) or higher in each of the four (4) test sections of the CPA Examination in order to pass the examination. Rule 107 is subject to the provisions of Rule 108. A candidate shall be deemed to have passed the CPA Examination once the candidate holds at the same time valid credit for passing each of the four (4) test sections of the examination. Credit for passing a test section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade. (3-16-04)

**108. RETAKE AND GRANTING OF CREDIT (RULE 108).**

**01. Credit for Sections Prior to Computerization of the CPA Examination.** A candidate shall be required to pass all test sections of the CPA Examination in order to qualify for a CPA certificate and license. If, at a given sitting of the examination prior to the implementation of a computer-based CPA Examination, a candidate passes two (2) or more but not all sections, then the candidate shall be given conditional credit for those sections that the candidate has passed and need not sit for re-examination in those sections, provided that: (3-16-04)

**a.** The candidate wrote all sections of the examination for which the candidate does not have credit at that sitting; (3-16-04)

**b.** The candidate attained a minimum grade of fifty (50) on each section not passed at that sitting. However, if a candidate passes three (3) sections of the examination, the candidate shall be conditionally credited with the sections passed without regard to the grade in the remaining section; (3-16-04)

**c.** The candidate passes the remaining sections of the CPA Examination within six (6) consecutive administrations of the CPA Examination given after the one at which the first sections were passed; and (3-16-04)

**d.** At each subsequent sitting at which the candidate seeks to pass any additional sections, the candidate sits for all sections not yet passed. (3-16-04)

**02. Credit for Subjects After Computerization of the CPA Examination.** Upon implementation of a

computer-based CPA Examination, a candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took that test section(s), without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections, provided that: (3-16-04)

- a. Candidates must pass all four (4) test sections of the CPA Examination within a rolling eighteen-month period, which begins on the date that the first test section(s) passed is taken; (3-16-04)
- b. Candidates cannot retake a failed test section(s) in the same examination window; and (3-16-04)
- c. Candidates who do not pass all four (4) sections of the CPA Examination within the rolling eighteen-month period shall lose credit for any test section(s) passed outside the eighteen-month period and that test section(s) must be retaken. (3-16-04)

**03. Candidates with Conditional Credit Earned on the Paper-Based CPA Examination.** Candidates who have conditional credit on the paper-based CPA Examination as of the launch date of the computer-based CPA Examination are subject to the following transition requirements: (3-16-04)

- a. Candidates will retain conditional credits from the paper-based sections for the corresponding computer-based sections as follows; (3-16-04)
  - i. “Auditing” under paper-based corresponds to “Auditing and Attestation” under computer-based; (3-16-04)
  - ii. “Financial Accounting and Reporting” under paper-based corresponds to “Financial Accounting and Reporting” under computer-based; (3-16-04)
  - iii. “Accounting and Reporting” under paper-based corresponds to “Regulation” under computer-based; and (3-16-04)
  - iv. “Business Law and Professional Responsibilities” under paper-based corresponds to “Business Environment and Concepts” under computer-based. (3-16-04)
- b. A candidate who attained conditional credit under the paper-based examination will be allowed a transition period to complete any remaining test sections. The transition period is the maximum number of opportunities that the candidate has remaining, at the launch of the computer-based examination, to complete all remaining test sections, or three (3) years from the last day of the month conditional credit was attained, whichever is exhausted first. During the candidate’s transition period, any computer-based test section passed is not subject to the credit granting provisions of Subsection 108.02. (3-16-04)
- c. If a candidate who attained conditional credit under the paper-based examination does not pass all remaining test sections during the transition period, conditional credits earned under the paper-based examination will expire and the candidate will lose credit for the test sections earned under the paper-based examination. When paper-based credit is lost, any computer-based test section passed during the transition period becomes subject to the credit granting provisions of Subsection 108.02. (3-16-04)

**04. Extending the Term of Credit.** The Board may in particular cases extend the term of credit validity set forth in Subsections 108.02 and 108.03 upon demonstration by the candidate that the credit was lost by reason of circumstances beyond the candidate’s control. (3-16-04)

**109. TRANSFER OF CREDIT, CPA EXAMINATION (RULE 109).** An applicant may submit the results of any test section of the CPA Examination taken by the applicant 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 test section and in accordance with the provisions of Section 54-210, Idaho Code, and these rules. (3-16-04)

**110. CHEATING (RULE 110).**

**01. Actions.** Cheating by an applicant in applying for the CPA Examination or by a candidate in taking the CPA Examination will cause any grade otherwise earned on any part of the CPA Examination to be invalidated. Cheating may warrant summary expulsion from the examination room and disqualification from taking the CPA Examination for a specified period of time. (3-16-04)

**02. Exam Site.** If the Board or its representative suspects that cheating has occurred or is occurring while the CPA Examination is in progress, the Board or its representative may summarily expel the candidate from the examination. If the Board or its representative permits a candidate to continue taking the examination, it may: (3-16-04)

- a.** Admonish the candidate; (4-2-03)
- b.** Seat the candidate in a segregated location for the rest of the examination; (4-2-03)
- c.** Keep a record of the candidate's seat location and identifying information, and the names and identifying information of the candidates in close proximity of the candidate; or (3-16-04)
- d.** Notify the national candidate database, the test center, and/or the AICPA of the circumstances, so that the candidate may be more closely monitored in future examination sessions. (3-16-04)

**03. Hearings.** If the Board believes that it has evidence that a candidate has cheated on the examination or a candidate has been expelled from the examination, the candidate shall be provided notice and opportunity for hearing pursuant to Rule 003. In such hearings, the Board shall decide: (4-2-03)

- a.** Whether or not there was cheating, and if so what remedy should be applied; (4-2-03)
- b.** Whether the candidate shall be given credit for any portion of the examination completed in that session; and (4-2-03)
- c.** Whether the candidate shall be barred from taking the examination in future sittings, and if so, for how many sittings. (4-2-03)

