### Zero-Based Regulation Prospective Analysis [Idaho State Board of Accountancy] [24-0000-2202F]

### 1. What is the specific legal authority for this proposed rule?

Statute Section (include direct link)	Is the authority mandatory or discretionary?
Idaho Code § 54-204 (1)	Mandatory

## 2. Define the specific problem that the proposed rule is attempting to solve? Can it be solved through non-regulatory means?

A Certified Public Accountant (CPA) oversees the fiscal integrity of financial systems globally. Financial institutions and individuals want and need reliable information when they are posed with questions of whether to loan to a potential borrower, facing an Internal Revenue Service Audit, or the prospects of buying or selling a business. Professional licensing is an important indicator of a baseline level of expertise and qualification. Without professional licensing, the burden of evaluating qualifications and competency would shift from expert licensing boards to individual consumers. Consumers seeking to hire a CPA would be left on their own to assess the professionals' abilities. This is an unreasonable and dangerous burden for consumers without the expertise to verify the competency of the person they are hiring.

Additionally, absent licensing, ensuring qualifications on the front-end would more than likely be replaced with case-by-case litigation when something goes wrong. This approach is inefficient and costly for consumers and importantly, it does nothing to prevent other consumers from hiring the same unqualified professional.

### Can it be solved through non-regulatory means?

Having licensed CPA's gives financial institutes and individual consumers the benefit of knowing they are using information from a licensed individual or firm who is trained and educated on using standards set for type of engagement they are performing. Examples include Standards on Tax Services and Audit and Attestation Standards to name a few. Also, eliminating licensing would eliminate the critical training and qualifications necessary for work that directly impacts public safety, trust and welfare. Errors in a corporate audit are not small matters that can be remedied by a bad review or word of mouth. A CPA's work must be done correctly the first time. Licensing boards provide the systems for ongoing education for professionals—critical in professions that must stay current with complicated and changing codes—and the means for enforcing standards and taking action against bad actors. Lastly, the regulation of CPA's is very uniform across 55 jurisdictions with a great deal of work being done to get to this point. Weakening licensing standards on a state-by-state basis will destroy the confidence in qualifications and completely disrupt existing mobility models. States will be less inclined to accept out-of-state licenses if some states have rigorous requirements and some states have weak requirements. This uniformity of standards

establishes a baseline of trust in the qualifications of practitioners from other states that makes it possible for professionals to move from one state to another and have their license acknowledged. This would result in it will becoming more difficult for professionals to move and maintain their careers across states.

## **3.** How have other jurisdictions approached the problem this proposed rule intends to address?

a. Is this proposed rule related to any existing federal law?

Federal citation	Summary of Law (include direct link)	How is the proposed Idaho rule more stringent? (if applicable)
	N/A	

### b. How does this proposed rule compare to other state laws?

State	Summary of Law (include direct link)	How is the proposed Idaho rule more stringent? (if applicable)
Washington	See attached Excel spreadsheet	Comparable to Idaho
Oregon		Comparable to Idaho
Nevada		Comparable to Idaho
Utah		Comparable to Idaho
Wyoming		Comparable to Idaho
Montana		Comparable to Idaho
Alaska		Comparable to Idaho
South Dakota		Comparable to Idaho

# c. If the Idaho proposed rule has a more stringent requirement than the federal government or the reviewed states, describe the evidence base or unique circumstances that justifies the enhanced requirement:

The Board's rules that relate to the protection of the health safety and welfare of the public are generally within the range of the regulatory parameters of the comparison jurisdictions. The regulation of accountants nationwide is predominantly governed by substantially uniform regulation. Idaho does not significantly differ from this uniform regulation.

### 4. What evidence is there that the rule, as proposed, will solve the problem?

CPAs are much sought after individuals in many capacities within business and industry. When you look at individual CPAs you see them in various roles such as Chief Executive Officers, Chief Financial Officers, Chief Operating Officers, Financial Controllers, and can be found on many Boards of Directors across the country. While these individuals are all highly successful, there is no denying that because of their title of CPA they were afforded numerous opportunities because of the profession they belong to and the standards they have been held to throughout their careers. People trust them.

There are two key studies that show importance of licensure for Certified Public Accountants. One covers the sentiment of the public to licensure and the second discusses the importance of licensure to the financial implications of licensure to individuals pursuing a license.

The Benenson Strategy Group (BSG) conducted a recent national study to understand public opinion toward professional licensing standards. BSG conducted interviews with 952 "likely voters"— individuals who are registered to vote and have voted in the 2016 or 2018 elections or indicated that they are likely to vote in the 2020 election. This was a national opinion study with a diverse respondent pool—mix of gender, age, race, and political ideology. Research was conducted from October 25 through November 6, 2019.

BSG's critical finding were that the public overwhelmingly supports licensing regulations for complex, highly technical professions that have a direct impact on public health, safety, and welfare. Research found that 75% of voters believe it is important to ensure qualifications for professionals in certain industries. And a majority of voters believe current professional licensing requirements protect the public and should not be reformed.

The public expects that professions tasked with safeguarding their physical and financial wellbeing are regulated. More than 70% of voters believe that regulating professionals in accounting, engineering, architecture, and related fields with high impact on public safety and welfare is important. Licensing standards are the public's preferred default position with 71% of voters believing professional licensing should be required unless it can be proven that eliminating licensing will not have a negative impact on public health and safety. The public is wary of the alternative approach: requiring licensing only when it is proven necessary for health and safety.

Professional licensing boards are also viewed favorably and are seen as critical regulatory entities. 67% of voters believe that consumers are best protected by a system that regulates education, examination, and experience standards—all of which are overseen by a professional licensing board. And the public intuitively understands what roles the boards play and why those roles are important. A majority of the public believes that it is "very important" that the boards oversee qualifications to enter a profession and regulate continuing education and certification standards.

Also, The Alliance for Responsible Professional Licensing (ARPL) commissioned Oxford Economics to produce a first of-its-kind quantitative research study, <u>Valuing Professional</u> <u>Licensing in the U.S.</u>, which explored the impacts of professional licensing in highly complex, technical fields.

The study produced the following findings: Across all professions and occupations, licensing is associated with a 6.5% average increase in hourly earnings, even after accounting for the job

holder's educational attainment, gender, and racial demographics. Among professionals in technical fields requiring significant education and training, a license narrows the genderdriven wage gap by about one third and the race-driven wage gap by about half. Minority CPAs can expect an 8.1% hourly wage increase on average after becoming licensed in their field. Female CPAs can expect a 6.1% hourly wage increase on average after becoming licensed in their field. Both white professionals and male professionals were shown to benefit from licensing too, but to a lesser degree. White CPAs can expect a 2.9% hourly wage increase after becoming licensed; and males in the profession can expect a 0.7% hourly wage increase after becoming licensed. Those in a profession requiring advanced education and training such as a CPA can expect a 3.6% wage increase after becoming licensed.

5.	What is the anticipated impact of the proposed rule on various stakeholders?
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Category	Potential Impact
Fiscal impact to the state General Fund, any	No impact on the state general fund.
dedicated fund, or federal fund	
Impact to Idaho businesses, with special	Minimal impact of licensure costs passed
consideration for small businesses	on to those that choose to practice in the
	profession.
Impact to any local government in Idaho	No impact to local government.

#### 6. What cumulative regulatory volume does this proposed rule add?

Category	Impact
Net change in word count	1434 less words
Net change in restrictive word count	No restrictive words in existing rules.

# Alaska

Idaho	AK	Comments
000. LEGAL AUTHORITY: This chapter is adopted under the		connecto
legal authority of Title 54, Chapter 2, Idaho Code.	s V	
<b>001. SCOPE:</b> These rules 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.		
004. INCORPORATION BY REFERENCE	, n	
AICPA Standards. The AICPA Professional Standards as applicable		
under the circumstances and at the time of the services, except as	$\checkmark$	
superseded by Section 54-206(8), Idaho Code.		
superseded by Section 54-200(8), idano code.		
CPE Standards. 2016 Statements on Standards for Continuing		
Professional Education Programs jointly approved by NASBA and		
AICPA.		
PCAOB Standards. The Standards issued by the Public Company		
Accountability Oversight Board, as applicable under the		
circumstances and at the time of the services.		
010. DEFINITIONS		
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.		
02. Board. The Board or its designated representative.	R 🗸	
		12 AAC 04.190. APPLICATION FOR EXAMINATION. (a) Each applicant must submit
		(1) a complete application on forms provided by the department;
	•••	<ul> <li>(1) a complete application of forms provided by the department;</li> <li>(2) the applicable fees established in 12 AAC 02.340;</li> </ul>
	Candidate is	(3) proof of meeting the requirements in AS 08.04.150 and 12 AAC 04.187; and
	not defined.	(4) if applying under AS 08.04.150(1)(C), verification of the supervising certified public accountant's license.
03. Candidate. Applicants approved to sit for the CPA Examination.	However, the	(b) Authorization to be scheduled to sit for the examination in 12 AAC $04.200(a)(1)$ is valid for 60 days after the
	AK rule	date of approval by the department.
	implies the	
	elements of	Authority: AS 08.04.070 AS 08.04.130 AS 08.04.150
	the ID rule.	
04. CPA Examination. Uniform Certified Public Accountant		
Examination.	R 🗸	
05. CPE. Continuing Professional Education.	R 🗸	
	•	(3) documentation showing the applicant's completion of at least 120 hours of approved continuing education,
06. Ethics CPE. Programs in ethics include topics such as ethical		in accordance with 12 AAC 04.310 - 12 AAC 04.410, during the 36 months immediately before the date of the
reasoning, state-specific statutes and rules, and standards of	•	application for reinstatement; no more than 16 of the hours required in this paragraph may be from continuing
professional conduct, including those of other applicable		education programs described in 12 AAC 04.360(5); at least four hours of the hours required in this paragraph must
regulatory bodies.		cover current ethics and statutes and regulations under AS 08.04 and 12 AAC 04.
07. NASBA. The National Association of State Boards of	<u> </u>	
Accountancy.		
08. National Candidate Database. The National Association of State		
Boards of Accountancy database of all CPA Examination		
candidates.	النظار ا	
	of the 120 hours	
	(during a 36	(3) documentation showing the applicant's completion of at least 120 hours of approved continuing education,
	month period) of	in accordance with 12 AAC 04.310 - 12 AAC 04.410, during the 36 months immediately before the date of the
09 .State-Specific Ethics for Idaho. A minimum two-hour (2) CPE	approved ethics	application for reinstatement, no more than 16 of the hours required in this paragraph may be from continuing
course on Idaho Accountancy Act and Rules, which is exempt from	must cover	education programs described in 12 AAC 04.360(5); at least four hours of the hours required in this paragraph must
the Statements on Standards for CPE.	ethics & statutes	cover current ethics and statutes and regulations under AS 08.04 and 12 AAC 04.
	and regulations - Ref in Statute &	
	Rule.	
10. Year of Review. The calendar year during which a peer review is		
conducted.	$\sim$	
11 X/ X/ I D 1 The truck is month (42) month data to		
11. Year Under Review. The twelve-month (12) period that is		

018. COMPLIANCE WITH THESE RULES - A licensee of the	•	
	$\checkmark$	
Board or an individual granted practice privileges is subject to	_	
the rules of the Board when rendering professional services.	R	
019. COMPUTATION OF TIME: 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	L' L'	
day unless the last day is a Saturday, Sunday, or legal holiday		
and then it is also excluded.		
020. GOOD MORAL CHARACTER	R 🗸	
021. NOTIFICATION OF CHANGE OF ADDRESS, FELONY		
CHARGES, OR ACTIONS TAKEN.		
100. CPA EXAMINATION: An applicant must pass the CPA		
Examination before applying for a CPA license. The CPA		
Examination is graded by the American Institute of Certified	. /	
Public Accountants and subject to review and acceptance by	$\mathbf{\vee}$	
the Board.	R	
101. EXAM APPLICATIONS: Applications to take the CPA		
Examination are to be made as prescribed in accordance with		
Section 54-208, Idaho Code.		
	Authorization to be schduled to sit	
102 AUTHORIZATION TO TEST AND NOTIFICATION TO	be schduled to sit for the exam is	
SCHEDULE: The Board will forward notification of eligibility in	valid for 60 days	
the form of an Authorization to Test (ATT) to NASBA. The ATT	after the date of	
is issued for the test section(s) for which the candidate	approval by the dept. Ref in Rule.	
applied. Candidates must pay the fees charged by the AICPA,	Notice to	
NASBA, and the test delivery service provider directly to	Senceane is not	
NASBA. The ATT will expire ninety (90) days after it is issued	mentioned in AK Statute or rules.	
if the candidate has not paid the appropriate fees. Eligible	Statute or rules.	
candidates will receive a Notice to Schedule (NTS) for the CPA		
Examination. 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.		
103. FAILURE TO APPEAR: A candidate who fails to appear for		
the CPA Examination forfeits all fees paid.		
104. CPA EXAM EDUCATIONAL QUALIFICATIONS: A		
candidate for the CPA examination provides evidence of		
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successful completion of a baccalaureate degree or its		
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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 <u>specified period of time</u> . 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 will be provided notice and opportunity for hearing. In such hearings,	X	
the Board decides: a. Whether or not there was cheating, and if so what remedy	IXI	
should be applied;		
b. Whether the candidate will be given credit for any portion of the examination completed in that session; and	$\mathbf{X}$	
c. Whether the candidate will be barred from taking the examination in future sittings, and if so, for how many sittings.	X	
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.	X	
107. SECURITY AND IRREGULARITIES: Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of security, unauthorized acquisition, or disclosure of the contents of an examination, suspected or actual negligence, errors, omissions, or irregularities in conducting an examination, or for any other reasonable cause or unforeseen circumstance.	Defines breaching the security provisions of a licensing exam as fraud or deceit in obtaining a license.	
INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE: Applications for initial licensure are to be made as prescribed in Section 54-207, Idaho Code, and are to comply with the following:	iicense.	
a. Applicants for licensure are to meet the provisions of Section 54-207(2), Idaho Code. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination is exempt from additional educational requirements.	~	
b. The Board will recognize:		
<ul> <li>Any college or university accredited by the Northwest Commission on Colleges or Universities or any other regional accrediting association having equivalent standards;</li> </ul>	~	
ii. Any independent senior college in Idaho certified by the State Department of Education for teacher training; and		
<li>iii. Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards.</li>	·	
c. An applicant is 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 conditions:	R ~	
<ol> <li>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:</li> </ol>	R 🔨	

ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of 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;	R	
iii. Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and 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.	R	
102. Experience a. An applicant is to provide evidence of one (1) year of experience as prescribed in Section 54-209, Idaho Code, and these rules. Experience consists 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 with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure.	R ~	
b. An applicant completes and submits the Verification of Employment and Experience Evaluation form(s). An applicant may be called to appear before the Board to supplement or verify evidence of experience.	R 🔨	
c. A licensee verifying experience will 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 will, upon request by the Board, explain in writing or in person the basis for such refusal.	R	
d. A licensee who is responsible for supervising attest services, and signs or authorizes someone to sign the accountant's report on the financial statement on behalf of the firm, is to meet the experience requirement set out in the AICPA statements on quality control standards.	~	
30. Examination on Code of Professional Conduct. Prior to licensure, applicants successfully complete a course in professional ethics that is acceptable to the Board.	~	
04. Initial License Application Fee. As prescribed in Rule 600. 201. Annual License Renewal And Late Fee.	R 🗸	
01. Renewal. Licenses expire on June 30 of each year.	$\checkmark$	
<b>02. Non-Renewal.</b> Individuals choosing not to renew their license are to notify the Board, on the renewal form by the expiration date. Individuals with lapsed licenses may not publicly display their wall certificates, use the title CPA or LPA, or provide services that are reserved to licensees.	~	
03. Late Fee. Licenses renewed after July 1, but before August 1, are subject to the late renewal fee as prescribed in Rule 600. After August 1, any license not renewed is deemed lapsed and is subject to reinstatement pursuant to Section 54- 211, Idaho Code.	~	
202. Practice Privileges.		

