
Division of Occupational and Professional Licenses

BOARD OF ACCOUNTANCY

INTERACTIVE CPE REPORTING INSTRUCTIONS

I. GENERAL REPORTING INFORMATION

WHO: All license holders must report annually.

WHAT: Report courses completed in the reporting year which runs January 1st through December 31st. A minimum of 80 credit hours (1 CPE credit equals 50 minutes) which includes a minimum of 4 ethics credit, completed in the **prior and current year**. You may report more than 50 credits however you will only be credited with 50. If you are not sure how many credits you need to complete, log into our Interactive CPE Reporting system and it will show you how many hours you reported last year and how many hours you must complete.

WHEN: The deadline to report completed CPE is **January 31st**. The online reporting system is open throughout the year.

WHERE: www.isba.idaho.gov Click the Online Services tab, then the Online CPE Reporting tab.

HOW: Log in using your email address and PIN/Password (the same one used for license renewal). Record the program information as requested on the reporting site. You may enter courses throughout the year. Use the "Save and Logout" option to retain your information. Once you have completed your CPE for the year, click the submit button and **print** a copy for your records. Your report automatically attaches to your file in our office. To confirm your report has been submitted you can log back into the Interactive CPE Reporting system, look to see the reporting year. Your printed copy is your confirmation, no email is sent to you. Retain your CPE documentation for five (5) years.

II. ETHICS CPE REQUIREMENT

Four (4) credits of the 80 credits needs to be ethics. There is an Idaho state-specific ethics CPE requirement for first time licensees to be completed in the first calendar year of licensure. For those seeking to bring their license back into the active status, an Idaho state specific ethics course is a component of the requirement. A sampling of providers who offer an Idaho ethics course covering the Idaho Accountancy Act and Rules can be found on the Board's website under the CPE tab.

III. Late Filing

If you report during the month of February, the fine is \$100. An additional \$50 fine is added each month for late filings up to a maximum of \$300 for reporting done during the month of June. If you have any questions concerning late filing of your CPE, please call into the Board office or refer to the Idaho Accountancy Rules 400-408. **Please note:** As per Rule, the CPE Committee may request documentation of any reported CPE.

If **CPE is not completed and approved by June 30th**, your license will automatically be placed into lapsed status pursuant to Idaho Code 54-211(1)(e). You must reinstate your license to offer public accounting services and use the title.

For more details and information go to the CPE and FAQ page on this website.

<p>IT IS THE LICENSEE'S RESPONSIBILITY TO PRINT AND RETAIN A COPY OF THEIR CPE REPORT and SUPPORTING DOCUMENTATION IS TO BE RETAINED FOR 5 YEARS.</p>
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