**04. Notice.** If a candidate is refused credit for any test section of an examination taken, disqualified from taking any test section, or barred from taking the examination in the future, the Board will provide information about findings and actions taken to the national candidate database and the board of any other state to which the candidate may apply for the examination. (3-16-04)

**111. SECURITY AND IRREGULARITIES (RULE 111).**

**01. Board Action.** Notwithstanding any other provisions under these rules, the board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to: (3-16-04)

- a.** A breach of examination security; (3-16-04)
- b.** Unauthorized acquisition or disclosure of the contents of an examination; (3-16-04)
- c.** Suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or (3-16-04)
- d.** For any other reasonable cause or unforeseen circumstance. (3-16-04)

**112. -- 199. (RESERVED)**

**SUBCHAPTER C -- EXPERIENCE**

**200. GENERAL REQUIREMENT (RULE 200).**

An applicant must provide evidence of one (1) year of experience to receive a license. Experience shall be verified by a certified public accountant or licensed public accountant holding an active license during the relevant time period. (4-2-03)

**201. EXPERIENCE (RULE 201).**

Experience must consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. Acceptable experience shall include employment in industry, government, academia, or public practice. The Board shall look at such factors as the nature, complexity, and diversity of the work. (4-2-03)

**202. APPLICATION (RULE 202).**

An applicant shall complete and submit the Verification of Employment and Experience Evaluation Form. Supplementary statements may be attached. If the applicant's experience consists of employment in more than one (1) organization, a separate form must be submitted for each organization. An applicant may be required to appear before the Board to supplement or verify evidence of experience. (4-2-03)

**203. VERIFICATION (RULE 203).**

All experience must be verified by a certified public accountant or licensed public accountant licensed in Idaho, or a certified public accountant licensed in a state other than Idaho. The licensee shall maintain supporting documentation of the applicant's experience until thirty (30) days after the applicant is granted a license. The licensee will permit the Board to inspect the supporting documentation prior to issuing a license to the applicant. Any licensee who has been requested by an applicant to submit to the Board evidence of the applicant's experience and has refused to do so shall, upon request by the Board, explain in writing or in person the basis for such refusal. (4-2-03)

**204. RELEVANT TIME PERIOD (RULE 204).**

One (1) year of experience shall consist of full or part time employment that extends over a period of no less than twelve (12) months and no more than thirty-six (36) months and includes no fewer than two thousand (2,000) hours of performance of services described in Rule 201. Experience must be earned within the ten (10) year period immediately preceding the latest application for licensure. (4-2-03)

**205. ATTEST SERVICE EXPERIENCE (RULE 205).**

A licensee who is responsible for supervising attest services, and signs or authorizes someone to sign the accountant's report on the financial statements on behalf of the firm, shall meet the experience requirements set out in the AICPA statements on quality control standards. (4-2-03)

**206. CERTIFIED TRUE STATEMENT (RULE 206).**

Both the applicant and the certified public accountant or licensed public accountant who verifies the experience 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 Section 54-219(1)(a), Idaho Code. (4-2-03)

**207. -- 299. (RESERVED)**

**SUBCHAPTER D -- LICENSURE AND PRACTICE PRIVILEGES**

**300. REQUIREMENTS FOR INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE (RULE 300).**

Applications for initial licensure shall be made on a form provided by the Board. Applicants for licensure as certified public accountants must comply with the applicable sections of the Idaho Accountancy Act and the following requirements: (4-2-03)

**01. Education.** (4-2-03)

**a. Semester Hours.** An applicant for licensure 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. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination does not have to fulfill additional educational requirements beyond those required at the time of acceptance to sit for the CPA Examination. (4-2-03)

**b.** Accreditation. The Board shall recognize: (4-2-03)

i. Any college or university accredited by the Northwest Commission on Colleges or Universities or any other regional accrediting association having the equivalent standards; (3-30-07)

ii. Any independent senior college in Idaho certified by the State Department of Education for teacher training; and (4-2-03)

iii. Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards. (4-2-03)

**c.** 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: (4-2-03)

i. 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; (4-2-03)

ii. 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 coverage of, but not necessarily separate courses in, the subjects of financial accounting, auditing, taxation, and management accounting; (4-2-03)

iii. 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 coverage of, but not necessarily separate courses 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; or (4-2-03)

iv. 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 coverage of, but not necessarily separate courses 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. (4-2-03)

**02. Experience.** As prescribed in Subchapter C. (4-2-03)

**03. Examination on Code of Professional Conduct.** An applicant for initial licensure shall successfully complete a course in professional ethics, that is acceptable to the Board, at any time before a license will be issued. (4-2-03)

**04. Initial License Application Fee.** As prescribed in Rule 701. (4-2-03)

**301. ANNUAL LICENSE RENEWAL AND LATE FEE (RULE 301).**

**01. Renewal.** Licenses shall expire on June 30 of each year. To renew, an individual must submit a renewal form and appropriate fee by the prescribed date. The renewal form shall require the individual to provide a business address and phone number, residence address and phone number, business connection or employer, whether or not the individual's work is subject to peer review, affidavit of good moral character, and other information as deemed necessary by the Board. (5-8-09)

**02. Non-Renewal.** Individuals choosing not to renew their license shall notify the Board, on the

renewal form by the expiration date, of their intention. Upon such notification, the license shall be deemed lapsed. Individuals with lapsed licenses shall not publicly display their wall certificates, use the title CPA or LPA, or provide services that are reserved to licensees. (5-8-09)

**03. Late Fee.** Licenses renewed after July 1, but before August 1, shall be subject to the late renewal fee as prescribed in Rule 703. After August 1, any license not renewed shall be deemed lapsed and is subject to reinstatement pursuant to Section 54-211, Idaho Code. (5-8-09)