<b>01. Substantially Equivalent.</b> As prescribed in Section 54-227, Idaho Code, and these rules.	R 🗸	
02. Internet Disclosures. An individual entering into an	·· •	
engagement to provide professional services via a web site,		
pursuant to Idaho practice privileges, is to disclose on their	$\times$	
web site:		
a. Their principal state of licensure, license number, and		
address.	×	
b. A means for regulators and the public to contact a		
responsible licensee in charge at the firm regarding	X	
complaints, questions, or regulatory compliance.		
203. Reciprocal Licensure.		
01. Interstate Reciprocity. The requirements for a reciprocal		
license under Section 54-210(2), Idaho Code. Notwithstanding		
anything to the contrary, an individual whose principal place		
of business is not in this state and who holds a valid license or		
permit with unrestricted practice privileges as a Certified		
Public Accountant from any state that the NASBA National		
Qualification Appraisal Service has verified to be in		
substantial equivalence with the CPA licensure requirements		
of the AICPA/NASBA Uniform Accountancy Act is presumed to	$\checkmark$	
have the qualifications substantially equivalent to this state's	•	
requirements.	R	
02. International Reciprocity. The requirements for foreign		
reciprocal licensure under Section 54-210(5), Idaho Code,		
provided that the Board relies on the International		
Qualifications Appraisal Board for evaluation of foreign	$\mathbf{X}$	
credential equivalency. Such licensees are to report any		
investigations undertaken, or sanctions imposed, by a foreign		
credentialing body against the licensee's foreign credential.		
The Board will participate in joint investigations with foreign		
credentialing bodies and rely on evidence supplied by such		
bodies in disciplinary hearings. 300. Applicability Of Rules.		
01. Reliance. A certified public accountant or licensed public		
accountant is to hold the affairs of his clients in strict		
confidence, observe the standards incorporated by reference,	•	
promote sound and informative financial reporting, and		
maintain high standards of personal conduct.		
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.	R	
03. Rules. These rules do not comprise all acts that may be		
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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. 04. Applicability. These rules apply to all professional services	R	

05. Responsibility: A licensee is responsible for ensuring 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 comply with these rules. A licensee may not permit others to carry out, on his behalf, either with or without compensation, acts that, if carried out by the licensee, would place the licensee in violation of any laws.	X	
O6. Interpretation of Rules. In the interpretation and enforcement of these rules, the Board gives consideration, but not necessarily dispositive weight, to relevant interpretations, rulings and opinions issued by other states, and by appropriately authorized standard setting bodies.	X	
07. 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 Rules, and to provide reports to the Board. 301. Commissions And Contingent Fees.	AK has dedicated investigative staff.	
01. Acceptance. Licensees may accept commissions or contingent fees subject to Section 54-218, Idaho Code, the AICPA Code of Professional Conduct, and these rules.	×	
02. Disclosures. Any licensee who directly or indirectly accepts or agrees to accept such form of compensation is to disclose the terms of such compensation to the client. The disclosure is to be:	X	
a. In writing, clear, and conspicuous; and state the amount of the compensation or basis on which it will be computed; b. Made at or prior to the time of the recommendation or	×	
referral of the product or service for which the commission is paid, prior to the client retaining the licensee to whom the client has been referred for which a referral fee is paid, and prior to the time the licensee undertakes representation of or performance of the service upon which a contingent fee will be charged.	×	
302. Confidential Client Information.		
01. Confidentiality. A licensee is to protect and not disclose 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. O2. Exemptions. Nothing in these rules is construed as	R	
prohibiting the disclosure of information that is required to be disclosed:		
a. In reporting on the examination of financial statements;	X	
<ul> <li>b. In investigations by the Board or other accounting regulatory agency;</li> </ul>	X	
<ul> <li>c. In ethical investigations conducted in private professional organizations;</li> </ul>	X	
d. In the course of peer reviews;		
e. To other persons active in the organization performing services for that client on a need to know basis;	Ň	
f. To persons in the entity who need this information for the sole purpose of assuring quality control; or	X	
g. By any act of law.	X	

03. Disciplinary Proceedings. Members of the Board and investigative officers may not disclose any confidential client information that comes to their attention from licensees in disciplinary proceedings or otherwise, except that they may furnish such information to an investigative or disciplinary body.	~	
303. RECORDS		
A licensee is to furnish to his client or former client, upon request made within a reasonable time after original issuance of the document in question all client records, as that term is defined in the AICPA Code of Professional Conduct belonging to, or obtained from or on behalf of, the client that 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 are to be returned upon request by the client, whether the engagement has been terminated or the licensee has been paid for services rendered.	► R	
Tax Return, Other Reports, Working Papers Including Audit		
Documentation Made Part of Client's Records. A licensee who has been paid for the services rendered is to furnish to his client or former client, upon request, within a reasonable time after original issuance of the document in question the following records:		
a. A copy of a tax return of a client.	R 🗸	
b. A copy of any report, or other document, issued by the licensee to or for the client; and	R 🗸	
c. A copy of the licensee's working papers, to the extent that such working papers include records that 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. The information should be provided in the medium in which it is requested, provided it exists in that medium. The licensee does not have to convert information that is not in electronic format to an electronic format.	R	
02. Working Papers Including Audit Documentation Not a Part of the Client's Records. 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.	R	
03. Charges. A licensee does not have 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.	×	
304. FIRM NAMES		
01. General. A licensee may only provide professional services under a firm name that is not 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.	~	

<b>02. Title</b> . A firm may designate itself as "Certified Public Accountant(s)," "Licensed Public Accountant(s)" or "Public Accountant(s)" when a majority of its partners, shareholders, or members are actively licensed certified public accountants or licensed public accountants under the provisions of the Idaho Accountancy Act and Rules. The firm name may not include the name of a non-license owner, except as allowed in Subsection 304.01 if the title "CPA(s)" or "LPA(s)" is included in the firm name. The firm name may 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.	<b>v</b>	
305. COMMUNICATIONS.		
01. Response. Unless otherwise specified, a licensee is to respond within thirty (30) calendar days of the mailing to any communication in which the Board requests a response.	$\mathbf{X}$	
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 is to file a written answer to the complaint within twenty (20) calendar days of receipt, unless otherwise granted an extension of time by the Board.	~	
400. CPE BASIC REDQUIREMENTS - Demonstrate participation in a program of learning that meets the requirements as set forth in the Statement of Standards as referenced in Rule 004. CPE courses approved on NASBA's National Registry of CPE Sponsors, the AICPA, and state societies are deemed to meet the CPE requirements of this state. Responsibility for documenting the acceptability of the program and the validity of the credits rests with the licensee.	~	
01. Renewal. Licensees seeking active license renewal are to demonstrate that during the two (2) calendar years immediately preceding the date the reporting form is due that no less than eighty (80) hours of CPE are recorded, of which at least four (4) hours are ethics 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.	~	
02. New and Reciprocal. Completion of at least a two-hour (2) course on Idaho state-specific ethics during the calendar year that the license is issued. During the second calendar year of licensure, a minimum of thirty (30) hours is to be completed which may include an ethics component based on the prior year submission.	R	
401. CPE Reporting, Controls, And Late Fees.		
01. Reporting. No later than January 31 of each year, individuals renewing their licenses are to provide a signed reporting form either:	R 🔨	
<ul> <li>a. Disclosing the information pertaining to the educational programs submitted for qualification as prescribed in the CPE Standards; or</li> </ul>	R 🔨	
b. Applying for exception, extension, or exemption.	$\mathbf{X}$	
02. CPE Late Fees. A License will not be issued until the licensee files the reporting form with supporting documentation, pays the late filing as prescribed in Rule 600, license renewal fee and any other penalty the Board may impose.	X	
402. CPE Exceptions, Extensions, And Exemptions.		
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.	×	

a. Licensees asking for exceptions or extensions under these conditions apply 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 request not filed timely is subject to the late fee prescribed in Rule 600, in addition to any administrative action.	<b>√</b> R	
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 will 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.	×	
<b>02. Inactive or Retired.</b> Licensees who elect inactive or retired status are exempt from any CPE requirements as prescribed by Sections 54-211(c) and (d), Idaho Code. A licensee who has elected inactive or retired status may provide the following volunteer, uncompensated services: tax preparation services, participating in a government-sponsored business mentoring program, serving on the board of directors for a nonprofit or governmental organization, or serving on a government-appointed advisory board. If the CPA provides the foregoing volunteer, uncompensated services, the CPA has a duty to ensure that they hold the professional competencies necessary to offer these services.	AK allows for an "inactive" but not a "retired" status.	
403. Review And Audit Of CPE Reports.		
All signed CPE reports are subject to formal verification to		
determine qualification and sufficiency of hours reported. A	Not	
formal audit of CPE reported may be performed to determine	specifically	
whether hours reported qualify for credit. If a reporting form	mentioned. However, a	
is not approved, the licensee will be notified.	However, a NASBA 2021	
	quick poll	
	shows that AK	
	audits 10% of	
404. Notification.	CPE each year.	
A licensee is served a notice of noncompliance when it is		
determined the CPE requirement has not been fulfilled. The		
notice advises and provides opportunity for the deficiencies	×	
to be addressed. If the deficiencies remain, administrative		
action may be taken.		
405. Action.		
Following notice and hearing, the Board may suspend the		
license or take other action pursuant to Section 54-219, Idaho		
Code.	R 🗸	
406. Reinstatement And Re-Entry.		

An individual whose license has lapsed or is in a non-active	1	
status per Section 54-211, Idaho Code, is to complete no less		
than eighty (80) hours of CPE, of which at least four (4) hours		
are in ethics CPE with a minimum of two (2) hours to be in		
state specific ethics for Idaho, during the twelve (12) months		
immediately prior to applying for reinstatement or re-entry to		
an active license. The applicant is required to identify and		
complete a program of learning designed to demonstrate the	. /	
currency of the applicant's competencies directly related to	$\mathbf{\vee}$	
his area of service. Completion of the CPE will otherwise		
exempt the licensee from obtaining CPE hours during the		
calendar year of returning to an active license. 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		
to pay the difference between the cost of an inactive or		
retired license and the annual license renewal fee. An		
individual who is applying for reinstatement to an inactive or		
retired license is not required to meet a CPE requirement.		
407. Formerly Licensed.		
Any person who was licensed by the Board and who chose to	1	
let their license lapse, or had their license lapsed by the		
Board, may place the word "former" adjacent to their CPA or		
LPA title on any business card, letterhead, or any other	لنت	
document or device so long as at the time the license lapsed,	1	
the person was in good standing with the Board.		
408. Continuing Professional Education Committee.		
408. Continuing Professional Education Committee.		
	AK does not	
	appoint a	
<b>01. Appointment</b> . The Board may appoint a continuing	continuing	
	professional	
professional education committee. The committee consists 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 performs the following duties and is	do have a	
authorized to take all actions necessary to perform these	detailed	
duties:	chapter on	
	continuting	
	education as	
	show in "Note	
	A" below.	
a. To evaluate reported CPE to determine qualification.		
b. To consider applications for exceptions, extensions, and		
exemptions, and to assess penalties.		
c. To audit CPE reports and to consider other matters that		
may be assigned by the Board.		
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. 500. Purpose Of Firm Registration And Peer Review.		
500. Purpose of Firm Registration And Peer Review.		
The purpose of the program is to monitor compliance with	1	
applicable accounting and auditing standards adopted by	1	
generally recognized standard setting bodies. The program	1	
recirculary recognized standard setting podles. The program		
emphasizes appropriate education programs or remedial		
emphasizes appropriate education programs or remedial procedures that may be recommended or required where the		
emphasizes appropriate education programs or remedial procedures that may be recommended or required where the firm does not comply with appropriate professional		
emphasizes appropriate education programs or remedial procedures that may be recommended or required where the		
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emphasizes appropriate education programs or remedial procedures that 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 will take appropriate action to		
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emphasizes appropriate education programs or remedial procedures that 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 will take appropriate action to protect the public interest as authorized by Section 54-219, Idaho Code. <b>501. Issuance Of Reports And Form Of Practice.</b> A licensee can provide or offer to provide attest services or		
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emphasizes appropriate education programs or remedial procedures that 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 will take appropriate action to protect the public interest as authorized by Section 54-219, Idaho Code. <b>S01. Issuance Of Reports And Form Of Practice.</b> A licensee can provide or offer to provide attest services or issue reports on compilations only in a firm as defined by		

01. Participation. Any firm that issues reports on accounting and auditing engagements, including audits, reviews, compilations, prospective financial information, engagements performed in accordance with the PCAOB, and any examination, review or agreed-upon procedures engagement performed in accordance with the statement on standards for attestation engagements. A licensee who issues compilation reports through any form of business other than a firm is to participate in the peer review program. Such licensees are to meet the requirements for registration and peer review.	R	
02. Practice Privileges. Individuals with practice privileges in Idaho are to comply with the peer review requirements in the state of their principal place of business.	R 🗸	
503. Exemption From Participation.		
01. Firms. A firm that does not perform any of the services in Rule 502 is exempt from peer review. The firm is to notify the Board of such exemption in writing at the time of renewal of its registration. A firm that begins providing these services is to commence a peer review within eighteen (18) months of the date of the issuance of its initial report.	<b>√</b> R	
02. Licensees Not in Public Practice. A licensee who does not perform any of the services in Rule 502 is exempt from firm registration and peer review. The licensee is to notify the Board of such exemption in writing at the time of fittial CPA licensure and annually thereafter at the time of CPA or LPA license renewal. 03. Licensees Not Issuing Reports. A licensee who issues financial statements pursuant to Section 54-221(5), Idaho	R	
Code, is exempt from peer review.	s 🕶	
504. Scheduling Of The Peer Review.		
<ul> <li>01. Frequency. A firm performing any of the services in Rule</li> <li>S02 undergoes, at its own expense, a peer review</li> <li>commensurate in scope with its practice, not less than once in</li> <li>each three (3) years.</li> <li>02. Currently Enrolled. A firm currently enrolled in a program</li> </ul>	R 🔨	
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.	R 🔨	
03. Review Year. Each firm is to enroll with one (1) of the approved administering organizations. Each firm adopts the review date assigned by the appropriate administering organization and notifies the Board of such date.	R 🗸	
04. New Firms. Within one (1) year of registration with the Board, new firms are to enroll with an approved administering organization. The firm adopts the review date assigned and notifies the Board of such date. 05. Mergers or Combinations. In the event that two (2) or	R 🗸	
more firms are merged or combined, the resulting firm retains the peer review year of the firm with the largest number of accounting and auditing hours.	R 🔨	
06. Dissolutions or Separations. In the event that a firm is divided, the new firm(s) retains the review year of the former firm. In the event that the year under review is less than twelve (12) months, a review year will be assigned so that the review occurs within eighteen (18) months of the commencement of the new firm(s).	R	
07. Multi-State Practices. With respect to a multi-state firm, the Peer Review 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.	R	

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.	R 🗸	
<ul> <li>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.</li> <li>10. Just Cause. The Board may change a firm's peer review year for just cause.</li> </ul>		
505. Minimum Standards.	n •	
The minimum standards for peer review are contained in the Standards for Performing and Reporting on Peer Reviews section of the AICPA Standards. Peer review program are to 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 arrange and schedule their reviews in compliance with the procedures established by the administering organization and with the administering organization and with the Board in all matters related to the review.	~	
506. Reporting To The Board. 01. Firm Registration Form. All firms performing any of the		
per reviewable services in Rule 502 annually file a firm registration no later than September 30. The registration is on a form prescribed by the Board. Firm registrations filed after September 30 are subject to penalty for non-compliance pursuant to Rule 600.	R	
<b>02. Peer Review Documentation</b> . 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. Additionally, firms are to notify the Board within thirty (30) days of the date the peer reviewer or a team captain advises the firm that a grade of fail will be recommended. The Board reserves the right to obtain all other information relating to the peer review. The Board also has the authority to exempt for good cause firms who would otherwise have to file peer review documentation.	R	
507. Retention Of Documents Relating To Peer Reviews. Documents relating to peer reviews are to be retained as follows:		
01. Documents. All documentation necessary to establish that each peer review was performed in conformity with peer review standards adopted by the Board. These documents may include the peer review working papers, the peer review report, comment letters and related correspondence indicating the firm's concurrence or non-concurrence, and any proposed remedial actions and related implementation.	R	
02. Retention Period. Document retention is for a period of time corresponding to the designated retention period of the relevant administering organization and, upon request of the Committee, to be made available to it. In no event may the retention period be less than ninety (90) days from the date of acceptance of the review by the administering organization.	×	
508. Confidentiality.		
The letter and any documentation submitted to the Board pursuant to Rule 506.02 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.		

509. Remedies For Failure To Comply.		
01. Corrective Actions. The Board will take appropriate action to protect the public interest if the Board determines, through the peer review process or otherwise, that a firm's performance or reporting practices, or both, are not, or may not be, in accordance with applicable professional standards, or that the firm does not comply with peer review program requirements or with all or some of the reporting, remedial action, or fee penalty requirements of this section. The Board's actions may include, but are not limited to:	<b>~</b>	
a. The annual license of the principal(s) of a non-compliant firm will not be issued until the firm complies with all requirements of these rules, provided the licensee has met all licensing requirements; b. Requiring the firm to develop quality control procedures to		
provide a reasonable assurance that similar occurrences will not occur in the future;	×	
c. Requiring any individual licensee who had responsibility for, or who substantially participated in, the engagement(s) to successfully complete specific courses or types of continuing education as specified by the Board;	×	
d. Requiring the reviewed firm to engage a Board-approved licensee to conduct a Board-prescribed on-site field review of the firm's work product and practices or perform other investigative procedures to assess the degree or pervasiveness of nonconforming work product. The Board- approved licensee engaged by the firm will submit a report of the findings to the Board within thirty (30) days of the completion of the services. The cost of the Board-prescribed on-site review or other Board-prescribed procedures will be at the firm's expense;	X	
e. Requiring the reviewed firm responsible for engagement(s) to submit all or specified categories of its compilation or attest working papers and reports to a preissuance evaluation performed by a Board-approved license in a manner and for a duration prescribed by the Board. Prior to the firm issuing the reports on the engagements reviewed, the Board-approved licensee submits to a designee of the Board for the purpose of recommending that the Board accept a report of the findings, including the nature and frequency of recommended actions for the firm. The cost of the Board-approved preissuance evaluation will be at the firm's expense;	X	
f. Initiating an investigation to determine if additional discipline pursuant to Section 54-219, Idaho Code, is warranted. Notwithstanding the foregoing, absent an investigation the specific rating of a single peer review report is not a sufficient basis to warrant disciplinary action.	×	
02. Solicitation and Review of Other Sources. The Board may solicit, and review licensee reports and other information covered by the reports from clients, public agencies, banks, and other users of such information.	×	
510. Administering Organizations.		
Qualified administering organizations that register with, and are approved by the Board based on their adherence to the AICPA Peer Review minimum standards, include the peer review program of the American Institute of Certified Public Accountants (AICPA) and state CPA societies fully involved in the administration of the AICPA Peer Review Program and their successor organizations that meet the minimum standards.	R	

01. Appointment. The Board appoints an Oversight Committee consisting of no more than seven (7) members who are active licensees and possess extensive current experience in accounting and auditing services. No committee member may be a current member of the Board.	s 🗸	
<b>02.Responsibilities</b> . The committee acts in an advisory capacity to the Board with the following duties:		
a. Monitoring administrating organizations to provide reasonable assurance that peer reviews are being conducted and reported in accordance with the peer review minimum standards.	s 🗸	
<ol> <li>Visit annually the administering organizations to examine their procedures for administering the peer review program and meet with the organization's peer review committee during the consideration of peer review documents.</li> </ol>	×	
ii. Review, on the basis of random selection, a number of reviews performed by the administering organization which include, at a minimum, a review of the peer review report, the letter of comments (if any), the firm's response to the matters discussed in the letter of comments, the organization's acceptance letter outlining any additional corrective or monitoring procedures, and working papers on the selected review. The review of documents may be expanded if significant deficiencies, problems, or inconsistencies are discovered.	<b>√</b> s	
b. Reports to the Board on conclusions reached and makes recommendations to the adherence to Peer Review Standards. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved state societies, the committee may obtain and review the oversight program report to ensure that reviews are being conducted and reported on in accordance with the standards. Reports submitted may not contain information concerning specific firms or reviewers.	<b>√</b> s	
c. Based on the result of the foregoing procedures, the committee will make recommendation to the Board as to the continuing qualifications of the approved administering organizations.	s 🗸	
600. FEES.	$\checkmark$	

Note A:

ARTICLE 6. CONTINUING EDUCATION.

Section
300. Hours of continuing education required
310. Computation of nonacademic continuing education hours
320. Computation of academic continuing education hours
330. Challenged courses
340. Approved subjects
350. Nonacademic program criteria
360. Approved nonacademic continuing education
370. Individual study
380. Instructor or discussion leader
390. (Repealed)
400. Report of continuing education
410. "Reasonable cause or excusable neglect" defined
420. (Repealed)
430. Inactive licenses
440. Reinstatement of lapsed permit

### South Dakota Idaho Zero Base Regulation Project Idaho Zero Base Regulation Project Prospective Analysis $\checkmark$ = Substantially Equivalent in Rule S $\checkmark$ = Substantially Equivalent in Statute R $\checkmark$ = Substantially Equivalent - Referenced in Statue & Rule $\boxed{X}$ = Not Referenced in Statute or Rule

Idaho	SD		Comments
000. LEGAL AUTHORITY: This chapter is adopted under the			
legal authority of Title 54, Chapter 2, Idaho Code.	R 🗸		
001. SCOPE: These rules 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	s 🗸		
non-licensees.	3		
004. INCORPORATION BY REFERENCE			
AICPA Standards. The AICPA Professional Standards as applicable			
under the circumstances and at the time of the services, except as			
superseded by Section 54-206(8), Idaho Code.	$\sim$		
CPE Standards. 2016 Statements on Standards for Continuing			
Professional Education Programs jointly approved by NASBA and			
AICPA.			
	•		
PCAOB Standards. The Standards issued by the Public Company	•		
Accountability Oversight Board, as applicable under the			
circumstances and at the time of the services.	R V		
010. DEFINITIONS			
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.	•		
	. /		
<ol><li>Board. The Board or its designated representative.</li></ol>	s 🗸	Not defined but referenced in rule:	<li>(4) "Board," as defined in SDCL <u>36-20B-1</u>;</li>
03. Candidate. Applicants approved to sit for the CPA Examination.			
04. CPA Examination. Uniform Certified Public Accountant			
Examination.	s 🗸	Not defined but referenced throught t	he rules:
05. CPE. Continuing Professional Education.			
	V		
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.	R		
07. NASBA. The National Association of State Boards of	к		
Accountancy.			
recountency.			An application is the when specified by the board in the application form or instructions. The board shall forward antification of eligibility for the computer-based examination to the NASBA Varianal Cashidare Database. Each
08. National Candidate Database. The National Association of State	X		elighte candidate shall be notified of the time and place of the examination, or shall be instructed to independently contact a test center operator identified by the board to schedule the time and place for the examination, at a board approved
Boards of Accountancy database of all CPA Examination candidates.			
		Not defined but referenced in rule:	123 522
09 .State-Specific Ethics for Idaho. A minimum two-hour (2) CPE			
course on Idaho Accountancy Act and Rules, which is exempt from			
the Statements on Standards for CPE.			
	1	and attacked	
10. Year of Review. The calendar year during which a peer review is	<u>.</u>	see attached	
<ol> <li>Year of Review. The calendar year during which a peer review is conducted.</li> </ol>		1	
11. Year Under Review. The twelve-month (12) period that is	<b>•</b>	1	
reviewed.	$\checkmark$		
renewed.			
018. COMPLIANCE WITH THESE RULES - A licensee of the	<u>م</u>		
Board or an individual granted practice privileges is subject to			
the rules of the Board when rendering professional services.	s 🗸		
019. COMPUTATION OF TIME: 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	X		
day unless the last day is a Saturday, Sunday, or legal holiday			
and then it is also excluded.	1	1	
	c . /	Cross Refer	ences: Discretion to waive certain requirements, § 20:75:01:07; "Good moral character" defined, SDCL 36-20B-14.
020. GOOD MORAL CHARACTER	s 🗸	Referenced in rule: Cross Refer	
021. NOTIFICATION OF CHANGE OF ADDRESS, FELONY	R 🗸	Martine Cald I Cont	the design of the second se
CHARGES, OR ACTIONS TAKEN.	IV ▲	Notification of address change is only	in rule. Notification of address and Felony are in Statute.

<ul> <li>100. CPA EXAMINATION: An applicant must pass the CPA Examination before applying for a CPA license. The CPA Examination is graded by the American Institute of Certified Public Accountants and subject to review and acceptance by the Board.</li> <li>101. EXAM APPLICATIONS: Applications to take the CPA Examination are to be made as prescribed in accordance with Section 54-208, Idaho Code.</li> </ul>		
102 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. The ATT is issued for the test section(s) for which the candidate applied. Candidates must pay the fees charged by the AICPA, NASBA, and the test delivery service provider directly to NASBA. The ATT will expire ninety (90) days ofter it is issued if the candidate has not paid the appropriate fees. Eligible candidates will receive a Notice to Schedule (NTS) for the CPA Examination. 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.	~	An application is due when specified by the board in the application form or instructions. The board shall forward confidence of eligibility for the computer-based examination to the VASBA National Candidate Database. Each eligible candidate shall be notified of the time and place of the examination, or shall be instructed to independently contact a test center operator identified by the board to schedule the time and place for the examination, at a board approved test site.
103. FAILURE TO APPEAR: A candidate who fails to appear for the CPA Examination forfeits all fees paid.	$\checkmark$	
Tor the CPA examination fortents an tees paid. 104. CPA EXAM EDUCATIONAL QUALIFICATIONS: A candidate for the CPA examination provides evidence of successful completion of a baccalaureate degree or its equivalent to include 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 (at least thirty (30) quarter hours) are in accounting subjects. 105. TESTING PERIOD AND CREDIT.	~	20:75:02-24. Education. For the purpose of satisfying education requirements, in SDCI. 35: 20:5-15, a semester hour means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thirds, in addition to the statutory requirements, the following provisions apply:     (1) An accredited college or university is an institution which is accredited as defined in § 20:75:02:12, and     (2) Both a major in accounting and a course of study statestantially equivalent to a major in accounting must include 24 semester hours in accounting at the undergraduate level from an accredited college or university is an institution which is accredited college or university is an institution which is accredited as defined in § 20:75:02:12, and     (2) Both a major in accounting and a course of study statestantially equivalent to a major in accounting must include 24 semester hours in accounting at the undergraduate level from an accredited college or university, including elementary includes of advanced accounting. They must also include at least 24 semester hours in business courses, other than accounting courses, at the undergraduate or graduate level. A course may not be audited, but must appear as semester or quarter hour credit on an oficial transcript.
CPA Examination Credit. Candidates are to pass all four (4) test sections of the CPA Examination with a grade of seventy- five (75) or higher within an eighteen-month period which begins on the date that the first test section is passed. Candidates who do not pass all four (4) sections of the CPA Examination within the eighteen-month period lose credit for any test section(s) passed outside the eighteen-month period and that test section(s) is to be retaken.	~	
Extending the Term of Credit. The Board may extend the term of credit validity upon demonstration by the candidate that the credit was lost by reason of circumstances beyond the candidate's control.	$\checkmark$	
Transfer of Credit. 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.	~	
106. CHEATING.		
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.	~	
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 will be provided notice and opportunity for hearing. In such hearings, the Board decides: a. Whether or not there was cheating, and if so what remedy should be applied;	✓  ×	
b. Whether the candidate will be given credit for any portion of the examination completed in that session; and	×	
c. Whether the candidate will be barred from taking the examination in future sittings, and if so, for how many sittings.	X	

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.	X	
107. SECURITY AND IRREGULARITIES: Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of security, unauthorized acquisition, or disclosure of the contents of an examination, suspected or actual negligence, errors, omissions, or irregularities in conducting an examination, or for any other reasonable cause or unforeseen circumstance.	~	
INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE: Applications for initial licensure are to be made as prescribed in Section 54-207, Idaho Code, and are to comply with the following:		
a. Applicants for licensure are to meet the provisions of Section 54-207(2), Idaho Code. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination is exempt from additional educational requirements.	~	
b. The Board will recognize:		
<ul> <li>Any college or university accredited by the Northwest Commission on Colleges or Universities or any other regional accrediting association having equivalent standards;</li> </ul>	~	
ii. Any independent senior college in Idaho certified by the State Department of Education for teacher training; and	×	
<li>iii. Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards.</li>	X	
c. An applicant is 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 conditions:	s 🗸	
<ul> <li>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;</li> </ul>	$\checkmark$	
ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of 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;	~	
iii. Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and 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. 02. Experience	~	20:75:02:04. Education. For the purpose of satisfying education requirements in SDCI. 38:208-15, a samester hour means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thicks. In addition to the statutory requirements, the following provisions apply: (1) An accredited college or university is an institution which is accredited as defined in § 20:75:02:12, and (2) Both a major in accounting and a course of study substantially equivalent to a major in accounting mutuation of study substantially equivalent to a major in accounting mutuation and a course of study substantially equivalent to a major in accounting mutuation conversity, including elementary principles of accounting and a least one course in each of the following intermediate or advanced accounting, auditing, taxation, and cost accounting. They must also include at least 14 semester hours in business courses, other than accounting courses, at the undergraduate or graduate level. A course may not be audited, but must appear as semester or quarter hour credit on an official transcript.
U2. Experience a. An applicant is to provide evidence of one (1) year of experience as prescribed in Section 54-209, Idaho Code, and these rules. Experience consists 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 with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure.	~	

b. An applicant completes and submits the Verification of		
Employment and Experience Evaluation form(s). An applicant	•	
may be called to appear before the Board to supplement or	$\checkmark$	
verify evidence of experience.	•	
c. A licensee verifying experience will 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 will, upon request by the Board, explain in writing or in		
person the basis for such refusal.		
		An individual licensee responsible for the performance of lists services as defined in SDCL 36-208-2, who sign or authorize someone to sign on behalf of the firm, the accountant's report on the financial
d. A licensee who is responsible for supervising attest		statements as defined in SDCL 36-20B-3, shall have experience in auditing, compilation, or review, in any combination, which totals at least 375 hours. The individual's experience must be earned within a ten-year
services, and signs or authorizes someone to sign the		period immediately preceding the latest application for a certificate under the Act.
accountant's report on the financial statement on behalf of		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
the firm, is to meet the experience requirement set out in the	×	basis for such refusal. The board may require any licensee who has furnished evidence of an applicant's experience to substantiate the information.
		Any applicant may be required to appear before the board or its representative to supplement or verify evidence of experience. The board may inspect documentation relating to an applicant's claimed
AICPA statements on quality control standards.		experience
20 Examination on Code of Defensional Conduct C in t		20:75/03:05. Ethics examination. The ethics examination requirement of SDCL 36-208-16 is satisfied by verification of successful completion of the self-study course of the American Institute of Certified Public Accountants
30. Examination on Code of Professional Conduct. Prior to		entitled Professional Ethics: The MURPH's Comprehensive Course or its equivalent as determined by the board. Successful completion is achievement of a minimum score of 90 percent. The board may accept the passing score of an ethics
licensure, applicants successfully complete a course in	$\checkmark$	examination taken by an applicant as a requirement of a loard of another state. The applicant must bear the cost of the course or examination.
professional ethics that is acceptable to the Board.	•	солишином накля оу на оружена на и теритенти от а омаго от авлонет завет. Пле арриман ших оса на соок от не
	. /	
04. Initial License Application Fee. As prescribed in Rule 600.	$\mathbf{V}$	
201. Annual License Renewal And Late Fee.		
	./	An application for tectors of an active certificate must be received by the board by August 1 or must be postmarked by August 1. An application completed on the internet must be submitted on or before 11:59 p.m. central time on
	$\mathbf{v}$	August 1, to be considered on time. The fee for annual renewal submitted on time is \$50. The fee for annual renewal submitted late is \$100. Any licensee who submitted a renewal by the use of the internet agrees that submission of the
01. Renewal. Licenses expire on June 30 of each year.		renewal serves as the licensee's signature and verification of the information in the renewal.
02. Non-Renewal. Individuals choosing not to renew their		20:75-03:02. Non-renewal. An individual choosing not to renew a certificate shall notify the board of that intention prior to the expiration of that certificate and surrender the certificate to the board immediately upon its expiration.
license are to notify the Board, on the renewal form by the		
expiration date. Individuals with lapsed licenses may not		
publicly display their wall certificates, use the title CPA or	×	Any individual choosing not to renew that does not notify the board or surrender his or her certificate will be deemed to have an expired certificate. An individual with an expired certificate may not continue to perform or offer to
LPA, or provide services that are reserved to licensees.		perform accounting services in the State of South Dakota.
03. Late Fee. Licenses renewed after July 1, but before		
August 1, are subject to the late renewal fee as prescribed in		
Rule 600. After August 1, any license not renewed is deemed		
lapsed and is subject to reinstatement pursuant to Section 54-	¥	
211, Idaho Code.		
202. Practice Privileges.		
01. Substantially Equivalent. As prescribed in Section 54-227,		
Idaho Code, and these rules.	•	
02. Internet Disclosures. An individual entering into an		
engagement to provide professional services via a web site,		
pursuant to Idaho practice privileges, is to disclose on their	×	
web site:		
a. Their principal state of licensure, license number, and		
address.	$\times$	
b. A means for regulators and the public to contact a		
responsible licensee in charge at the firm regarding	X	
complaints, questions, or regulatory compliance.	ŝ	
203. Reciprocal Licensure.		
•		
01. Interstate Reciprocity. The requirements for a reciprocal		
license under Section 54-210(2), Idaho Code. Notwithstanding		
anything to the contrary, an individual whose principal place		
of business is not in this state and who holds a valid license or		
permit with unrestricted practice privileges as a Certified		
Public Accountant from any state that the NASBA National		
Qualification Appraisal Service has verified to be in		
substantial equivalence with the CPA licensure requirements		
of the AICPA/NASBA Uniform Accountancy Act is presumed to		
have the qualifications substantially equivalent to this state's requirements.	_	

02. International Reciprocity. The requirements for foreign reciprocal licensure under Section 54-210(5), Idaho Code, provided that the Board relies on the International Qualifications Appraisal Board for evaluation of foreign credential equivalency. Such licensees are to report any investigations undertaken, or sanctions imposed, by a foreign credentialing body against the licensee's foreign credential. The Board will participate in joint investigations with foreign credentialing bodies and rely on evidence supplied by such bodies in disciplinary hearings.	×	
300. Applicability Of Rules.		
01. Reliance. A certified public accountant or licensed public accountant is to hold the affairs of his clients in strict confidence, observe the standards incorporated by reference, promote sound and informative financial reporting, and maintain high standards of personal conduct.	~	
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.	R	
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.	~	
04. Applicability. These rules apply to all professional services offered or performed by licensees or individuals granted practice privileges, including tax and management advisory services.	R 🗸	
05. Responsibility. A licensee is responsible for ensuring 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 comply with these rules. A licensee may not permit others to carry out, on his behalf, either with or without compensation, acts that, if carried out by the licensee, would place the licensee in violation of any laws.	✓	
06. Interpretation of Rules. In the interpretation and enforcement of these rules, the Board gives consideration, but not necessarily dispositive weight, to relevant interpretations, rulings and opinions issued by other states, and by appropriately authorized standard setting bodies.	×	
07. 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 Rules, and to provide reports to the Board.	<b>√</b> s	
301. Commissions And Contingent Fees.		
01. Acceptance. Licensees may accept commissions or contingent fees subject to Section 54-218, Idaho Code, the AICPA Code of Professional Conduct, and these rules.	~	
02. Disclosures. Any licensee who directly or indirectly accepts or agrees to accept such form of compensation is to disclose the terms of such compensation to the client. The disclosure is to be:	~	
a. In writing, clear, and conspicuous; and state the amount of the compensation or basis on which it will be computed;	$\checkmark$	

b. Made at or prior to the time of the recommendation or		
referral of the product or service for which the commission is		
paid, prior to the client retaining the licensee to whom the		
client has been referred for which a referral fee is paid, and		
prior to the time the licensee undertakes representation of or		
performance of the service upon which a contingent fee will		
be charged.		
302. Confidential Client Information.		
01. Confidentiality. A licensee is to protect and not disclose		
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.		
02. Exemptions. Nothing in these rules is construed as		
prohibiting the disclosure of information that is required to		
be disclosed:		
	•	
<ul> <li>a. In reporting on the examination of financial statements;</li> </ul>		
b. In investigations by the Board or other accounting		
regulatory agency;		
c. In ethical investigations conducted in private professional		
organizations;		
	-	
d. In the course of peer reviews;		
e. To other persons active in the organization performing	•	
services for that client on a need to know basis;		
	•	
f. To persons in the entity who need this information for the		
sole purpose of assuring quality control; or	·	
g. By any act of law.	×	
03. Disciplinary Proceedings. Members of the Board and		
investigative officers may not disclose any confidential client		
information that comes to their attention from licensees in		
disciplinary proceedings or otherwise, except that they may		
furnish such information to an investigative or disciplinary		
body.	•	
303. RECORDS		
A licensee is to furnish to his client or former client, upon	1	
request made within a reasonable time after original issuance		
of the document in question all client records, as that term is		
defined in the AICPA Code of Professional Conduct belonging		
to, or obtained from or on behalf of, the client that the	1	
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 are to be returned upon		
request by the client, whether the engagement has been		
terminated or the licensee has been paid for services		
rendered.		
Tax Return, Other Reports, Working Papers Including Audit	İ	
Documentation Made Part of Client's Records. A licensee		
who has been paid for the services rendered is to furnish to		
his client or former client, upon request, within a reasonable	. /	
time after original issuance of the document in question the		
following records:		
a. A copy of a tax return of a client.	~	
	$\checkmark$	