**302. NOTIFICATION OF CHANGE OF ADDRESS, FELONY CHARGES, OR ACTIONS TAKEN (RULE 302).**

Within thirty (30) days after its occurrence, a licensee shall notify the Board, in writing, of: (5-8-09)

**01. Address Change.** A change in the licensee's business address, residence address, or business connection, employer, or principal place of business; (4-2-03)

**02. Felony Charge.** Any felony charges; or (4-2-03)

**03. Actions Taken.** The issuance, denial, disciplinary action, restriction, revocation, or suspension of a certificate, license, or permit by another state or by any federal agency. (3-20-04)

**303. PRACTICE PRIVILEGES (RULE 303).**

**01. Substantially Equivalent.** An individual who holds an active license in good standing in another state, whose principal place of business is not in this state, is automatically granted practice privileges in this state. There are no notice or fee requirements for practice privileges. Practice privilege holders are subject to the disciplinary authority of the Board, which they consent to by any act of practicing in this state. (5-8-09)

**02. Internet Disclosures.** An individual entering into an engagement to provide professional services via a web site, pursuant to Idaho practice privileges, shall disclose, via their web site, their principal state of licensure, license number, and address. A firm offering or rendering professional services to Idaho businesses or residents via a web site shall provide, in the web site's homepage, a means for regulators and the public to contact a responsible licensee in charge at the firm regarding complaints, questions, or regulatory compliance. Such a firm or individual consents to the disciplinary authority of the Board by the act of providing services via a web site. (5-8-09)

**304. RECIPROCAL LICENSURE (RULE 304).**

If the practice privilege standard set out in Section 54-227, Idaho Code, is not applicable, the Board shall issue a license to an applicant provided that the applicant pays the application and licensure fees prescribed in Rule 701 and meets the one of the following: (4-2-03)

**01. Interstate Reciprocity.** The requirements for a reciprocal license under Section 54-210(2), Idaho Code; (4-2-03)

**02. Transfer of Grades.** The requirements for transferring CPA Examination grades under Section 54-210(4), Idaho Code; or (4-2-03)

**03. International Reciprocity.** The requirements for foreign reciprocal licensure under Section 54-210(5), Idaho Code, provided that the Board shall rely on the International Qualifications Appraisal Board for evaluation of foreign credential equivalency. Such licensees shall report any investigations undertaken, or sanctions imposed, by a foreign credentialing body against the licensee's foreign credential. Suspension or revocation of, or refusal to renew, the licensee's foreign accounting credential by the foreign credentialing body, or conviction of a felony or any crime involving dishonesty or fraud under the laws of a foreign country may be evidence of conduct reflecting adversely upon the licensee's fitness to retain the license and may be a basis for Board action. The Board shall notify the appropriate foreign credentialing authorities of any sanctions imposed against the licensee. The Board shall participate in joint investigations with foreign credentialing bodies and rely on evidence supplied by such bodies in disciplinary hearings. (4-2-03)

**305. -- 399. (RESERVED)**

SUBCHAPTER E -- RULES OF PROFESSIONAL CONDUCT

**400. APPLICABILITY OF RULES (RULE 400).**

**01. Reliance.** A certified public accountant or licensed public accountant shall hold the affairs of his clients in strict confidence, observe the standards incorporated by reference in Rule 004, promote sound and informative financial reporting, and maintain high standards of personal conduct. (4-2-03)

**02. Acceptance of Licensure.** Acceptance of practice privileges or licensure as a certified public accountant or licensed public accountant establishes an affirmative obligation by said individual to be diligent in the performance of professional services, and to be fair and honest in relations with clients, fellow practitioners and the public. (4-2-03)

**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. The Board may revoke, suspend, refuse to renew, administratively penalize, reprimand, restrict, or place on probation a licensee, individual granted practice privileges or other individual. The action will not be taken until the individual has been given notice and opportunity for hearing. (4-2-03)

**04. Applicability.** The Rules of Professional Conduct apply to all professional services offered or performed by licensees or individuals granted practice privileges, including tax and management advisory services. (4-2-03)

**05. Responsibility.** All persons associated with the licensee in the rendering of professional services, who are either under the licensee's supervision or who are the licensee's partners or shareholders in the practice to the extent permitted by law, shall be responsible for compliance with the Rules of Professional Conduct. (4-2-03)

**06. Observation of Rules.** For the purposes of Subchapter E, individuals granted practice privileges shall be held to the same standards and requirements set forth for licensees. (4-2-03)

**07. Interpretation of Rules.** In the interpretation and enforcement of the Rules of Professional Conduct, the Board shall give consideration, but not necessarily dispositive weight, to relevant interpretations, rulings and opinions issued by other states, and by appropriately authorized standard setting bodies. (4-2-03)

**08. Investigative Committee.** The Board may appoint an investigative committee of not less than three (3) members consisting of active licensees in good standing. The committee duties are to direct the review and investigation of complaints of violations of the Idaho Accountancy Act and these rules, and to provide reports to the Board. (4-2-03)

**401. COMMISSIONS AND CONTINGENT FEES (RULE 401).**

**01. Restrictions.** Licensees may accept commissions or contingent fees subject to the restrictions of Section 54-218, Idaho Code. (4-2-03)

**02. Disclosures.** Any licensee who directly or indirectly accepts or agrees to accept such form of compensation shall disclose the terms of such compensation to the client. The disclosure must: (4-2-03)

**a.** Be in writing and be clear and conspicuous; (4-2-03)

**b.** State the amount of the compensation or the basis on which it will be computed; (4-2-03)

**c.** Be made at or prior to the time of the recommendation or referral of the product or service for which the commission is paid, or prior to the client retaining the licensee to whom the client has been referred for which a referral fee is paid; and (4-2-03)

d. Be made prior to the time the licensee undertakes representation of or performance of the service upon which a contingent fee will be charged. (4-2-03)