c. A copy of the licensee's working papers, to the extent that such working papers include records that 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. The information should be provided in the medium in which it is requested, provided it exists in that medium. The licensee does not have to convert information that is not in electronic format to an electronic format.	~	
02. Working Papers Including Audit Documentation Not a Part of the Client's Records. 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.	~	
03. Charges. A licensee does not have 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.	× ×	Upor request, a locuse must finish to a client of former client any requested client-provided records, client records prepared by the member, or supporting records that are in the catabyd or control of the locuse of finar. A locuse may withhold client records prepared by the incense if the preparation of such records is not complete or there are fees due the locuse to the preparat how records. A license may withhold supporting records of these and there are fees due the locuse to the member for the specific rook product. A license may charge the client reasonable fee for the time and expanse incurred to retrieve and copy such records and require that such fee be paid before the records are provided to the client, provide the requested information in any format usable by the client, and make and retain copies of any records retrieve and copy such records and require that such fee be paid before the records are provided to the client.
304. FIRM NAMES		
<b>01. General.</b> A licensee may only provide professional services under a firm name that is not 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.	~	20:75:06:15. Firm name <sup>5</sup> s. A licensee may not practice public accountancy under a firm name that is misleading in any way. Names of one or more past partners, members, or shareholders may be included in the firm name of a successor organization. A partner surviving the death or withdrawal of all other partners may continue to practice under a partnership name for up to two years after becoming a sole practitioner.
<b>02. Title</b> . A firm may designate itself as "Certified Public Accountant(s)," "Licensed Public Accountant(s)" or "Public Accountant(s)" when a majority of its partners, shareholders, or members are actively licensed certified public accountants or licensed public accountants under the provisions of the Idaho Accountancy Act and Rules. The firm name may not include the name of a non-licensee owner, except as allowed in Subsection 304.01 if the title "CPA(s)" or "LPA(s)" is included in the firm name. The firm name may 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.	X	
305. COMMUNICATIONS.		
01. Response. Unless otherwise specified, a licensee is to respond within thirty (30) calendar days of the mailing to any communication in which the Board requests a response.	$\checkmark$	
<b>02. Complaints.</b> 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 is to file a written answer to the complaint within twenty (20) calendar days of receipt, unless otherwise granted an extension of time by the Board.	X	20.75:05:16. Communications from board. A licensee shall, when requested, respond to communications from the board within 30 days after the mailing of the communications by registered or certified mail to the address shown on the records of the board.
400. CPE BASIC REDQUIREMENTS - Demonstrate participation in a program of learning that meets the requirements as set forth in the Statement of Standards as referenced in Rule 004. CPE courses approved on NASBA's National Registry of CPE Sponsors, the AICPA, and state societies are deemed to meet the CPE requirements of this state. Responsibility for documenting the acceptability of the program and the validity of the credits rests with the licensee.	~	

01. Renewal. Licensees seeking active license renewal are to demonstrate that during the two (2) calendar years immediately preceding the date the reporting form is due that no less than eighty (80) hours of CPE are recorded, of which at least four (4) hours are ethics 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.	✓ s	36-208-27. Reserval of certificate—Continuing education requirement—Exception. For renewal of a certificate—Continuing education requirement—Exception. For renewal of a certificate—Continuing education requirement—Exception. For renewal of a certificate—Continuing education is a program of learning designed to maintain professional competency. The program of learning shall comply with rules, promulgated by the board pursuant to chapter 1-26. A license shall complet one hundred trends the evolution is a data that the every ranewal prior. The board rane, by rule promulgated pursuant to a data that is requirement for certificate bodies with do not perform or reperform for the public one or more kinds of every excession with the use of concumary and valuation is used and the every remease of reports on financial distances of of ever rune kinds of management advisory, financial advisory, consultang services, or the program of learning davice on tax matters. Any license granted such an ecception by the board must place the word, inactive, adjacent to their CPA title or PA title on any business card, letterhead, or any other document or device, with the exception of their CPA certificate or PA title appears.
<b>02. New and Reciprocal.</b> Completion of at least a two-hour (2) course on Idaho state-specific ethics during the calendar year that the license is issued. During the second calendar year of licensure, a minimum of thirty (30) hours is to be completed which may include an ethics component based on the prior year submission.	✓ ₽	36-208-16. Applicant to pass examination on rules of ethics. An applicant shall pass an examination covering the rules of ethics and professional conduct promulgated by the board pursuant to chapter 1-26. The examination may be part of the uniform CPA examination or may be a separate examination. 20:75:93-96. The examination. The ethics examination requirement of SDCL <u>36-309-16</u> is astified by verification of successful completion of the self-study course of the American Institute of Certified Public Accountants entited Professional Ethics. The AICPA's Comprehenses Course of its equivalent a determined by the board Successful completion is achievement of a minimum score of 90 percent. The board may accept the passing score of an ethics commination taken by an applicant is a requirement of a board of another stats. The applicant must be art the course or examination. In addition to the above thics exame requirement, the board may require candidates to complete an exam designed by the board, which assesses the candidates' knowledge of the statutes and regulations governing the practice of accounting in the art of Source and the part confidence of the statutes and regulations governing the practice of accounting in the state of Source Source and the accounter.
401. CPE Reporting, Controls, And Late Fees.	N	e comenta a conserva e localmente munec.
01. Reporting. No later than January 31 of each year, individuals renewing their licenses are to provide a signed reporting form either:	~	
<ul> <li>a. Disclosing the information pertaining to the educational programs submitted for qualification as prescribed in the CPE Standards; or</li> </ul>	$\checkmark$	
b. Applying for exception, extension, or exemption.	$\checkmark$	
02. CPE Late Fees. A License will not be issued until the licensee files the reporting form with supporting documentation, pays the late filing as prescribed in Rule 600, license renewal fee and any other penalty the Board may	~	Any license not resorved and which has not been summedied to the board, in detended to have expared. Any individual dening to rentor us expand license shall couply with the requirements of this section. The applicant dual pay all applicable free and penalthes for later filing for each year the license was expand. An applicable for renormal must be received by the board by August 1 or must be postmarked by August 1. An application coupleted on the interset must be submitted on or before 11:59 p.m. central time on August 1, to be considered on time. The for for annual renormal submitted in time is \$100.
impose.		An application for renewal is considered and the continuing education requirement has not been met and an extension has not been granted. Failure to receive a renewal notice does not constitute an adequate reason for fulling to renew the certificate in a tunchy manner.
402. CPE Exceptions, Extensions, And Exemptions.		
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.	~	
a. Licensees asking for exceptions or extensions under these conditions apply 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 request not filed timely is subject to the late fee prescribed in Rule 600, in addition to any administrative action.	R	
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 will 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 puis 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.	X	
02. Inactive or Retired. Licensees who elect inactive or retired status are exempt from any CPE requirements as prescribed by Sections 54-211(c) and (d), Idaho Code. A licensee who has elected inactive or retired status may provide the following volunteer, uncompensated services: tax preparation services, participating in a government-sponsored business mentoring program, serving on the board of directors for a nonprofit or governmental organization, or serving on a government-appointed advisory board. If the CPA provides the foregoing volunteer, uncompensated services, the CPA has a duty to ensure that they hold the professional competencies necessary to offer these services.		

All signed CPE reports are subject to formal verification to		
determine qualification and sufficiency of hours reported. A		
formal audit of CPE reported may be performed to determine		
whether hours reported qualify for credit. If a reporting form	. /	
is not approved, the licensee will be notified.	$\mathbf{v}$	
is not approved, the neersee will be notified.		Not specific - but implied
404. Notification.		Hotspeake Bat impiles
A licensee is served a notice of noncompliance when it is		
determined the CPE requirement has not been fulfilled. The	_	
notice advises and provides opportunity for the deficiencies		
to be addressed. If the deficiencies remain, administrative		
action may be taken.		
405. Action.		
Following notice and hearing, the Board may suspend the		
license or take other action pursuant to Section 54-219, Idaho	. /	
Code.	$\mathbf{v}$	
406. Reinstatement And Re-Entry.		
An individual whose license has lapsed or is in a non-active		
status per Section 54-211, Idaho Code, is to complete no less		
than eighty (80) hours of CPE, of which at least four (4) hours		20:75:06:02. Reinstatement or reissuance of suspended or revoked certificate, permit, or practice privileges. A petition for reinstatement or reissuance under this section must be accompanied by a fee of \$1,000 to cover
are in ethics CPE with a minimum of two (2) hours to be in		anticipated costs of the reinstatement proceeding. Anticipated costs include legal fees, court reporter costs, and service fees.
state specific ethics for Idaho, during the twelve (12) months		
immediately prior to applying for reinstatement or re-entry		The sector of the first state of the deal to the deal to the first state of the DM data of M The sector and the sector of the deal to the
to an active license. The applicant is required to identify and		Upon receipt of the application, the board shall schedule a formal hearing in accordance with SDCL chapter 1-26. The applicant must demonstrate at the hearing by clear and convincing evidence that the applicant has the
complete a program of learning designed to demonstrate the		qualifications necessary for initial issuance of a certificate or permit, that resumption of the practice of public accountancy or the exercise of practice privileges pursuant to SDCL 36-20B-66 or 36-20B-67 will not be detrimental to the
currency of the applicant's competencies directly related to		integrity and standing of the profession or subversive to the public interest, and that there is a good cause for the board to reinstate or reissue the certificate, permit, or practice privileges.
his area of service. Completion of the CPE will otherwise		
exempt the licensee from obtaining CPE hours during the		The board may not act on a subsequent application until the expiration of at least one year from the effective date of the board's last ruling on the preceding application.
calendar year of returning to an active license. 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		36-20B-53. Continuing professional education or peer review as condition for reissuance of certificate, license or permit.
to pay the difference between the cost of an inactive or	•	Before reissing or teminating the suspension of a certificate, license, permit, or registration under this section or of practice privileges under the provisions of § 36/08-46 or 36/08-47, and as a condition thereto, the board may require the applicant to show successful completion of specified continuing professional education. The board may make the teminationed of a certificate, license, permit, or registration or of practice privileges under the provisions of
retired license and the annual license renewal fee. An		require the applicant to show successful completion of specified continuung professional education. The board may make the (centralization) of a certificate, license, permit, or registration or of practice privileges under the provisions of
individual who is applying for reinstatement to an inactive or	D	§ 36-20B-66 or 36-20B-67 conditional and subject to satisfactory completion of a peer review conducted in such manner as the board may specify.
	n - not as	
	R - not as detailed as ID.	
retired license is not required to meet a CPE requirement.	detailed as ID.	
retired license is not required to meet a CPE requirement. 407. Formerly Licensed.	detailed as ID.	
retired license is not required to meet a CPE requirement. 407. Formerly Licensed. Any person who was licensed by the Board and who chose to	detailed as ID.	20:7548.13. Renewal of a South Dalota inactive certificate - Fees. Any person holding a valid certificate issued by this state prior to July 1, 2002, will be deemed to have met the experience requirements for licensure under
retired license is not required to meet a CPE requirement. 407. Formerly Licensed.	detailed as ID.	SDCL 36-20B-21. Any applicant who does not perform for the public one or more kinds of services involving the use of accounting as defined in SDCL 36-20B-27 will be required to renew certificates annually. However, an inactive
retired license is not required to meet a CPE requirement. 407. Formerly Licensed. Any person who was licensed by the Board and who chose to	detailed as ID.	
retired license is not required to meet a CPE requirement. <b>407. Formerly Licensed.</b> Any person who was licensed by the Board and who chose to let their license lapse, or had their license lapsed by the Board, may place the word "former" adjacent to their CPA or	detailed as ID.	SDC1_16_2082-11_Any applicant two does not perform for the public care or more kinds of services involving the two of accounting as defined in SDC1_36-208-27 will be required to remew certificates annually. However, an inactive certificate holder will not be required to cemply with the continuing professional education requirement as required by § 20.753.03.
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The purpose of the program is to monitor compliance with applicable accounting and auditing standards adopted by generally recognized standard setting bodies. The program emphasizes appropriate education programs or remedial procedures that 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, or a firm's failure to comply with professional standards is so egregious as to warrant continuing action, the Board will take appropriate action to protect the public interest as authorized by Section 54-219, Idaho Code. <b>501. Issuance Of Reports And Form Of Practice.</b>	R	
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. 502. Peer Review Program Participation.	R 🔨	
OI. Participation. Any firm that issues reports on accounting and auditing engagements, including audits, reviews, compilations, prospective financial information, engagements performed in accordance with the PCAOB, and any examination, review or agreed-upon procedures engagement performed in accordance with the statement on standards for attestation engagements. A licensee who issues compilation reports through any form of business other than a firm is to participate in the peer review program. Such licensees are to meet the requirements for registration and peer review.		
02. Practice Privileges. Individuals with practice privileges in Idaho are to comply with the peer review requirements in the state of their principal place of business.	R	
503. Exemption From Participation.		
01. Firms. A firm that does not perform any of the services in Rule 502 is exempt from peer review. The firm is to notify the Board of such exemption in writing at the time of renewal of its registration. A firm that begins providing these services is to commence a peer review within eighteen (18) months of the date of the issuance of its initial report.	~	
02. Licensees Not in Public Practice. A licensee who does not perform any of the services in Rule 502 is exempt from firm registration and peer review. The licensee is to 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. 03. Licensees Not Issuing Reports. A licensee who issues	~	
financial statements pursuant to Section 54-221(5), Idaho Code, is exempt from peer review.		
504. Scheduling Of The Peer Review. 01. Frequency. A firm performing any of the services in Rule		
502 undergoes, at its own expense, a peer review commensurate in scope with its practice, not less than once in each three (3) years.	~	
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.		
03. Review Year. Each firm is to enroll with one (1) of the approved administering organizations. Each firm adopts the review date assigned by the appropriate administering organization and notifies the Board of such date.	~	
04. New Firms. Within one (1) year of registration with the Board, new firms are to enroll with an approved administering organization. The firm adopts the review date assigned and notifies the Board of such date.	~	

05.Mergers or Combinations. In the event that two (2) or more firms are merged or combined, the resulting firm retains the peer review year of the firm with the largest number of accounting and auditing hours.	~	
66. Dissolutions or Separations. In the event that a firm is divided, the new firm(s) retains the review year of the former firm. In the event that the year under review is less than twelve (12) months, a review year will be assigned so that the review occurs within eighteen (18) months of the commencement of the new firm(s).	~	
07. Multi-State Practices. With respect to a multi-state firm, the Peer Review 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.	~	
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.	~	
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. 10. Just Cause. The Board may change a firm's peer review	~	
year for just cause.	$\checkmark$	
505. Minimum Standards.		
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 are to be carried out in conformity with these standards under the supervision of an administering organization angroved by the Board to administer peer reviews. Reviewed firms arrange and schedule their reviews in compliance with the procedures established by the administering organization and with the Board in all matters related to the review.	~	
506. Reporting To The Board.		
01. Firm Registration Form. All firms performing any of the peer reviewable services in Rule 502 annually file a firm registration no later than September 30. The registration is on a form prescribed by the Board. Firm registrations filed after September 30 are subject to penalty for non- compliance pursuant to Rule 600.	~	
<b>02. Peer Review Documentation</b> . 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. Additionally, firms are to notify the Board within thirty (30) days of the date the peer reviewer or a team captain advises the firm that a grade of fail will be recommended. The Board reserves the right to obtain all other information relating to the peer review. The Board also has the authority to exempt for good cause firms who would otherwise have to file peer review documentation.	~ X	(3) The firm under review must solumi to the reviewer the preceding processory strengt, the matters for further consideration, if any, the reviewed firm's response to the matters for further consideration, if any, the findings for further consideration, if any, the reviewed firm's response to the matters for further consideration, if any, the findings for further consideration, if any, the reviewed firm's response to the findings for further consideration, if any, the find letter of approval, and any board or review committee performance requirements.
507. Retention Of Documents Relating To Peer Reviews. Documents relating to peer reviews are to be retained as		
follows: 01. Documents. All documentation necessary to establish that each peer review was performed in conformity with peer review standards adopted by the Board. These documents may include the peer review working papers, the peer review report, comment letters and related correspondence indicating the firm's concurrence or non-concurrence, and any proposed remedial actions and related implementation.	~	

02. Retention Period. Document retention is for a period of time corresponding to the designated retention period of the relevant administering organization and, upon request of the Committee, to be made available to it. In no event may the retention period be less than ninety (90) days from the date of acceptance of the review by the administering organization.	× ×	20/50/517. Records <u>reteriors</u> A licensee shall comply with the record retention rules of the American Institute of Certified Public Accountants, United States Government Accountability Office, United States Securities and Exchange Commission, Public Compary Accounting Oversight Board, and United States Department of Labor as applicable to the engagement. 36:2015. Officer a leteral annually—Queries—Meeting—Registry of licenses—Records certified Public Accountants, United States Government Accountability Office, United States Securities and Exchange Commission, Public Compary Accounting Oversight Board, and United States Department of Labor as applicable to the engagement. 36:2015. Officer a leteral annually—Queries—Meeting—Registry of licenses—Records certified Public Accountants, United States Government Accountability of the meeting—Registry of licenses and place in any be determined by the board. The board shall have a and which shall by justicably socied. The board shall terms or arrange for the general for the general and the are filed with the board and addite returns. The board shall have a and which shall by justicably socied. The board shall terms or arrange for the general for the general and addite company and addite common and addite comments and addite common under out that are filed with the board and addite returns. Company and the state of the societ and that are filed with the board and addite returns. Company and the state of the societ and that are filed with the board and addite returns. Company and the state of the records.
508. Confidentiality.		
The letter and any documentation submitted to the Board pursuant to Rule 506.02 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.	~	
509. Remedies For Failure To Comply.		
01. Corrective Actions. The Board will take appropriate action to protect the public interest if the Board determines, through the peer review process or otherwise, that a firm's performance or reporting practices, or both, are not, or may not be, in accordance with applicable professional standards, or that the firm does not comply with peer review program requirements or with all or some of the reporting, remedial action, or fee penalty requirements of this section. The Board's actions may include, but are not limited to:	~	20:75:07:12. Response to findings for further consideration. The firm under review shall issue a response to findings for further consideration. The response shall contain the following:         (1) A statement addressing each finding in the reviewer's findings for further consideration;         (2) A statement of agreement or disagreement with the findings of the reviewer. The firm must provide reasons if it disagrees with the findings;         (3) A statement of agreement or disagreement with the <u>corrective</u> action recommended by the reviewer; and         (4) A schedule for correcting the findings.
a. The annual license of the principal(s) of a non-compliant firm will not be issued until the firm complies with all requirements of these rules, provided the licensee has met all licensing requirements;	X	
<ul> <li>Requiring the firm to develop quality control procedures to provide a reasonable assurance that similar occurrences will not occur in the future;</li> </ul>	$\checkmark$	
c. Requiring any individual licensee who had responsibility for, or who substantially participated in, the engagement(s) to successfully complete specific courses or types of continuing education as specified by the Board;	~	
d. Requiring the reviewed firm to engage a Board-approved licensee to conduct a Board-prescribed on-site field review of the firm's work product and practices or perform other investigative procedures to assess the degree or pervasiveness of nonconforming work product. The Board- approved licensee engaged by the firm will submit a report of the findings to the Board within thirty (30) days of the completion of the services. The cost of the Board-prescribed on-site review or other Board-prescribed procedures will be at the firm's expense;	<	
e. Requiring the reviewed firm responsible for engagement(s) to submit all or specified categories of its compilation or attest working papers and reports to a preissuance evaluation performed by a Board-approved licensee in a manner and for a duration prescribed by the Board. Prior to the firm issuing the reports on the engagements reviewed, the Board-approved licensee submits to a designee of the Board for the purpose of recommending that the Board frequency of recommended actions for the firm. The cost of the Board-approved preissuance evaluation will be at the firm's expense;	~	
f. Initiating an investigation to determine if additional discipline pursuant to Section 54-219, Idaho Code, is warranted. Notwithstanding the foregoing, absent an investigation the specific rating of a single peer review report is not a sufficient basis to warrant disciplinary action.	~	
02. Solicitation and Review of Other Sources. The Board may solicit, and review licensee reports and other information covered by the reports from clients, public agencies, banks, and other users of such information. 510. Administering Organizations.	~	

X

Qualified administering organizations that register with, and are approved by the Board based on their adherence to the AICPA Peer Review minimum standards, include the peer review program of the American Institute of Certified Public Accountants (AICPA) and state CPA societies fully involved in the administration of the AICPA Peer Review Program and their successor organizations that meet the minimum standards. <b>511. Peer Review Oversight Committee.</b>	~	
01. Appointment. The Board appoints an Oversight Committee consisting of no more than seven (7) members who are active licensees and possess extensive current experience in accounting and auditing services. No committee member may be a current member of the Board.	Implied	(5) The firm under review must submit to the reviewer the preceding peer review report, the natters for further consideration, if any, the reviewed firm's response to the matters for further consideration, if any, the findings for further consideration, if any, the findings for further consideration, if any the review experiments and any board or review vocantites performance requirements.
02.Responsibilities. The committee acts in an advisory capacity to the Board with the following duties:		
a. Monitoring administrating organizations to provide reasonable assurance that peer reviews are being conducted and reported in accordance with the peer review minimum standards.	×	
i. Visit annually the administering organizations to examine their procedures for administering the peer review program and meet with the organization's peer review committee during the consideration of peer review documents.	×	
ii. Review, on the basis of random selection, a number of reviews performed by the administering organization which include, at a minimum, a review of the peer review report, the letter of comments (if any), the firm's response to the matters discussed in the letter of comments, the organization's acceptance letter outlining any additional corrective or monitoring procedures, and working papers on the selected review. The review of documents may be expanded if significant deficiencies, problems, or inconsistencies are discovered.	×	
b. Reports to the Board on conclusions reached and makes recommendations to the adherence to Peer Review Standards. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved state societies, the committee may obtain and review the oversight program report to ensure that reviews are being conducted and reported on in accordance with the standards. Reports submitted may not contain information concerning specific firms or reviewers.	×	
c. Based on the result of the foregoing procedures, the committee will make recommendation to the Board as to the continuing qualifications of the approved administering organizations.	×	
600. FEES.		

## Washington Idaho Zero Base Regulation Project Prospective Analysis = Substantially Equivalent in Rule S = Substantially Equivalent in Statute R = Substantially Equivalent - Referenced in Statue & Rule X = Not Referenced in Statute or Rule

Idaho	WA	Comments
000. LEGAL AUTHORITY: This chapter is adopted under the	. /	
legal authority of Title 54, Chapter 2, Idaho Code.	$\checkmark$	
001. SCOPE: These rules 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.		
004. INCORPORATION BY REFERENCE		
AICPA Standards. The AICPA Professional Standards as applicable		
under the circumstances and at the time of the services, except as		
superseded by Section 54-206(8), Idaho Code.	•	
CPE Standards. 2016 Statements on Standards for Continuing		
Professional Education Programs jointly approved by NASBA and	$\checkmark$	
AICPA.		
PCAOB Standards. The Standards issued by the Public Company	. /	
Accountability Oversight Board, as applicable under the	$\mathbf{V}$	
circumstances and at the time of the services. 010. DEFINITIONS		
010. DEFINITIONS 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.		
02. Board. The Board or its designated representative.		
62. Board. The Board of its designated representative.	ľ	
03. Candidate. Applicants approved to sit for the CPA Examination.	×	
		"Applicant" means an individual who has applied: (a) To take the national uniform CPA examination;
04. CPA Examination. Uniform Certified Public Accountant		(a) to take the national matching exact similation. (b) For an initial individual license, an initial firm license, or initial registration as a resident nonlicensee owner;
Examination.		(c) To renew an individual license, a CPA-Inactive certificate, a CPA firm license, or registration as a resident nonlicensee firm owner;
	./	(d) To reinstate an individual license, a CPA-Inactive certificate, registration as a resident nonlicensee firm owner, or practice privileges.
05. CPE. Continuing Professional Education.	v	
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.	R 🗸	
07. NASBA. The National Association of State Boards of		
Accountancy.	$\checkmark$	
08. National Candidate Database. The National Association of State		
Boards of Accountancy database of all CPA Examination		
candidates.	$\sim$	
09 .State-Specific Ethics for Idaho. A minimum two-hour (2) CPE		
course on Idaho Accountancy Act and Rules, which is exempt from		
the Statements on Standards for CPE.	./	
	$\mathbf{v}$	
		Must have completed four CPE credit hours in ethics and regulation in Washington state.
10. Year of Review. The calendar year during which a peer review is	1.1	Must have completed <b>four CPE credit nours</b> in ethics and regulation in washington state.
conducted.		
11. Year Under Review. The twelve-month (12) period that is		
reviewed.	×	
018. COMPLIANCE WITH THESE RULES - A licensee of the		
Board or an individual granted practice privileges is subject	•	
to the rules of the Board when rendering professional		
services	Ť	

019. COMPUTATION OF TIME: 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.		
020. GOOD MORAL CHARACTER	R 🗸	
021. NOTIFICATION OF CHANGE OF ADDRESS, FELONY	•	
CHARGES, OR ACTIONS TAKEN.		
100. CPA EXAMINATION: An applicant must pass the CPA	•	
Examination before applying for a CPA license. The CPA		
Examination is graded by the American Institute of Certified	./	
Public Accountants and subject to review and acceptance by	$\mathbf{v}$	
the Board.		
101. EXAM APPLICATIONS: Applications to take the CPA	•	
Examination are to be made as prescribed in accordance		
with Section 54-208, Idaho Code.	•	
with section 54-208, idano code.		
102 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. The ATT		
is issued for the test section(s) for which the candidate		
applied. Candidates must pay the fees charged by the AICPA,		
NASBA, and the test delivery service provider directly to		
NASBA. The <b>ATT will expire ninety (90) days after it is</b>	•	
issued if the candidate has not paid the appropriate fees.		
Eligible candidates will receive a Notice to Schedule (NTS) for		
the CPA Examination. 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.		
sand, or until the curratate tests, whichever occurs list.		
103. FAILURE TO APPEAR: A candidate who fails to appear		
for the CPA Examination forfeits all fees paid.		
104. CPA EXAM EDUCATIONAL QUALIFICATIONS: A		
candidate for the CPA examination provides evidence of		
successful completion of a baccalaureate degree or its	1	
successful completion of a baccalaureace degree of its		
equivalent to include thirty (30) or more semester hours (or		
equivalent to include thirty (30) or more semester hours (or		
equivalent to include thirty (30) or more semester hours (or forty-five (45) or more quarter hours) in business	~	
equivalent to include thirty (30) or more semester hours (or forty-five (45) or more quarter hours) in business administration subjects of which at least twenty (20)	~	
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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	$\mathbf{v}$	
specified period of time.		
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 will	$\checkmark$	
be provided notice and opportunity for hearing. In such	•	
hearings, the Board decides:		
a. Whether or not there was cheating, and if so what remedy	X	
should be applied;		
b. Whether the candidate will be given credit for any portion		
of the examination completed in that session; and		
of the examination completed in that session, and	$\mathbf{C}$	
c. Whether the candidate will be barred from taking the		
examination in future sittings, and if so, for how many		
sittings.	$\sim$	
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.		
		Rules governing the formal adjudicative proceedings and the brief adjudicative proceedings before the board.
107. SECURITY AND IRREGULARITIES: Notwithstanding any		Except where they are inconsistent with the rules in this chapter and subject to additional rules that the board may adopt from time to time, adjudicative proceedings in and before the board are governed by the Administrative Procedure Act. dataset 74.65 RVC. and the uniform proceeding rule in the Washington Administrative Code. Advance 19.46 WAC.
other provisions under these rules, the Board may postpone		For certain types of decisions, the board has adopted an appeal process authorized by RCW 34.05.482 through 34.05.494 which is called a brief adjudicative proceeding. Decisions to which this appeal process will be
scheduled examinations, the release of grades, or the		applied are: (1) Denials of initial individual license applications, renewals, or applications for reinstatement;
issuance of certificates due to a breach of security,	X	<ol> <li>Denials of CPA-inactive certificate renewals or applications for reinstatement;</li> <li>Denials of initial resident nonlicense firm some registration applications, renewals, or applications or requests for reinstatement;</li> <li>Denials of this firm infecter applications, revenues, and amendments;</li> </ol>
unauthorized acquisition, or disclosure of the contents of an		
examination, suspected or actual negligence, errors,		(P) volume of our hypothesis as result of a determination by a lending agency of nonpayment or default on a federally or state-guaranteed student loan or service conditional scholarship; and (7) Lifts of stays of suspension from a board order.
		To appeal a decision you must submit your request for a brief adjudicative proceeding. In writing, to the board within 30 days after the decision by board staff is posted in the U.S. mail. The board chair or the board vice in a board vice aboard chair or the board within 30 days after the decision by board staff is posted in the U.S. mail. The board chair or the board vice in a board vice in a board vice in a board chair or the board within 30 days after the decision by board staff is posted in the U.S. mail. The board chair or the board vice in the board vice in a board vice in a board vice in the board vice in a board vice in the bo
omissions, or irregularities in conducting an examination, or		() The of days of suggering from a based road read of the suggering is needing, to be based robust in the 32 days after the decision by based robust in the USA and the based video of the based video o
for any other reasonable cause or unforeseen circumstance.		nyou are based and with the other in the index and proceeding, you may appear to be obtained with chain or designer. Consider you may appear index of the other into her into the other in
		proceeding other: The vice cliaits, or designers, becault, who called an order, will be provided to you at the last address you runnared to the dualo.
INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE:		
Applications for initial licensure are to be made as prescribed		
in Section 54-207, Idaho Code, and are to comply with the		
following:		
a. Applicants for licensure are to meet the provisions of		
Section 54-207(2), Idaho Code. An applicant for licensure		
who was accepted for the May 2000 CPA Examination or		
prior examination is exempt from additional educational		
	R	
b. The Board will recognize:	-	
b. The board will recognize.		
i Any college or university accredited by the Northwest		
i. Any college or university accredited by the Northwest		
Commission on Colleges or Universities or any other regional		
accrediting association having equivalent standards;		
ii. Any independent senior college in Idaho certified by the		
State Department of Education for teacher training; and	•	
iii. Accounting and business programs accredited by the		
Association to Advance Collegiate Schools of Business		
(AACSB) or any other accrediting agency having equivalent		
standards.	•	
c. An applicant is 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 conditions:		
<ol> <li>Earned a graduate degree with a concentration in</li> </ol>		
accounting from a program that is accredited in accounting by an accrediting agency approved by the Board	$\checkmark$	

ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of 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;	~	
iii. Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and 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. 202. Experience	~	
a. An applicant is to provide evidence of one (1) year of		
experience as prescribed in Section 54-209, Idaho Code, and these rules. Experience consists 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 with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure.	~	
b. An applicant completes and submits the Verification of Employment and Experience Evaluation form(s). An applicant may be called to appear before the Board to supplement or verify evidence of experience.	$\checkmark$	
c. A licensee verifying experience will 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 will, upon request by the Board, explain in writing or in person the basis for such refusal.	~	
d. A licensee who is responsible for supervising attest services, and signs or authorizes someone to sign the accountant's report on the financial statement on behalf of the firm, is to meet the experience requirement set out in the AICPA statements on quality control standards.	~	
30. Examination on Code of Professional Conduct. Prior to licensure, applicants successfully complete a course in professional ethics that is acceptable to the Board.	$\checkmark$	
04. Initial License Application Fee. As prescribed in Rule 600.	$\checkmark$	
201. Annual License Renewal And Late Fee.		
01. Renewal. Licenses expire on June 30 of each year.		
<b>02. Non-Renewal.</b> Individuals choosing not to renew their license are to notify the Board, on the renewal form by the expiration date. Individuals with lapsed licenses may not publicly display their wall certificates, use the title CPA or LPA, or provide services that are reserved to licensees.	~	
03. Late Fee. Licenses renewed after July 1, but before August 1, are subject to the late renewal fee as prescribed in Rule 600. After August 1, any license not renewed is deemed lapsed and is subject to reinstatement pursuant to Section 54-211, Idaho Code.	~	
202. Practice Privileges.		

<b>01. Substantially Equivalent.</b> As prescribed in Section 54-227, Idaho Code, and these rules.	./	
02. Internet Disclosures. An individual entering into an	Ť	
engagement to provide professional services via a web site, pursuant to Idaho practice privileges, is to disclose on their	×	
web site:		
<ul> <li>a. Their principal state of licensure, license number, and address.</li> </ul>	×	
b. A means for regulators and the public to contact a		
responsible licensee in charge at the firm regarding	×	
complaints, questions, or regulatory compliance. 203. Reciprocal Licensure.		
<b>01. Interstate Reciprocity.</b> The requirements for a reciprocal license under Section 54-210(2), Idaho Code.		
Notwithstanding anything to the contrary, an individual		
whose principal place of business is not in this state and who		
holds a valid license or permit with unrestricted practice privileges as a Certified Public Accountant from any state		
that the NASBA National Qualification Appraisal Service has		
verified to be in substantial equivalence with the CPA	×	
licensure requirements of the AICPA/NASBA Uniform Accountancy Act is presumed to have the qualifications		
substantially equivalent to this state's requirements.		
<b>02. International Reciprocity.</b> The requirements for foreign reciprocal licensure under Section 54-210(5), Idaho Code,		
provided that the Board relies on the International		
Qualifications Appraisal Board for evaluation of foreign		
credential equivalency. Such licensees are to report any investigations undertaken, or sanctions imposed, by a foreign		
credentialing body against the licensee's foreign credential.	./	
The Board will participate in joint investigations with foreign	V	
credentialing bodies and rely on evidence supplied by such		
bodies in disciplinary hearings. 300. Applicability Of Rules.		
<b>01. Reliance.</b> A certified public accountant or licensed public accountant is to hold the affairs of his clients in strict		
confidence, observe the standards incorporated by	. /	
reference, promote sound and informative financial	V	
reporting, and maintain high standards of personal conduct. <b>02. Acceptance of Licensure.</b> 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	$\checkmark$	
honest in relations with clients, fellow practitioners and the	·	
public.		
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.		
04. Applicability. These rules apply to all professional		
04. Applicability. These rules apply to all professional services offered or performed by licensees or individuals granted practice privileges, including tax and management	$\checkmark$	
05. Responsibility. A licensee is responsible for ensuring 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 comply with these rules. A		
licensee may not permit others to carry out, on his behalf,		
either with or without compensation, acts that, if carried out	. /	
by the licensee, would place the licensee in violation of any	·	
laws.		
Idws.		
06. Interpretation of Rules. In the interpretation and		
enforcement of these rules, the Board gives consideration,		
but not necessarily dispositive weight, to relevant	. /	
interpretations, rulings and opinions issued by other states,		
and by appropriately authorized standard setting bodies.		
07. Investigative Committee. The Board may appoint an		(5) The governor shall appoint an executive director of the board, who shall serve at the pleasure of the governor. The executive director may employ such personnel as is appropriate for carrying out the purposes of this
		chapter. The executive director shall hold a valid Washington license. The board may arrange for such volunteer assistance as it requires to perform its duties. Individuals or committees assisting the board constitute volunteers
investigative committee of not less than three (3) members		
consisting of active licensees in good standing. The	· ·	for purposes of chapter 4.92 RCW.
	_	
committee duties are to direct the review and investigation	1	
of complaints of violations of the Idaho Accountancy Act and	. /	
Rules, and to provide reports to the Board.	s 🗸	Hired staff conduct investigations
301. Commissions And Contingent Fees.		
	1	
01. Acceptance. Licensees may accept commissions or	l 🔺	
contingent fees subject to Section 54-218, Idaho Code, the		
	<b>v</b>	
AICPA Code of Professional Conduct, and these rules.		
02. Disclosures. Any licensee who directly or indirectly		
accepts or agrees to accept such form of compensation is to		
disclose the terms of such compensation to the client. The	. /	
disclosure is to be:		
disclosure is to be:	•	
a. In writing, clear, and conspicuous; and state the amount of	. /	
the compensation or basis on which it will be computed;	•	
b. Made at or prior to the time of the recommendation or		
referral of the product or service for which the commission is		
paid, prior to the client retaining the licensee to whom the		
client has been referred for which a referral fee is paid, and	1	
	1	
prior to the time the licensee undertakes representation of	. /	
or performance of the service upon which a contingent fee		
	1 -	
will be charged.		
302. Confidential Client Information.		
01. Confidentiality. A licensee is to protect and not disclose		
	1	
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	1	
heirs, successors or personal representatives, or others		
legally authorized to give such consent on behalf of the	•	
	1	
client.		
02. Exemptions. Nothing in these rules is construed as		
prohibiting the disclosure of information that is required to		
be disclosed:		
	•	
a. In reporting on the examination of financial statements;		
b. In investigations by the Board or other accounting		
regulatory agency;	$\checkmark$	
c. In ethical investigations conducted in private professional	$\checkmark$	
c. In ethical investigations conducted in private professional		
c. In ethical investigations conducted in private professional organizations;		
c. In ethical investigations conducted in private professional		
c. In ethical investigations conducted in private professional organizations;		
c. In ethical investigations conducted in private professional organizations; d. In the course of peer reviews;		
<ul> <li>c. In ethical investigations conducted in private professional organizations;</li> <li>d. In the course of peer reviews;</li> <li>e. To other persons active in the organization performing</li> </ul>		
c. In ethical investigations conducted in private professional organizations; d. In the course of peer reviews;		
<ul> <li>c. In ethical investigations conducted in private professional organizations;</li> <li>d. In the course of peer reviews;</li> <li>e. To other persons active in the organization performing services for that client on a need to know basis;</li> </ul>	> > > > >	
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<ul> <li>c. In ethical investigations conducted in private professional organizations;</li> <li>d. In the course of peer reviews;</li> <li>e. To other persons active in the organization performing services for that client on a need to know basis;</li> <li>f. To persons in the entity who need this information for the</li> </ul>	> > > > > > > > > >	
<ul> <li>c. In ethical investigations conducted in private professional organizations;</li> <li>d. In the course of peer reviews;</li> <li>e. To other persons active in the organization performing services for that client on a need to know basis;</li> </ul>	> > > > > >	
<ul> <li>c. In ethical investigations conducted in private professional organizations;</li> <li>d. In the course of peer reviews;</li> <li>e. To other persons active in the organization performing services for that client on a need to know basis;</li> <li>f. To persons in the entity who need this information for the</li> </ul>		