**402. CONFIDENTIAL CLIENT INFORMATION (RULE 402).**

**01. Confidentiality.** A licensee shall not voluntarily disclose any confidential client information obtained in the course of performing professional services, unless the licensee has obtained the specific consent of the client, or of such client's heirs, successors or personal representatives, or others legally authorized to give such consent on behalf of the client. (4-2-03)

**02. Exemptions.** Nothing in these rules shall be construed as prohibiting the disclosure of information that is required to be disclosed: (5-8-09)

- a. In reporting on the examination of financial statements; (4-2-03)
- b. In investigations by the Board or other accounting regulatory agency; (5-8-09)
- c. In ethical investigations conducted in private professional organizations; (4-2-03)
- d. In the course of peer reviews; (4-2-03)
- e. To other persons active in the organization performing services for that client on a need to know basis; (4-2-03)
- f. To persons in the entity who need this information for the sole purpose of assuring quality control; or (4-2-03)
- g. By any act of law. (4-2-03)

**03. Disciplinary Proceedings.** Members of the Board and investigative officers 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 as described in Rule 400. (4-2-03)

**403. RECORDS (RULE 403).**

A licensee shall furnish to his client or former client, upon request made within a reasonable time after original issuance of the document in question: (4-2-03)

**01. Tax Return.** A copy of a tax return of a client provided the licensee has been paid for the services rendered; and (4-2-03)

**02. Other Document.** A copy of any report, or other document, issued by the licensee to or for the client provided the licensee has been paid for the services rendered; and (4-2-03)

**03. Client 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. The licensee may make and retain copies of such documents when they form the basis for work performed by him. Client records must be returned upon request by the client, whether or not the engagement has been terminated or the licensee has been paid for services rendered; and (4-2-03)

**04. Working Papers Including Audit Documentation.** 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. This would include adjusting, closing, combining, or consolidating journal entries; information normally contained in books of original entry and general ledgers or subsidiary ledgers; and tax and depreciation carry forward information. When an engagement has been completed, such information should be made available to the client upon request. The information should be provided in the



medium in which it is requested, provided it exists in that medium. The licensee is not required to convert information that is not in electronic format to an electronic format. The licensee may require that all fees due the licensee, including fees for the above services, be paid before such information is provided. A licensee's working papers that do not become part of a client's records, which may include analyses and schedules prepared by the client at the request of the licensee, are the licensee's property, not client records, and need not be made available under any circumstances. (4-2-03)

**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. If the licensee previously provided work product to a client prior to being paid, then the licensee need not subsequently provide copies of the work product until the licensee is paid. (4-2-03)

**404. DISCREDITABLE ACTS (RULE 404).**

A licensee shall not commit any act that reflects adversely on his fitness to provide professional services. (4-2-03)

**405. ACTING THROUGH OTHERS (RULE 405).**

A licensee shall not permit others to carry out, on his 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. (4-2-03)

**406. FIRM NAMES (RULE 406).**

**01. General.** A licensee shall not provide professional services under a firm name which is misleading as to the description of 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. Names of one (1) or more past owners, partners, shareholders or members who were licensed may be included in the firm name. 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. (4-2-03)

**02. Certified Public Accountant(s).** A firm shall not designate itself as "Certified Public Accountant" or "Certified Public Accountants" unless a majority of its partners, shareholders, or members are actively licensed certified public accountants under the provisions of the Idaho Accountancy Act. The firm name shall not include the name of a non-licensee owner, except as allowed in Subsection 406.01 if the title "CPAs" is included in the firm name. (4-2-03)

**03. Licensed Public Accountant.** A firm may not designate itself as a "Licensed Public Accountant" or "Licensed Public Accountants" unless a majority of its owners, partners, shareholders or members are actively licensed under the provisions of the Idaho Accountancy Act. The firm name shall not include the name of a non-licensee owner, except as allowed in Subsection 406.01 if the title "LPAs" is included in the firm name. (4-2-03)

**04. Public Accountant.** A firm may not designate itself as a "Public Accountant" or "Public Accountants" unless a majority of its owners, partners, shareholders or members are actively licensed as "Certified Public Accountants" and "Licensed Public Accountants" under the provisions of the Idaho Accountancy Act. The firm name shall not include the name of a person who is not a CPA or LPA if the title "Public Accountant(s)" is included in the firm name. (4-2-03)

**407. COMMUNICATIONS (RULE 407).**

**01. Response.** A licensee shall respond, by registered or certified mail, to any communication from the Board that requests a response. The response, unless otherwise specified, shall be sent within thirty (30) calendar days of the mailing of the Board's request. (4-2-03)

**02. Complaints.** Upon the receipt or filing of a complaint against an individual over whom the Board has regulatory authority, the Board may transmit a copy of such complaint to the individual. Upon receipt of a transmitted complaint, the individual shall file a written answer to the complaint within twenty (20) calendar days of receipt, unless otherwise granted an extension of time by the Board. (4-2-03)

**408. -- 499. (RESERVED)**

**SUBCHAPTER F -- CONTINUING PROFESSIONAL EDUCATION**

**500. BASIC REQUIREMENTS (RULE 500).**

A licensee seeking active license renewal shall show that he has completed no less than eighty (80) hours of CPE, of which at least four (4) hours must be ethics CPE, during the two (2) calendar years immediately preceding the date the reporting form is required, with a minimum of thirty (30) hours in any one (1) calendar year, and a maximum of fifty (50) hours recorded in any one (1) calendar year. The licensee shall demonstrate participation in a program of learning that meets the requirements prescribed in Rule 503. New, reciprocal, reinstated, or re-entered active licensees must complete the two-hour (2) course on state-specific ethics for Idaho during the first calendar year that the license is issued. (5-8-09)

**501. WHO MUST COMPLY (RULE 501).**

Certified public accountants and licensed public accountants must comply with these continuing education requirements to maintain an active license. (5-8-09)