03. Disciplinary Proceedings. Members of the Board and investigative officers may not disclose any confidential client information that comes to their attention from licensees in disciplinary proceedings or otherwise, except that they may furnish such information to an investigative or disciplinary body.	>	
303. RECORDS		
A licensee is to furnish to his client or former client, upon request made within a reasonable time after original issuance of the document in question all client records, as that term is defined in the AICPA Code of Professional Conduct belonging to, or obtained from or on behalf of, the client that 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 are to be returned upon request by the client, whether the engagement has been terminated or the licensee has been paid for services rendered.	~	
Tax Return, Other Reports, Working Papers Including Audit		
Documentation Made Part of Client's Records. A licensee who has been paid for the services rendered is to furnish to his client or former client, upon request, within a reasonable time after original issuance of the document in question the following records:	~	
a. A copy of a tax return of a client.		
b. A copy of any report, or other document, issued by the licensee to or for the client; and	$\checkmark$	
c. A copy of the licensee's working papers, to the extent that such working papers include records that 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. The information should be provided in the medium in which it is requested, provided it exists in that medium. The licensee does not have to convert information that is not in electronic format to an electronic format.	~	
02. Working Papers Including Audit Documentation Not a Part of the Client's Records. 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.	~	
03. Charges. A licensee does not have 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.	×	
304. FIRM NAMES		
01. General. A licensee may only provide professional services under a firm name that is not 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 partners/in pame for up to two (2) years after becoming a sole practitioner.	~	

02. Title. A firm may designate itself as "Certified Public Accountant(s)," "Licensed Public Accountant(s)" or "Public Accountant(s)" when a majority of its partners, shareholders, or members are actively licensed certified public accountants or licensed public accountants under the provisions of the Idaho Accountancy Act and Rules. The firm name may not include the name of a non-licensee owner, except as allowed in Subsection 304.01 if the title "CPA(s)" or "LPA(s)" is included in the firm name. The firm name may not include the name of a person who is not a CPA or LPA if the title "Public Accountants(s)" is included in the firm name.		
305. COMMUNICATIONS.		
01. Response. Unless otherwise specified, a licensee is to respond within thirty (30) calendar days of the mailing to any communication in which the Board requests a response.	~	
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 is to file a written answer to the complaint within twenty (20) calendar days of receipt, unless otherwise granted an extension of time by the Board.	~	
400. CPE BASIC REDQUIREMENTS - Demonstrate participation in a program of learning that meets the requirements as set forth in the Statement of Standards as referenced in Rule 004. CPE courses approved on NASBA's National Registry of CPE Sponsors, the AICPA, and state societies are deemed to meet the CPE requirements of this state. Responsibility for documenting the acceptability of the program and the validity of the credits rests with the licensee.	~	
<b>01. Renewal.</b> Licensees seeking active license renewal are to demonstrate that during the two (2) calendar years immediately preceding the date the reporting form is due that no less than eighty (80) hours of CPE are recorded, of which at least four (4) hours are ethics 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.	~	
02. New and Reciprocal. Completion of at least a two-hour (2) course on Idaho state-specific ethics during the calendar year that the license is issued. During the second calendar year of licensure, a minimum of thirty (30) hours is to be completed which may include an ethics component based on the prior year submission.	~	
401. CPE Reporting, Controls, And Late Fees. 01. Reporting. No later than January 31 of each year,		
individuals renewing their licenses are to provide a signed reporting form either:	$\checkmark$	
<ul> <li>a. Disclosing the information pertaining to the educational programs submitted for qualification as prescribed in the CPE Standards; or</li> </ul>	$\checkmark$	
b. Applying for exception, extension, or exemption.	$\checkmark$	
02. CPE Late Fees. A License will not be issued until the licensee files the reporting form with supporting documentation, pays the late filing as prescribed in Rule 600, license renewal fee and any other penalty the Board may impose.		
402. CPE Exceptions, Extensions, And Exemptions.		
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.	~	

a. Licensees asking for exceptions or extensions under these conditions apply 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 request not filed timely is subject to the late fee prescribed in Rule 600, in addition	~	
to any administrative action.	•	
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 will 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	X	
with state-specific ethics for Idaho is to complete the course plus fifty percent (50%) penalty hours in ethics CPE prior to April 30.		
<b>02. Inactive or Retired</b> . Licensees who elect inactive or retired status are exempt from any CPE requirements as		
prescribed by Sections 54-211(c) and (d), Idaho Code. A		
licensee who has elected inactive or retired status may		
provide the following volunteer, uncompensated services:		
tax preparation services, participating in a government- sponsored business mentoring program, serving on the		
board of directors for a nonprofit or governmental		
organization, or serving on a government-appointed advisory	•	
board. If the CPA provides the foregoing volunteer,		
uncompensated services, the CPA has a duty to ensure that		
they hold the professional competencies necessary to offer these services.		
403. Review And Audit Of CPE Reports.		
All signed CPE reports are subject to formal verification to		
determine qualification and sufficiency of hours reported. A		
formal audit of CPE reported may be performed to		
determine whether hours reported qualify for credit. If a reporting form is not approved, the licensee will be notified.	$\checkmark$	
404. Notification.		
A licensee is served a notice of noncompliance when it is		
determined the CPE requirement has not been fulfilled. The		
notice advises and provides opportunity for the deficiencies to be addressed. If the deficiencies remain, administrative		
action may be taken.	•	
405. Action.		
Following notice and hearing, the Board may suspend the		
license or take other action pursuant to Section 54-219,		
Idaho Code. 406. Reinstatement And Re-Entry.	•	
An individual whose license has lapsed or is in a non-active		
status per Section 54-211, Idaho Code, is to complete no less		
than eighty (80) hours of CPE, of which at least four (4) hours		
are in ethics CPE with a minimum of two (2) hours to be in		
state specific ethics for Idaho, during the twelve (12) months immediately prior to applying for reinstatement or re-entry		
to an active license. The applicant is 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. Completion of the CPE will otherwise		
exempt the licensee from obtaining CPE hours during the calendar year of returning to an active license. If a licensee	v	
applies for re-entry during a license period and has already		
paid the fee for an inactive or retired license, the licensee is		
to pay the difference between the cost of an inactive or		
retired license and the annual license renewal fee. An		

407. Formerly Licensed.		
Any person who was licensed by the Board and who chose to		
let their license lapse, or had their license lapsed by the		
Board, may place the word "former" adjacent to their CPA or		
LPA title on any business card, letterhead, or any other	./	
document or device so long as at the time the license lapsed,	$\mathbf{v}$	
the person was in good standing with the Board.		
408. Continuing Professional Education Committee.		
01. Appointment. The Board may appoint a continuing		(5) The governor shall appoint an executive director of the board, who shall serve at the pleasure of the governor. The executive director may employ such personnel as is appropriate for carrying out the purposes of this
professional education committee. The committee consists		chapter. The executive director shall hold a valid Washington license. The board may arrange for such volunteer assistance as it requires to perform its duties. Individuals or <u>committees</u> assisting the board constitute volunteers
of not less than five (5) members who are active licensees of		for purposes of chapter 4.92 RCW.
this state, in good standing, and who need not be members		
of this Board. The committee performs the following duties	•	
and is authorized to take all actions necessary to perform	$\checkmark$	
these duties:		
a. To evaluate reported CPE to determine qualification.		
b. To consider applications for exceptions, extensions, and		
exemptions, and to assess penalties.		
c. To audit CPE reports and to consider other matters that	./	
may be assigned by the Board.	$\mathbf{\vee}$	
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.		
500. Purpose Of Firm Registration And Peer Review.		
The purpose of the program is to monitor compliance with		
applicable accounting and auditing standards adopted by		
generally recognized standard setting bodies. The program		
emphasizes appropriate education programs or remedial		
procedures that 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 will take appropriate		
action to protect the public interest as authorized by Section	~	
54-219, Idaho Code.		
501. Issuance Of Reports And Form Of Practice.		
A licensee can 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	$\mathbf{V}$	
Section 54-221(4), Idaho Code. 502. Peer Review Program Participation.		
<b>01. Participation</b> . Any firm that issues reports on accounting		
and auditing engagements, including audits, reviews,		
compilations, prospective financial information,		
engagements performed in accordance with the PCAOB, and		
any examination, review or agreed-upon procedures		
engagement performed in accordance with the statement on		
standards for attestation engagements. A licensee who issues		
compilation reports through any form of business other than		
a firm is to participate in the peer review program. Such	./	
licensees are to meet the requirements for registration and	$\checkmark$	
peer review.		
02. Practice Privileges. Individuals with practice privileges in		
Idaho are to comply with the peer review requirements in	. /	
the state of their principal place of business.	V	
503. Exemption From Participation.		
01. Firms. A firm that does not perform any of the services in		
Rule 502 is exempt from peer review. The firm is to notify the		
Board of such exemption in writing at the time of renewal of		
its registration. A firm that begins providing these services is		
to commence a peer review within eighteen (18) months of		
the date of the issuance of its initial report.	•	
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02. Licensees Not in Public Practice. A licensee who does not		
perform any of the services in Rule 502 is exempt from firm		
registration and peer review. The licensee is to notify the		
Board of such exemption in writing at the time of initial CPA	. /	
	$\mathbf{V}$	
licensure and annually thereafter at the time of CPA or LPA		
license renewal.		
03. Licensees Not Issuing Reports. A licensee who issues		
financial statements pursuant to Section 54-221(5), Idaho	. /	
Code, is exempt from peer review.	$\mathbf{V}$	
504. Scheduling Of The Peer Review.		
<b>01. Frequency</b> . A firm performing any of the services in Rule		
502 undergoes, at its own expense, a peer review		
commensurate in scope with its practice, not less than once	$\checkmark$	
in each three (3) years.	•	
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	$\mathbf{V}$	
administering organization.		
03. Review Year. Each firm is to enroll with one (1) of the		
approved administering organizations. Each firm adopts the		
review date assigned by the appropriate administering	. /	
organization and notifies the Board of such date.		
-		
04. New Firms. Within one (1) year of registration with the		
Board, new firms are to enroll with an approved	- I	
administering organization. The firm adopts the review date		
	<b>▼</b>	
assigned and notifies the Board of such date.		
05.Mergers or Combinations. In the event that two (2) or		
more firms are merged or combined, the resulting firm		
retains the peer review year of the firm with the largest	$\checkmark$	
number of accounting and auditing hours.	•	
number of accounting and additing nours.		
06. Dissolutions or Separations. In the event that a firm is		
divided, the new firm(s) retains the review year of the former		
firm. In the event that the year under review is less than		
twelve (12) months, a review year will be assigned so that		
the review occurs within eighteen (18) months of the	×	
commencement of the new firm(s).		
07. Multi-State Practices. With respect to a multi-state firm.		
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the Peer Review Oversight Committee may accept a peer		
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FOC Describer To The Description		
506. Reporting To The Board.		
01. Firm Registration Form. All firms performing any of the		
peer reviewable services in Rule 502 annually file a firm		
registration no later than September 30. The registration is		
on a form prescribed by the Board. Firm registrations filed		
after September 30 are subject to penalty for non-	•	
compliance pursuant to Rule 600.		
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. Additionally, firms are to notify the Board		
within thirty (30) days of the date the peer reviewer or a		
team captain advises the firm that a grade of fail will be		
recommended. The Board reserves the right to obtain all	<b>v</b>	
other information relating to the peer review. The Board also		
has the authority to exempt for good cause firms who would		
otherwise have to file peer review documentation.		
507. Retention Of Documents Relating To Peer Reviews.		
Documents relating to peer reviews are to be retained as		
follows:		
01. Documents. All documentation necessary to establish		
that each peer review was performed in conformity with		
peer review standards adopted by the Board. These		
documents may include the peer review working papers, the		
peer review report, comment letters and related	. /	
correspondence indicating the firm's concurrence or non-		
concurrence, and any proposed remedial actions and related		
implementation.		
02 Petertian Period Desument extention is fer a nexied of		
<b>02. Retention Period</b> . Document retention is for a period of		
time corresponding to the designated retention period of the		
relevant administering organization and, upon request of the		
Committee, to be made available to it. In no event may the	./	
retention period be less than ninety (90) days from the date	$\mathbf{v}$	
of acceptance of the review by the administering		
organization.		
508. Confidentiality.		
The letter and any documentation submitted to the Board		
pursuant to Rule 506.02 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.		
509. Remedies For Failure To Comply.		
01. Corrective Actions. The Board will take appropriate		
action to protect the public interest if the Board determines,		
through the peer review process or otherwise, that a firm's		
performance or reporting practices, or both, are not, or may		
not be, in accordance with applicable professional standards,	•	
or that the firm does not comply with peer review program		
requirements or with all or some of the reporting, remedial	Ī	
action, or fee penalty requirements of this section. The		
Board's actions may include, but are not limited to:		
a. The annual license of the principal(s) of a non-compliant		
firm will not be issued until the firm complies with all	•	
requirements of these rules, provided the licensee has met		
all licensing requirements;		
b. Requiring the firm to develop quality control procedures	•	
to provide a reasonable assurance that similar occurrences		
will not occur in the future;	•	
c. Requiring any individual licensee who had responsibility		
for, or who substantially participated in, the engagement(s)		
to successfully complete specific courses or types of		
continuing education as specified by the Board;		
continuing education as specified by the board,	1	

d. Requiring the reviewed firm to engage a Board-approved licensee to conduct a Board-prescribed on-site field review of the firm's work product and practices or perform other investigative procedures to assess the degree or pervasiveness of nonconforming work product. The Board- approved licensee engaged by the firm will submit a report of the findings to the Board within thirty (30) days of the completion of the services. The cost of the Board-prescribed on-site review or other Board-prescribed procedures will be at the firm's expense;	~	
e. Requiring the reviewed firm responsible for engagement(s) to submit all or specified categories of its compilation or attest working papers and reports to a preissuance evaluation performed by a Board-approved licensee in a manner and for a duration prescribed by the Board. Prior to the firm issuing the reports on the engagements reviewed, the Board-approved licensee submits to a designee of the Board for the purpose of recommending that the Board accept a report of the findings, including the nature and frequency of recommended actions for the firm. The cost of the Board-approved preissuance evaluation will be at the firm's expense;	~	
f. Initiating an investigation to determine if additional discipline pursuant to Section 54-219, Idaho Code, is warranted. Notwithstanding the foregoing, absent an investigation the specific rating of a single peer review report is not a sufficient basis to warrant disciplinary action.	~	
<b>02. Solicitation and Review of Other Sources</b> . The Board may solicit, and review licensee reports and other information covered by the reports from clients, public agencies, banks, and other users of such information.	~	
510. Administering Organizations.		
Qualified administering organizations that register with, and are approved by the Board based on their adherence to the AICPA Peer Review minimum standards, include the peer review program of the American Institute of Certified Public Accountants (AICPA) and state CPA societies fully involved in the administration of the AICPA Peer Review Program and their successor organizations that meet the minimum standards.	~	
511. Peer Review Oversight Committee.		
01. Appointment. The Board appoints an Oversight Committee consisting of no more than seven (7) members who are active licensees and possess extensive current experience in accounting and auditing services. No committee member may be a current member of the Board.	~	
<b>02.Responsibilities.</b> The committee acts in an advisory capacity to the Board with the following duties:		
a. Monitoring administrating organizations to provide reasonable assurance that peer reviews are being conducted and reported in accordance with the peer review minimum standards.	~	
i. Visit annually the administering organizations to examine their procedures for administering the peer review program and meet with the organization's peer review committee during the consideration of peer review documents.	~	

ii. Review, on the basis of random selection, a number of reviews performed by the administering organization which include, at a minimum, a review of the peer review report, the letter of comments (if any), the firm's response to the matters discussed in the letter of comments, the organization's acceptance letter outlining any additional corrective or monitoring procedures, and working papers on the selected review. The review of documents may be expanded if significant deficiencies, problems, or inconsistencies are discovered.	~	
b. Reports to the Board on conclusions reached and makes recommendations to the adherence to Peer Review Standards. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved state societies, the committee may obtain and review the oversight program report to ensure that reviews are being conducted and reported on in accordance with the standards. Reports submitted may not contain information concerning specific firms or reviewers.	~	
C. Based on the result of the foregoing procedures, the committee will make recommendation to the Board as to the continuing qualifications of the approved administering organizations.	>	
600. FEES.	$\checkmark$	

## Oregon Idaho Zero Base Regulation Project Idaho Zero Base Regulation Project Prospective Analysis $\checkmark$ = Substantially Equivalent in Rule S $\checkmark$ = Substantially Equivalent in Statute R $\checkmark$ = Substantially Equivalent - Referenced in Statue & Rule $\boxed{X}$ = Not Referenced in Statute or Rule

Idaho	OR	Comments
000. LEGAL AUTHORITY: This chapter is adopted under the	. /	
legal authority of Title 54, Chapter 2, Idaho Code.	$\mathbf{v}$	
<b>001. SCOPE:</b> These rules 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.	×	
004. INCORPORATION BY REFERENCE		
AICPA Standards. The AICPA Professional Standards as applicable		
under the circumstances and at the time of the services, except as		
superseded by Section 54-206(8), Idaho Code.	×	
CPE Standards. 2016 Statements on Standards for Continuing		
Professional Education Programs jointly approved by NASBA and		
AICPA.		
PCAOB Standards. The Standards issued by the Public Company		
Accountability Oversight Board, as applicable under the	. /	
circumstances and at the time of the services.		
010. DEFINITIONS		
010. DEFINITIONS 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.	, ,	
02. Board. The Board or its designated representative.	×	
03. Candidate. Applicants approved to sit for the CPA Examination.		
	•	
04. CPA Examination. Uniform Certified Public Accountant		
Examination.	•	
05. CPE. Continuing Professional Education.		
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	$\mathbf{V}$	
bodies.	•	
07. NASBA. The National Association of State Boards of		
Accountancy. 08. National Candidate Database. The National Association of State	•	
Boards of Accountancy database of all CPA Examination		
candidates.	•	
09 .State-Specific Ethics for Idaho. A minimum two-hour (2) CPE		
course on Idaho Accountancy Act and Rules, which is exempt from		(e) Complete and report four (4) CPE hours in Oregon-specific ethics; and
the Statements on Standards for CPE.	×	
10. Year of Review. The calendar year during which a peer review is		
conducted.	•	
11. Year Under Review. The twelve-month (12) period that is		
reviewed.	•	
018. COMPLIANCE WITH THESE RULES - A licensee of the	. /	
Board or an individual granted practice privileges is subject to	$\mathbf{V}$	
the rules of the Board when rendering professional services.		
019. COMPUTATION OF TIME: The time in which any act		
provided by law, rule, order, or notice is to be done is	$\mathbf{X}$	
	ŝ	
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.		
	×	

	$\mathbf{X}$	(6) Civil Penalties assessed for Specific Violations:
021. NOTIFICATION OF CHANGE OF ADDRESS, FELONY CHARGES, OR ACTIONS TAKEN.	No mention on Felony	(a) Failure to provide change of address in 30 day — \$100.
100. CPA EXAMINATION: An applicant must pass the CPA Examination before applying for a CPA license. The CPA Examination is graded by the American Institute of Certified Public Accountants and subject to review and acceptance by the Board.	s	
101. EXAM APPLICATIONS: Applications to take the CPA Examination are to be made as prescribed in accordance with Section 54-208, Idaho Code.	$\checkmark$	
102 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. The ATT is issued for the test section(s) for which the candidate applied. Candidates must pay the fees charged by the AICPA, NASBA, and the test delivery service provider directly to NASBA. The ATT will expire ninety (90) days ofter it is issued if the candidate has not paid the appropriate fees. Eligible candidates will receive a Notice to Schedule (NTS) for the CPA Examination. The NTS is valid for six (6) months from the date issued. A candidate stst, whichever occurs first.	,	
103. FAILURE TO APPEAR: A candidate who fails to appear for the CPA Examination forfeits all fees paid.	$\mathbf{X}$	
104. CPA EXAM EDUCATIONAL QUALIFICATIONS: A candidate for the CPA examination provides evidence of successful completion of a baccalaureate degree or its equivalent to include 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) are in accounting subjects.	~	
105. TESTING PERIOD AND CREDIT.		
CPA Examination Credit. Candidates are to pass all four (4) test sections of the CPA Examination with a grade of seventy- five (75) or higher within an eighteen-month period which begins on the date that the first test section is passed. Candidates who do not pass all four (4) sections of the CPA Examination within the eighteen-month period lose credit for any test section(s) passed outside the eighteen-month period and that test section(s) is to be retaken.	~	
Extending the Term of Credit. The Board may extend the term of credit validity upon demonstration by the candidate that the credit was lost by reason of circumstances beyond the candidate's control.	~	
Transfer of Credit. 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.	~	
106. CHEATING. 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.	~	

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 will be provided notice and opportunity for hearing. In such hearings, the Board decides:	X	CPA exam rules. The Board Recognizes the rules of conduct for CPA examination candidates as published in the Candidate Bulletin. The Board may deny credit for any or all sections of the exam and may prohibit candidates from retaking the exam for any of the following reasons: (1) Conduct that violates the CPA Examination Rules of Conduct, (2) Violation of the confidentiality provisions of the CPA Examination Rules of Conduct, which shall result in denial of credit for the candidate's scores on the CPA exam and the candidate shall be prohibited from retaking the CPA exam for a period of ten years.
a. Whether or not there was cheating, and if so what remedy		
should be applied;		See above
b. Whether the candidate will be given credit for any portion of the examination completed in that session; and		See above
c. Whether the candidate will be barred from taking the examination in future sittings, and if so, for how many sittings.		See above
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.		See above
107. SECURITY AND IRREGULARITIES: Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of security, unauthorized acquisition, or disclosure of the contents of an examination, suspected or actual negligence, errors, omissions, or irregularities in conducting an examination, or for any other reasonable cause or unforeseen circumstance.		See above
INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE: Applications for initial licensure are to be made as prescribed in Section 54-207, Idaho Code, and are to comply with the following:		
a. Applicants for licensure are to meet the provisions of Section 54-207(2), Idaho Code. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination is exempt from additional educational requirements.	>	
b. The Board will recognize:		
i. Any college or university accredited by the Northwest Commission on Colleges or Universities or any other regional accrediting association having equivalent standards; ii. Any independent senior college in Idaho certified by the	× IXI	
State Department of Education for teacher training; and III. Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards.	X	
c. An applicant is 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 conditions: i. Earned a graduate degree with a concentration in	$\checkmark$	
accounting from a program that is accredited in accounting by an accrediting agency approved by the Board;	$\checkmark$	
ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of 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;	~	

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compliants, questions, or regulatory compliance.			
203. Reciprocal Licensure.	203. Reciprocal Licensure.		

01. Interstate Reciprocity. The requirements for a reciprocal license under Section 54-210(2), Idaho Code. Notwithstanding anything to the contrary, an individual whose principal place of business is not in this state and who holds a valid license or permit with unrestricted practice privileges as a Certified Public Accountant from any state that the NASBA National Qualification Appraisal Service has verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act is presumed to have the qualifications substantial equivalent to this state's requirements.	~	
02. International Reciprocity. The requirements for foreign reciprocal licensure under Section 54-210(5), Idaho Code, provided that the Board relies on the International Qualifications Appraisal Board for evaluation of foreign credential equivalency. Such licensees are to report any investigations undertaken, or sanctions imposed, by a foreign credentialing body against the licensee's foreign credential. The Board will participate in joint investigations with foreign credentialing bodies and rely on evidence supplied by such bodies in disciplinary hearings.	~	
01. Reliance. A certified public accountant or licensed public accountant is to hold the affairs of his clients in strict confidence, observe the standards incorporated by reference, promote sound and informative financial reporting, and maintain high standards of personal conduct.	~	
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.	~	
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.	~	
04. Applicability. These rules apply to all professional services offered or performed by licensees or individuals granted practice privileges, including tax and management advisory services.	~	
05. Responsibility. A licensee is responsible for ensuring 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 comply with these rules. A licensee may not permit others to carry out, on his behalf, either with or without compensation, acts that, if carried out by the licensee, would place the licensee in violation of any laws.	~	
O6. Interpretation of Rules. In the interpretation and enforcement of these rules, the Board gives consideration, but not necessarily dispositive weight, to relevant interpretations, rulings and opinions issued by other states, and by appropriately authorized standard setting bodies.	~	

<b>07. Investigative Committee</b> . 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	X	
Rules, and to provide reports to the Board.		Handled by Board Staff
301. Commissions And Contingent Fees.		
01. Acceptance. Licensees may accept commissions or contingent fees subject to Section 54-218, Idaho Code, the AICPA Code of Professional Conduct, and these rules. 02. Disclosures. Any licensee who directly or indirectly	R .	
accepts or agrees to accept such form of compensation is to disclose the terms of such compensation to the client. The disclosure is to be:	R	
<ul> <li>a. In writing, clear, and conspicuous; and state the amount of the compensation or basis on which it will be computed;</li> </ul>	R 🗸	
b. Made at or prior to the time of the recommendation or referral of the product or service for which the commission is paid, prior to the client retaining the licensee to whom the client has been referred for which a referral fee is paid, and prior to the time the licensee undertakes representation of or performance of the service upon which a contingent fee will		
be charged. 302. Confidential Client Information.	R	
<b>502.</b> Confidentiality. A license is to protect and not disclose 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.	~	
02. Exemptions. Nothing in these rules is construed as prohibiting the disclosure of information that is required to be disclosed:		
a. In reporting on the examination of financial statements;	$\checkmark$	
<ul> <li>b. In investigations by the Board or other accounting regulatory agency;</li> </ul>	$\checkmark$	
<ul> <li>c. In ethical investigations conducted in private professional organizations;</li> </ul>	$\checkmark$	
d. In the course of peer reviews;	$\mathbf{\dot{\mathbf{v}}}$	
e. To other persons active in the organization performing services for that client on a need to know basis;	$\checkmark$	
f. To persons in the entity who need this information for the sole purpose of assuring quality control; or	$\checkmark$	
g. By any act of law.	$\checkmark$	
03. Disciplinary Proceedings. Members of the Board and investigative officers may not disclose any confidential client information that comes to their attention from licensees in disciplinary proceedings or otherwise, except that they may furnish such information to an investigative or disciplinary body.	~	
303. RECORDS		
A licensee is to furnish to his client or former client, upon request made within a reasonable time after original issuance of the document in question all client records, as that term is defined in the AICPA Code of Professional Conduct belonging to, or obtained from or on behalf of, the client that 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 are to be returned upon request by the client, whether the engagement has	~	
been terminated or the licensee has been paid for services rendered.		

Tax Return, Other Reports, Working Papers Including Audit		
Documentation Made Part of Client's Records. A licensee		
who has been paid for the services rendered is to furnish to his client or former client, upon request, within a reasonable		
time after original issuance of the document in question the		
following records:		
a. A copy of a tax return of a client.	./	
	•	
b. A copy of any report, or other document, issued by the licensee to or for the client; and		
	•	
c. A copy of the licensee's working papers, to the extent that such working papers include records that 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. The information		
should be provided in the medium in which it is requested,		
provided it exists in that medium. The licensee does not have	•	
to convert information that is not in electronic format to an		
electronic format.		
02. Working Papers Including Audit Documentation Not a		
Part of the Client's Records. 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	$\checkmark$	
of the licensee, are the licensee's property, not client records,		
and need not be made available under any circumstances.		
03. Charges. A licensee does not have 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.	•	
304. FIRM NAMES		
01. General. A licensee may only provide professional		
services under a firm name that is not 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.		
02. Title. A firm may designate itself as "Certified Public		
Accountant(s)," "Licensed Public Accountant(s)" or "Public		
Accountant(s)" when a majority of its partners, shareholders,		
or members are actively licensed certified public accountants or licensed public accountants under the provisions of the		
Idaho Accountancy Act and Rules. The firm name may not		
include the name of a non-licensee owner, except as allowed		
in Subsection 304.01 if the title "CPA(s)" or "LPA(s)" is		
included in the firm name. The firm name may not include	$\checkmark$	
the name of a person who is not a CPA or LPA if the title	$\checkmark$	
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the name of a person who is not a CPA or LPA if the title	~	
the name of a person who is not a CPA or LPA if the title "Public Accountant(s)" is included in the firm name.	~	
the name of a person who is not a CPA or LPA if the title "Public Accountant(s)" is included in the firm name. 305. COMMUNICATIONS.	~	
the name of a person who is not a CPA or LPA if the title "Public Accountant(s)" is included in the firm name. 305. COMMUNICATIONS. 01. Response. Unless otherwise specified, a licensee is to	✓ ✓	
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400. CPE BASIC REDQUIREMENTS - Demonstrate		
participation in a program of learning that meets the		
requirements as set forth in the Statement of Standards as		
referenced in Rule 004. CPE courses approved on NASBA's		
National Registry of CPE Sponsors, the AICPA, and state		
societies are deemed to meet the CPE requirements of this		
	. /	
state. Responsibility for documenting the acceptability of the	$\mathbf{V}$	
program and the validity of the credits rests with the		
licensee.		
01. Renewal. Licensees seeking active license renewal are to		
demonstrate that during the two (2) calendar years		
immediately preceding the date the reporting form is due		
that no less than eighty (80) hours of CPE are recorded, of		
which at least four (4) hours are ethics 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		
vear.		
02. New and Reciprocal. Completion of at least a two-hour	1	
(2) course on Idaho state-specific ethics during the calendar		
year that the license is issued. During the second calendar	1	
year of licensure, a minimum of thirty (30) hours is to be		
completed which may include an ethics component based on	I ▼	
the prior year submission.	1	
401. CPE Reporting, Controls, And Late Fees.		
<b>01. Reporting</b> . No later than January 31 of each year,		
individuals renewing their licenses are to provide a signed		
reporting form either:	· ·	
a. Disclosing the information pertaining to the educational		
programs submitted for qualification as prescribed in the CPE		
Standards; or	•	
b. Applying for exception, extension, or exemption.		
02. CPE Late Fees. A License will not be issued until the		
licensee files the reporting form with supporting		
documentation, pays the late filing as prescribed in Rule 600,	. /	
	<b>v</b>	
license renewal fee and any other penalty the Board may	•	
license renewal fee and any other penalty the Board may impose.		
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02. Inactive or Retired. Licensees who elect inactive or		
retired status are exempt from any CPE requirements as		
prescribed by Sections 54-211(c) and (d), Idaho Code. A		
licensee who has elected inactive or retired status may		
provide the following volunteer, uncompensated services: tax		
preparation services, participating in a government-		
sponsored business mentoring program, serving on the	. /	
board of directors for a nonprofit or governmental	$\mathbf{V}$	
. –		
organization, or serving on a government-appointed advisory		
board. If the CPA provides the foregoing volunteer,		
uncompensated services, the CPA has a duty to ensure that		
they hold the professional competencies necessary to offer		
these services.		
403. Review And Audit Of CPE Reports.		
All signed CPE reports are subject to formal verification to		
determine qualification and sufficiency of hours reported. A		
formal audit of CPE reported may be performed to determine		
whether hours reported qualify for credit. If a reporting form	$\checkmark$	
is not approved, the licensee will be notified.		
404. Notification.		
A licensee is served a notice of noncompliance when it is		
determined the CPE requirement has not been fulfilled. The		
notice advises and provides opportunity for the deficiencies	. /	
to be addressed. If the deficiencies remain, administrative		
action may be taken.		
405. Action.		
Following notice and hearing, the Board may suspend the		
license or take other action pursuant to Section 54-219,		
Idaho Code.		
406. Reinstatement And Re-Entry.		
An individual whose license has lapsed or is in a non-active		
status per Section 54-211, Idaho Code, is to complete no less		
than eighty (80) hours of CPE, of which at least four (4) hours		
are in ethics CPE with a minimum of two (2) hours to be in		
state specific ethics for Idaho, during the twelve (12) months		
immediately prior to applying for reinstatement or re-entry		
to an active license. The applicant is 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. Completion of the CPE will otherwise	. /	
exempt the licensee from obtaining CPE hours during the	$\mathbf{V}$	
calendar year of returning to an active license. 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		
to pay the difference between the cost of an inactive or		
retired license and the annual license renewal fee. An		
individual who is applying for reinstatement to an inactive or		
retired license is not required to meet a CPE requirement.		
407. Formerly Licensed.		
Any person who was licensed by the Board and who chose to		
let their license lapse, or had their license lapsed by the		
Board, may place the word "former" adjacent to their CPA or		
LPA title on any business card, letterhead, or any other		
document or device so long as at the time the license lapsed,	•	
the person was in good standing with the Board.	I_	
	R	
408. Continuing Professional Education Committee.		
01. Appointment. The Board may appoint a continuing		
professional education committee. The committee consists		
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 performs the following duties	×	
		(f) Appoint advisory committees as the board deems necessary.
and is authorized to take all actions necessary to perform these duties:		
uiese uulles.		Statutory Authority
a. To evaluate reported CPE to determine gualification.	X	
<li>b. To consider applications for exceptions, extensions, and exemptions and to assess penalties</li>	×	

c. To audit CPE reports and to consider other matters that may be assigned by the Board.		CPE Audit (1) The Board may verify CPE reports submitted by licensees. When selected for audit, licensees are required to provide the following information for each CPE program selected by the Board:
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. 500. Purpose Of Firm Registration And Peer Review.	×	
Sou. Purpose of Firm Registration And Peer Review.		
The purpose of the program is to monitor compliance with applicable accounting and auditing standards adopted by generally recognized standard setting bodies. The program emphasizes appropriate education programs or remedial procedures that 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 will take appropriate action to protect the public interest as authorized by Section 54-219, Idaho Code.	~	
501. Issuance Of Reports And Form Of Practice.		
A licensee can 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.	~	
502. Peer Review Program Participation.		
<b>01. Participation.</b> Any firm that issues reports on accounting and auditing engagements, including audits, reviews, compilations, prospective financial information, engagements performed in accordance with the PCAOB, and any examination, review or agreed-upon procedures engagement performed in accordance with the statement on standards for attestation engagements. A licensee who issues compilation reports through any form of business other than a firm is to participate in the peer review program. Such licensees are to meet the requirements for registration and peer review.	~	
02. Practice Privileges. Individuals with practice privileges in Idaho are to comply with the peer review requirements in the state of their principal place of business.	R 🔨	
503. Exemption From Participation.	ĸ	
01. Firms. A firm that does not perform any of the services in Rule 502 is exempt from peer review. The firm is to notify the Board of such exemption in writing at the time of renewal of its registration. A firm that begins providing these services is to commence a peer review within eighteen (18) months of the date of the issuance of its initial report.	~	
02. Licensees Not in Public Practice. A licensee who does not perform any of the services in Rule 502 is exempt from firm registration and peer review. The licensee is to 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. 03. Licensees Not Issuing Reports. A licensee who issues	~	
financial statements pursuant to Section 54-221(5), Idaho Code, is exempt from peer review.	$\checkmark$	
504. Scheduling Of The Peer Review.		
01. Frequency. A firm performing any of the services in Rule 502 undergoes, at its own expense, a peer review commensurate in scope with its practice, not less than once in each three (3) years.	~	
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.	~	