**502. EXCEPTIONS, EXTENSIONS, AND EXEMPTIONS (RULE 502).**

**01. Exceptions and Extensions.** The Board may make exceptions to the CPE requirements or grant extensions of time for completion of the CPE requirements, where reasons of health as certified by a medical doctor prevent compliance by the licensee, or other good cause exists. (4-2-03)

**a.** Licensees asking for exceptions or extensions under these conditions must apply annually on the reporting form for the year in which the extension or exemption is sought, and within the time period set for CPE reporting, stating the reasons for asking for such exception or extension. Any licensee failing to file a timely application shall be subject to the late fee prescribed in Rule 703, in addition to any additional proceeding that may be instituted for violation of these rules. (4-2-03)

**b.** A penalty of no more than fifty percent (50%) of the hours a licensee is short in meeting the calendar year CPE requirement may be assessed for extensions. In such cases, the licensee shall be required to complete the CPE hours and any assessed penalty no later than April 30. The penalty for non-compliance with ethics CPE is to obtain the mandatory hours of ethics CPE plus fifty percent (50%) penalty hours in ethics CPE prior to April 30. The penalty for non-compliance with state-specific ethics for Idaho is to complete the course plus fifty percent (50%) penalty hours in ethics CPE prior to April 30. (4-11-15)

**02. Exemptions for Inactive or Retired.** Licensees who elect inactive or retired status shall be exempt from any CPE requirements provided that: (3-20-04)

**a.** The licensees do not perform or offer to perform for the public services involving: (4-2-03)

**i.** The use of accounting or auditing skills including the issuance of reports on financial statements, or of management advisory, financial advisory or consulting services; or (4-2-03)

**ii.** The preparation of tax returns, or the furnishing of advice on tax matters as a licensee. (4-2-03)

**b.** Licensees granted such exemption must place the word "inactive" adjacent to their CPA or LPA title on any business card, letterhead or any other document or device. The Board shall issue a wall certificate for public display that indicates the license is inactive; (4-2-03)

**c.** Those individuals who are inactive and have reached fifty-five (55) years of age may substitute the word "retired" for the word "inactive"; (3-29-10)

**d.** Licensees granted the exemption as either "inactive" or "retired" shall annually pay the license renewal fee as prescribed in Rule 701; and (4-2-03)

**e.** Licensees granted the exemption must comply with a return to active status competency requirement as set out in Rule 510 before they may discontinue use of the word "inactive" or "retired" in association with their CPA or LPA title. (4-2-03)

**503. PROGRAM REQUIREMENTS (RULE 503).**

**01. Minimum Standards.** The program must meet the minimum standards of quality of development, presentation, measurement, and reporting of credits set forth in the Statement on Standards for Continuing Professional Education Programs as referenced in Rule 004. (4-2-03)

**02. Courses.** CPE courses that have been approved by NASBA's Quality Assurance Service shall be deemed to meet the CPE requirements of this state. (4-2-03)

**504. RESPONSIBILITY TO ESTABLISH QUALIFICATIONS OF PROGRAMS AND SUBJECT MATTER (RULE 504).**

Responsibility for documenting the acceptability of the program and the validity of the credits rests with the licensee who should retain such documentation for a period of five (5) years following completion of each learning activity. (4-2-03)

**505. CONTINUING PROFESSIONAL EDUCATION COMMITTEE (RULE 505).**

**01. Appointment.** The Board may appoint a continuing professional education committee. The committee shall consist of not less than five (5) members who are active licensees of this state, in good standing, and who need not be members of this Board. The committee shall perform the following duties and is authorized to take all actions necessary to perform these duties: (4-2-03)

- a. To evaluate reported CPE to determine whether it qualifies under the rules adopted by the Board. (4-2-03)
- b. To consider applications for exceptions, extensions, and exemptions, and to assess penalties as permitted under Rule 502. (4-2-03)
- c. To audit CPE reports and to consider other matters that may be assigned by the Board. (4-2-03)

**02. Powers and Duties.** Any decision or ruling of this committee, in performance of these duties, will have the full power and effect of a ruling of the Board, but is subject to the Board's review and approval. (4-2-03)

**506. REPORTING, CONTROLS AND LATE FEES (RULE 506).**

**01. Reporting.** No later than January 31 of each year, individuals renewing their licenses must provide a signed reporting form either: (4-2-03)

- a. Applying for exception, extension, or exemption under Rule 502; or (4-2-03)
- b. Disclosing the following information pertaining to the educational programs submitted for qualification under this rule: (4-2-03)
  - i. Sponsoring organization; (4-2-03)
  - ii. Location of program; (4-2-03)
  - iii. Title of program or description of content; (4-2-03)
  - iv. Dates attended; (4-2-03)
  - v. Hours of credit claimed; and (4-2-03)
  - vi. Any other information as may be called for to verify they have met the requirements for participation in a program of CPE as set forth in Rule 503. (4-2-03)

**02. Controls.** The Board shall review the signed reporting forms submitted by licensees, which are subject to formal verification. If a licensee submits a reporting form and it is not approved, the licensee shall be notified and administrative action shall be taken pursuant to Rules 507 through 509. (4-2-03)

**03. Late Fees.** Until the licensee files the reporting form with supporting documentation, pays the fee for late filing as prescribed in Rule 703 and the license renewal fee, and any other penalty the Board may impose, a license will not be issued. (4-2-03)

**507. REVIEW AND AUDIT OF CPE REPORTS (RULE 507).**

The Board shall perform an initial review of CPE reports submitted by each licensee. This review shall determine sufficiency and basic qualification of hours reported. A formal audit of CPE reported may be performed to determine whether hours reported qualify for credit under these rules. (4-2-03)

**508. NOTIFICATION (RULE 508).**

The Board shall serve a notice of noncompliance upon the licensee if the Board determines that the licensee has not fulfilled the CPE requirement. The notice shall advise the licensee of the CPE deficiencies and provide opportunity for the licensee to submit documentation to address the deficiencies. (4-2-03)

**509. ACTION (RULE 509).**

Following notice and hearing, the Board may suspend the license or take other action pursuant to Section 54-219, Idaho Code. (4-2-03)

**510. NEW LICENSEES, RECIPROCITY, REINSTATEMENT AND RE-ENTRY (RULE 510).**

**01. New Licensees.** A new licensee will be required to comply with the CPE 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, indicating that the licensee has completed the two-hour (2) course on state-specific ethics for Idaho and is otherwise exempt from obtaining CPE 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. (5-8-09)

**02. Reciprocity.** An individual who holds a valid and unrevoked certified public accountant license issued by any state, or comparable certificate or degree issued by any foreign country, and who receives a license to practice in this state, will be required to comply with the CPE requirement beginning January 1st of the calendar year following issuance of the license. The new licensee shall file the annual CPE reporting form, indicating the licensee has completed a two-hour (2) course on Idaho's statutes and rules and is otherwise exempt from obtaining CPE 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. (5-8-09)

**03. Reinstatement.** An individual whose license has lapsed under Rule 301 shall complete no less than eighty (80) hours of CPE, of which at least four (4) hours must be in ethics CPE, during the twelve (12) months immediately prior to applying for reinstatement of an active license. The state-specific ethics for Idaho may constitute two (2) of the four (4) hours of ethics CPE. The applicant shall be required to identify and complete a program of learning designed to demonstrate the currency of the applicant's competencies directly related to his area of service. The licensee shall file the annual CPE reporting form, indicating the licensee has completed the two-hour (2) course on state-specific ethics for Idaho and is otherwise exempt from obtaining CPE hours during the first year of licensure. An individual whose license lapsed under Rule 301 applying for reinstatement of an inactive or retired license is not required to meet a CPE requirement. The applicant shall pay the license reinstatement fee prescribed in Rule 701 and shall have met the reinstatement requirements of Section 54-211, Idaho Code. (5-8-09)

**04. Re-Entry from Inactive or Retired Status.** A licensee, granted an exemption from the CPE requirement under Rule 502, may discontinue use of the word "inactive" or "retired" in association with the CPA or LPA title upon showing that the licensee has completed no less than eighty (80) hours of CPE, of which at least four (4) hours must be in ethics CPE, during the twelve (12) months immediately prior to applying for return to active status. The state-specific ethics for Idaho may constitute two (2) of the four (4) hours of ethics CPE. The licensee shall be required to identify and complete a program of learning designed to demonstrate the currency of the licensee's competencies directly related to the licensee's area of service. The licensee shall file the annual CPE reporting form, indicating the licensee has completed the two-hour (2) course on state-specific ethics for Idaho and is

otherwise exempt from obtaining CPE hours during the first year of licensure. The licensee shall pay the annual license renewal fee prescribed in Rule 701. If a licensee applies for re-entry during a license period and has already paid the fee for an inactive or retired license, the licensee is required to pay the difference between the cost of an inactive or retired license and the annual license renewal fee. (5-8-09)

**511. -- 599. (RESERVED)**

### **SUBCHAPTER G -- FIRM REGISTRATION AND PEER REVIEW**

#### **600. PURPOSE OF FIRM REGISTRATION AND PEER REVIEW (RULE 600).**

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 firm does not comply with appropriate professional standards. In the event a firm is unwilling or unable to comply with professional standards, or a firm'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 Section 54-219, Idaho Code. (5-8-09)

#### **601. ISSUANCE OF REPORTS AND FORM OF PRACTICE (RULE 601).**

A licensee shall provide or offer to provide attest services or issue reports on compilations only in a firm as defined by Section 54-206(10), Idaho Code, except as provided under Section 54-221(4), Idaho Code. (4-2-03)

#### **602. PEER REVIEW PROGRAM PARTICIPATION (RULE 602).**

**01. Participation.** Any firm that issues reports on accounting and auditing engagements, including audits, reviews, compilations, and prospective financial information shall participate. A licensee who issues compilation reports through any form of business other than a firm shall participate in the peer review program. Such licensees must meet the requirements for registration and peer review as set forth in Subchapter G. (4-2-03)

**02. Practice Privileges.** Individuals with practice privileges in Idaho shall comply with the peer review requirements in the state of their principal place of business. (5-8-09)

#### **603. EXEMPTION FROM PARTICIPATION (RULE 603).**

**01. Firms.** A firm that does not perform any of the services set out in Rule 602 is exempt from peer review. The firm shall notify the Board of such exemption in writing at the time of renewal of its registration. A firm that begins providing these services must commence a peer review within eighteen (18) months of the date of the issuance of its initial report. (4-2-03)

**02. Licensees Not in Public Practice.** A licensee who does not perform any of the services set out in Rule 602 is exempt from firm registration and peer review. The licensee shall notify the Board of such exemption in writing at the time of initial CPA licensure and annually thereafter at the time of CPA or LPA license renewal. (4-2-03)

**03. Licensees Not Issuing Reports.** A licensee who issues financial statements pursuant to Section 54-221(5), Idaho Code, is exempt from peer review. If the licensee does tax work as well as financial statements, a firm registration is required. (4-2-03)

**04. Good Cause.** The Board reserves the authority to exempt for good cause firms who would otherwise be required to file a letter under Rule 606. (4-2-03)

#### **604. SCHEDULING OF THE PEER REVIEW (RULE 604).**

**01. Frequency.** A firm performing any of the services set out in Rule 602 shall undergo, at its own expense, a peer review commensurate in scope with its practice, not less than once in each three (3) years. (4-2-03)

**02. Currently Enrolled.** A firm currently enrolled in a program of an approved administering

organization will use the year of review assigned by the administering organization. The firm will notify the Board of the deadlines set by the administering organization. (4-2-03)

**03. Review Year.** Each firm shall enroll with one (1) of the approved administering organizations. Each firm shall adopt the review date assigned by the appropriate administering organization and shall notify the Board of such date. (4-2-03)

**04. New Firms.** Each new firm 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. (4-2-03)

**05. Mergers or Combinations.** In the event that two (2) or more firms are merged or combined, the resulting firm shall retain the peer review year of the firm with the largest number of accounting and auditing hours. (4-2-03)

**06. Dissolutions or Separations.** In the event that a firm is divided, the new firm(s) shall retain the review year of the former firm. 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 firm(s). (4-2-03)

**07. Multi-State Practices.** With respect to a multi-state firm, the Oversight Committee may accept a peer review based solely upon work conducted outside of this state if the peer review is performed in accordance with requirements equivalent to those of this state. (4-2-03)

**08. Report Issuance.** It is the responsibility of the firm to anticipate its need for peer review services in sufficient time to enable the reviewer to issue the report within six (6) months after the review date. (4-2-03)

**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 firm within thirty (30) days of the date of receipt of recommendation for such an extension. (4-2-03)

**10. Just Cause.** The Board may change a firm's peer review year for just cause. (4-2-03)

**605. MINIMUM STANDARDS (RULE 605).**

The minimum standards for peer review are contained in the Standards for Performing and Reporting on Peer Reviews section of the AICPA Standards. Peer reviews intended to meet the requirements of the AICPA peer review program shall be carried out in conformity with these standards under the supervision of an administering organization approved by the Board to administer peer reviews. Reviewed firms shall arrange and schedule their reviews in compliance with the procedures established by the administering organization and cooperate with the administering organization and with the Board in all matters related to the review. (4-2-03)

**606. REPORTING TO THE BOARD (RULE 606).**

**01. Firm Registration Form.** All firms performing any of the services set out in Rule 602 shall annually file a firm registration report no later than September 30. The registration shall be on such form as prescribed by the Board. Firm registrations filed after September 30 are subject to penalty for non-compliance pursuant to Rule 703. (4-11-15)

**02. Peer Review Documentation.** A firm that has undergone peer review will file a copy of the peer review report, letter of comments if any, letter of response if any, and letter accepting the review report issued by the administering organization. The letter will be filed within thirty (30) days after receipt. The Board reserves the right to obtain all other information relating to the peer review. (4-6-05)

**607. ADMINISTERING ORGANIZATIONS (RULE 607).**

This section shall not require any licensee of a firm 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 include the: (4-2-03)

**01. Peer Review Program.** Peer review program of the American Institute of Certified Public Accountants (AICPA). (4-2-03)

**02. 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. (4-2-03)

**608. FEE FOR APPROVAL OF ADMINISTERING ORGANIZATIONS (RULE 608).**

The Board may charge a fee as prescribed in Rule 702 to verify an administering organization's qualifications for conducting peer reviews and may use such outside resources for verification as it deems appropriate. (4-2-03)

**609. OVERSIGHT (RULE 609).**

The Board shall appoint an Oversight Committee, consisting of no more than seven (7) members. No Oversight Committee members shall be current members of the Board. The Oversight Committee shall consist of CPA's or LPA's who hold active licenses and who possess extensive current experience in accounting and auditing services. The Oversight Committee shall act as an advisory committee to the Board, to oversee and monitor administering organizations to assure compliance with the minimum standards for performing and reporting on peer reviews. (4-2-03)

**610. OVERSIGHT COMMITTEE DUTIES AND RESPONSIBILITIES (RULE 610).**

The duties and responsibilities of the Oversight Committee shall consist of the following: (4-2-03)

**01. Monitor Administering Organizations.** Monitoring of the administering organizations to provide reasonable assurance that peer reviews are being conducted and reported in accordance with the peer review minimum standards. (4-2-03)

**02. Review Policies.** Reviewing the policies and procedures of applicant administering organizations as to their conformity with Rule 613. (4-2-03)

**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 of Rule 610. Reports submitted shall not contain information concerning specific firms or reviewers. (4-2-03)

**04. Consult With the Board.** Consulting with the Board regarding appropriate handling of firms which have unresolved matters resulting from the peer review process or have not complied with or have disregarded the peer review requirement. (4-2-03)

**05. Other Duties.** Such other related duties and responsibilities as may be assigned by the Board. (4-2-03)

**611. OVERSIGHT COMMITTEE PROCEDURES FOR MONITORING ADMINISTERING ORGANIZATIONS (RULE 611).**

The oversight procedures to be performed by the committee in monitoring administering organizations may consist of the following: (5-8-09)

**01. Visit the Administering Organization Annually.** During such visit, Oversight Committee may: (4-2-03)

**a.** Meet with the organization's peer review committee during the committee's consideration of peer review documents. (4-2-03)

**b.** Review the organization's procedures for administering the peer review program. (4-2-03)

**c.** Review, on the basis of a random selection, a number of reviews performed by the administering organization. The review shall include, at a minimum, a review of the report on the peer review, the letter of comments (if any), the firm's response to the matters discussed in the letter of comments, the administering organization's acceptance letter outlining any additional corrective or monitoring procedures, and the working papers

on the selected reviews. The purpose of review by Oversight Committee is to determine whether the reviews are being conducted and reported on in accordance with the peer review minimum standards. (4-2-03)

**d.** Expand the review of peer review documents if significant deficiencies, problems, or inconsistencies are encountered during the review of the materials. (4-2-03)

**02. Oversight Report Review.** Alternatively, for those organizations participating in the AICPA oversight program in connection with involved state societies, Oversight Committee may obtain and review the oversight program report to insure that the reviews are being conducted and reported on in accordance with the peer review minimum standards. (4-2-03)

**03. Annual Recommendation.** On the basis of the result of the foregoing procedures, Oversight Committee shall make an annual recommendation to the Board as to the continuing qualifications of the approved administering organizations. (4-2-03)

**612. (RESERVED)**

**613. OVERSIGHT COMMITTEE PROCEDURES FOR ADMINISTERING ORGANIZATIONS (RULE 613).**

With respect to proposals made by an applicant administering organization, the Oversight Committee shall perform the following procedures: (4-2-03)

**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 peer reviews. (4-2-03)

**02. Procedure Review.** Review the procedures as proposed by the applicant administering organization to determine whether they will ensure the following: (4-2-03)

**a.** Reviewers assigned are appropriately qualified to perform the review for the specific firm. (4-2-03)

**b.** Reviewers will use appropriate materials. (4-2-03)

**c.** The applicant administering organization will consult with the reviewers on problems arising during the peer review and that specified occurrences requiring consultation are outlined. (4-2-03)

**d.** The applicant administering organization will review the results of the peer review. (4-2-03)

**e.** The applicant administering organization has provided for an independent report acceptance body that meets the standards for peer review; the report acceptance body shall consider and accept the results of the review; the report acceptance body shall also require corrective actions of firms with significant deficiencies noted in the review process. (4-2-03)

**614. RETENTION OF DOCUMENTS RELATING TO PEER REVIEWS (RULE 614).**

Documents relating to peer reviews shall be retained as follows: (4-2-03)

**01. Documents.** All documentation necessary to establish that each peer review was performed in conformity with peer review standards adopted by the Board, shall be maintained. These documents may include the peer review working papers, the peer review report, comment letters and related correspondence indicating the firm's concurrence or nonconcurrence, and any proposed remedial actions and related implementation. (4-2-03)

**02. Retention Period.** Documents shall be retained for a period of time corresponding to the designated retention period of the relevant administering organization and, upon request of the Oversight Committee, 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. (4-2-03)

**615. PROGRAM COSTS AND FEES (RULE 615).**



All costs associated with the peer review program will be paid by program participants. The costs of the peer review will be agreed upon between the firm and the administering organization or the reviewing firm. The administrative costs incurred by the Board, including Oversight Committee administrative costs, will be paid through a fee paid by the firms that are subject to peer review as prescribed by Rule 702. Oversight Committee costs incurred in qualifying administering organizations will be paid by the applicant administering organization. (4-6-05)

**616. CONFIDENTIALITY (RULE 616).**

The letter and any documentation submitted to the Board pursuant to Rule 606 is confidential as authorized by Title 74, Chapter 1, Idaho Code, unless an Order is issued by the Board pursuant to Section 54-219, Idaho Code. (3-29-10)

**617. PENALTY FOR FAILURE TO COMPLY (RULE 617).**

A penalty as prescribed in Rule 703 shall be assessed for each act of non-compliance with Subchapter G. The annual license of the principal(s) of a non-compliant firm will not be issued until the firm complies with all requirements of Subchapter G, provided the licensee has met all licensing requirements. (4-2-03)

**618. -- 699. (RESERVED)**

**SUBCHAPTER H -- FEES AND FINES**

**700. EXAMINATION FEES (RULE 700).**

**01. Original Examination Application.** The original examination application fee is one hundred dollars (\$100) regardless of the number of sections for which the candidate is applying to sit. (3-16-04)

**02. Re-Examination Application.** The re-examination application fee is fifty dollars (\$50) regardless of the number of sections for which the candidate is applying to sit. (3-16-04)

**701. LICENSURE FEES (RULE 701).**

**01. Annual License Renewal.** The annual license renewal fee is one hundred twenty dollars (\$120). (4-2-03)

**02. Initial License.** The initial license fee is one hundred twenty dollars (\$120). (4-2-03)

**03. Reciprocity.** The application fee for licensure by reciprocity is one hundred seventy-five dollars (\$175), in addition to the initial license fee. (4-2-03)

**04. Transfer-of-Grades.** The application fee for licensure by transfer-of-grades is one hundred seventy-five dollars (\$175), in addition to the initial license fee. (4-2-03)

**05. Wall Certificate.** The original or replacement wall certificate fee is twenty dollars (\$20). (4-2-03)

**06. International Reciprocity.** The application fee for licensure by international reciprocity is one hundred seventy-five dollars (\$175), in addition to the initial license fee. (4-2-03)

**07. Reinstatement Fee.** The fee for reinstatement of a license shall be the sum of the license fees not paid for the preceding three license renewal cycles. (4-2-03)

**08. Inactive or Retired.** The fee for annual license renewal of an inactive or retired license is one hundred dollars (\$100). (4-2-03)

**702. OTHER FEES (RULE 702).**

**01. Administering Organization.** The Board may impose a fifty dollar (\$50) fee for application as an administering organization. (4-2-03)

**02. Firm Registration.** The fee for annual firm registration is twenty dollars (\$20) per firm plus five dollars (\$5) for each licensee in the firm, up to a maximum of two hundred dollars (\$200) per firm. (4-2-03)

**03. Interstate Exchange of Information.** The fee to complete an interstate exchange of information form is ten dollars (\$10) and shall be paid by the candidate, applicant, or licensee requesting such form. (4-2-03)

**703. LATE FEES AND FINES (RULE 703).**

**01. Late License Renewal Fee.** The fee for late license renewal is one hundred dollars (\$100). (5-8-09)

**02. Non-Compliance With CPE Filing Deadline.** The fine for non-compliance with CPE filing deadline is one hundred dollars (\$100) for filing anytime during the month of February, one hundred and fifty dollars (\$150) for filing anytime during the month of March, two hundred dollars (\$200) for filing anytime during the month of April, two hundred and fifty dollars (\$250) for filing anytime during the month of May, and three hundred dollars (\$300) for filing anytime during the month of June. (3-30-07)

**03. Non-Compliance with Firm Registration and Peer Review.** The fine shall be one hundred dollars (\$100) per licensee for each act of non-compliance defined in Rule 617. (4-2-03)

**704. -- 999. (RESERVED)**

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