03. Review Year. Each firm is to enroll with one (1) of the		
approved administering organizations. Each firm adopts the review date assigned by the appropriate administering		
organization and notifies the Board of such date.	•	
04. New Firms. Within one (1) year of registration with the Board, new firms are to enroll with an approved administering organization. The firm adopts the review date assigned and notifies the Board of such date.	~	
05.Mergers or Combinations. In the event that two (2) or more firms are merged or combined, the resulting firm retains the peer review year of the firm with the largest number of accounting and auditing hours.	~	
O6. Dissolutions or Separations. In the event that a firm is divided, the new firm(s) retains the review year of the former firm. In the event that the year under review is less than twelve (12) months, a review year will be assigned so that the review occurs within eighteen (18) months of the commencement of the new firm(s).	~	
07. Multi-State Practices. With respect to a multi-state firm, the Peer Review 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.	~	
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.	~	
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.	~	
<ol> <li>Just Cause. The Board may change a firm's peer review year for just cause.</li> </ol>	$\checkmark$	
505. Minimum Standards.		
The minimum standards for peer review are contained in the Standards for Performing and Reporting on Peer Reviews section of the AICPA Standards. Peer review program are to 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 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.	<b>v</b>	
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 are to 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 arrange and schedule their reviews in compliance with the procedures established by the administering organization and with and cooperate with the administering organization and with	<b>~</b>	
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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 are to 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 arrange and schedule their reviews in compliance with the procedures established by the administering organization and using the Board to administer peer review. <b>Soc. Reporting To The Board</b> . <b>506. Reporting To The Board</b> . <b>507. Firm Registration Form</b> . All firms performing any of the peer reviewable services in Rule 502 annually file a firm registration no later than September 30. The registration is on a form prescribed by the Board. Firm registrations filed after September 30 are subject to penalty for non-	~	

507. Retention Of Documents Relating To Peer Reviews. Documents relating to peer reviews are to be retained as follows:		
01. Documents. All documentation necessary to establish that each peer review was performed in conformity with peer review standards adopted by the Board. These documents may include the peer review working papers, the peer review report, comment letters and related correspondence indicating the firm's concurrence or non-concurrence, and any proposed remedial actions and related implementation.	~	
<b>02. Retention Period.</b> Document retention is for a period of time corresponding to the designated retention period of the relevant administering organization and, upon request of the Committee, to be made available to it. In no event may the retention period be less than ninety (90) days from the date of acceptance of the review by the administering organization.	~	
508. Confidentiality.		
The letter and any documentation submitted to the Board pursuant to Rule 506.02 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.	~	
509. Remedies For Failure To Comply.		
01. Corrective Actions. The Board will take appropriate action to protect the public interest if the Board determines, through the peer review process or otherwise, that a firm's performance or reporting practices, or both, are not, or may not be, in accordance with applicable professional standards, or that the firm does not comply with peer review program requirements or with all or some of the reporting, remedial action, or fee penalty requirements of this section. The Board's actions may include, but are not limited to:	~	
a. The annual license of the principal(s) of a non-compliant firm will not be issued until the firm complies with all requirements of these rules, provided the licensee has met all licensing requirements;	×	
<ul> <li>Requiring the firm to develop quality control procedures to provide a reasonable assurance that similar occurrences will not occur in the future;</li> </ul>	$\checkmark$	
c. Requiring any individual licensee who had responsibility for, or who substantially participated in, the engagement(s) to successfully complete specific courses or types of continuing education as specified by the Board;	R 🗸	
d. Requiring the reviewed firm to engage a Board-approved licensee to conduct a Board-prescribed on-site field review of the firm's work product and practices or perform other investigative procedures to assess the degree or pervasiveness of nonconforming work product. The Board- approved licensee engaged by the firm will submit a report of the findings to the Board within thirty (30) days of the completion of the services. The cost of the Board-prescribed on-site review or other Board-prescribed procedures will be at the firm's expense;	~	
e. Requiring the reviewed firm responsible for engagement(s) to submit all or specified categories of its compilation or attest working papers and reports to a preissuance evaluation performed by a Board-approved licensee in a manner and for a duration prescribed by the Board. Prior to the firm issuing the reports on the engagements reviewed, the Board-approved licensee submits to a designee of the Board for the purpose of recommending that the Board accept a report of the findings, including the nature and frequency of recommended actions for the firm. The cost of the Board-approved preissuance evaluation will be at the firm's seprese;	~	

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alia, and relaxe tensors and other information of other unex of such information. A definited and experiation. Labeled a definition of the definition of t	f. Initiating an investigation to determine if additional discipline pursuant to Section 54-219, Idaho Code, is warranted. Notwithstanding the foregoing, absent an investigation the specific rating of a single peer review report is not a sufficient basis to warrant disciplinary action.	s	
builded administering organization that register with and          re approved by the Band Band on their adherence to be approved by the Band Band on their adherence to be approved by the Band Band on their adherence to be approved by the Band Band on their adherence to be approved by the Band Band on their adherence to be approved by the Band Band on their adherence to be approved by the Band Band on their adherence to be approved by the Band Band On their adherence to be approved by the Band Band David Band Chand David Band Chand Band David Band Chand Band David Band D	02. Solicitation and Review of Other Sources. The Board may solicit, and review licensee reports and other information covered by the reports from clients, public agencies, banks, and other users of such information.	~	
<pre>re approved by the Bixer based on their adivences to the RCM Peer Review minimum standards, full webed in the administration of the ACFA Peer Review Program and the administration of the admini</pre>	510. Administering Organizations.		
11. Appointment. The Board appoints an Oversight committee consisting of no more than seven (7) members they near active lensers and posses setures with seven to the board.       Image: Construct the construction of the board.         12. Appointment. The Board appoints to provide escandaria during a secondary and the following during:       Image: Construction of the construction of the Board.         2. Responsibilities. The committee acts in an advicry againts to be provide escandaria during administering organizations to provide escandaria during the construction of peer review uprogram for the peer review committee during the construction of peer review document.       Image: Construction of the construction of the construction of peer review committee during the construction of peer review document.         1. Review on the basit of nondaria selection, a number of evering provide the selection of the construction of peer review construction.       Image: Construction of the construction of the construction of the construction of the review provide the administering program approximation to expense to the heart of comments. The representation construction of the review construction of the review construction of the review construction.       Image: Construction of the review construction of the review provide the selection review (for the oscing and working pages on hearters discussed in the letter of comments may be approved and makes econometations the oscingent provide the particular selection review (for the oscing and the selection review), for the oscing providence, and working pages on hearters of the oscingent providence with the daminications particular to review the review	Qualified administering organizations that register with, and are approved by the Board based on their adherence to the AICPA Peer Review minimum standards, include the peer review program of the American Institute of Certified Public Accountants (AICPA) and state CPA societies fully involved in the administration of the AICPA Peer Review Program and their successor organizations that meet the minimum standards.	~	
admittee consisting of no more than seven (2) members who are active licences and posses versions current wateries in accounting and auditing services. No ommittee member may be a current member of the Board.			
apacity to the Board with the following duties: Nontroing administrating organizations to provide easonable assurance that peer reviews are being conducted ond reported in accordance with the peer review minimum tandards. Visit annually the administering predictions to examine help procedures of andministering the peer review program and meet with the organization's peer review committee luring the consideration of peer review documents. Review, on the basis of random selection, a number of eviews performed by the administering reganization which nelude, at a minimum, a review of the peer review report, heiter of comments (If any), the firm's response to the natters discussed in the letter of comments, the reganization's accentence that the officient of the peer review report, heiter of comments, the reganization's accentence that couldings any additional orrective or monitoring procedures, and working papers on he selected review. The review of documents may be spanded f significant difficancies, problems, or nonsistencies are discovered. Neports to the Board on conclusions reached and makes commendations to the adherence to Peer Review vandards. Alternative, for those comparizations participating nth eACPA oversight program in connection with involved tate societies, the committee may obtain and review the versight program in contain information oncerning specific firms or reviewers. Based on the review of conductions the Board as to the onthuicte will make recommendation to the Board as to the onthuicte will make recommendation to the Board as to the onthuicte will make recommendation to the Board as to the onthuicte will make recommendation to the Board as to the onthuicte will make recommendation to the Board as to the onthuicte will make recommendation to the Board as to the onthuicter will make recommendation to the Board as to the onthuicter will make recommendation to the Board as to the onthuicter will make recommendation to the Board as to the onthuicter will mak	Committee consisting of no more than seven (7) members who are active licensees and possess extensive current experience in accounting and auditing services. No committee member may be a current member of the Board.	~	
<ul> <li>Montoring administrating organizations to provide essenable assurance that per review are being conducted and reported in accordance with the peer review minimum tandards.</li> <li>Visit annually the administering organizations to examine heir producting any additional of peer review documents.</li> <li>Review, on the basis of random selection, a number of eviews performents (if any), the firm's response to the peer review comparison which network of the peer review report, he letter of comments (if any), the firm's response to the peer review report, he letter of comments (if any), the firm's response to the peer review report, he selected review 16 (any), the review of documents may be panded if significant deficiencies, problems, or consistencies are discovered.</li> <li>Review, the basis of and on clusions reached and makes commendations to the adherence to Peer Review the versight program in concetion with the tandards. Reports to the concetions, pander discovered.</li> <li>Review part of the adherence to Peer Review the versight program in concetion with the tandards. Reports to the adherence to Peer Review the organizations scale and and makes commendations to the adherence to Peer Review the organizations is concetion with the tandards. Reports to the concetion with the tandards. Reports to the review te being onducted and reported on in accordance with the tandards. Reports to the reviews the being conducted and reported on the accordance with the tandards. Reports to the tarview are being concetion with the tandards. Reports to the the reviews to concetion with the tandards. Reports to the tarview to the the reviews to concetion with the tandards. Reports to the peer review to the the travews are being conducted and reported on the travews are being conducted and reported on the travews are being concetion with the tandards. Reports to the appervence to the traves are being concetions with the tandards. Reports to the traves are being conceting the traves are being conceti</li></ul>			
heir procedures for administering the peer review program ind meet with the organization's peer review committee ulting the consideration of peer review documents. I. Review, on the basis of random selection, a number of eviews performed by the administering organization which hele tetr of comments (if any), the firm's response to the natters discussed in the letter of comments, the rganization's acceptance letter outlining any additional orrective or monitoring procedures, and working papers on esclected review. The review of documents may be expanded if significant deficiencies, problems, or nonsistencies are discovered. N. Reports to the Board on conclusions reached and makes ecommendations to the adherence to Peer Review tandards. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved tata societies, the committed may not contain information oncerning specific firms or reviewers. Eased on the result of the foregoing procedures, the commendation to the abares. Eased on the result of the foregoing procedures, the committed will make recommendation to the Board as to the ontunuing qualifications.	a. Monitoring administrating organizations to provide reasonable assurance that peer reviews are being conducted and reported in accordance with the peer review minimum standards.	~	
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ecommendations to the adherence to Peer Review tandards. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved tate societies, the committee may obtain and review the oversight program report to ensure that reviews are being conducted and reported on in accordance with the tandards. Reports submitted may not contain information concerning specific firms or reviewers. . Based on the result of the foregoing procedures, the ommituee will make recommendation to the Board as to the continuing qualifications of the approved administering organizations.	ii. Review, on the basis of random selection, a number of reviews performed by the administering organization which include, at a minimum, a review of the peer review report, the letter of comments (if any), the firm's response to the matters discussed in the letter of comments, the organization's acceptance letter outlining any additional corrective or monitoring procedures, and working papers on the selected review. The review of documents may be expanded if significant deficiencies, problems, or inconsistencies are discovered.	~	
committee will make recommendation to the Board as to the continuing qualifications of the approved administering reganizations.	b. Reports to the Board on conclusions reached and makes recommendations to the adherence to Peer Review Standards. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved state societies, the committee may obtain and review the oversight program report to ensure that reviews are being conducted and reported on in accordance with the standards. Reports submitted may not contain information concerning specific firms or reviewers.	~	
500. FEES.	c. Based on the result of the foregoing procedures, the committee will make recommendation to the Board as to the continuing qualifications of the approved administering organizations.	~	
	600. FEES.	$\checkmark$	

## Idaho Zero Base Regulation Project Idano Zero Base Regulation Project Prospective Analysis Image: Solution Project S Image: Substantially Equivalent in Rule R Image: Substantially Equivalent - Referenced in Statute & Rule Image: Substantially Equivalent - Referenced in Statute & Rule Image: Substantially Equivalent - Referenced in Statute & Rule

Idaho	NV	Comments
000. LEGAL AUTHORITY: This chapter is adopted under the		
legal authority of Title 54, Chapter 2, Idaho Code.	×	
001. SCOPE: These rules 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.		
004. INCORPORATION BY REFERENCE		
AICPA Standards. The AICPA Professional Standards as applicable		
under the circumstances and at the time of the services, except as	. /	
superseded by Section 54-206(8), Idaho Code.	$\mathbf{V}$	
CPE Standards. 2016 Statements on Standards for Continuing		
Professional Education Programs jointly approved by NASBA and		
AICPA.	•	
PCAOB Standards. The Standards issued by the Public Company		
Accountability Oversight Board, as applicable under the		
circumstances and at the time of the services.	к▼	
010. DEFINITIONS		
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.		
02. Board. The Board or its designated representative.		
03. Candidate. Applicants approved to sit for the CPA Examination.	s 🗸	
04. CPA Examination. Uniform Certified Public Accountant		
Examination.		
05. CPE. Continuing Professional Education.	$\checkmark$	
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.		Require 4 hours of general ethics
07. NASBA. The National Association of State Boards of		
Accountancy.	×	
08. National Candidate Database. The National Association of State		
Boards of Accountancy database of all CPA Examination		
candidates.		
09 .State-Specific Ethics for Idaho. A minimum two-hour (2) CPE	IX	
course on Idaho Accountancy Act and Rules, which is exempt from		
the Statements on Standards for CPE.		
10. Year of Review. The calendar year during which a peer review is		
conducted.		
11. Year Under Review. The twelve-month (12) period that is		
reviewed.	$\checkmark$	
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018. COMPLIANCE WITH THESE RULES - A licensee of the	•	
Board or an individual granted practice privileges is subject to		
the rules of the Board when rendering professional services.	I •	

Nevada

019. COMPUTATION OF TIME: 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.		
020. GOOD MORAL CHARACTER		
020. GOOD MORAL CHARACTER 021. NOTIFICATION OF CHANGE OF ADDRESS, FELONY	•	
CHARGES, OR ACTIONS TAKEN.		
100. CPA EXAMINATION: An applicant must pass the CPA	•	
Examination before applying for a CPA license. The CPA		
Examination is graded by the American Institute of Certified		
Public Accountants and subject to review and acceptance by	•	
the Board. 101. EXAM APPLICATIONS: Applications to take the CPA		
Examination are to be made as prescribed in accordance with	$\checkmark$	
Section 54-208, Idaho Code.		
102 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. The ATT		
is issued for the test section(s) for which the candidate		
applied. Candidates must pay the fees charged by the AICPA,	I×I	
NASBA, and the test delivery service provider directly to		
NASBA. The ATT will expire ninety (90) days after it is issued		
if the candidate has not paid the appropriate fees. Eligible		
candidates will receive a Notice to Schedule (NTS) for the CPA		
Examination. 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.		
103. FAILURE TO APPEAR: A candidate who fails to appear		
for the CPA Examination forfeits all fees paid.	v	
104. CPA EXAM EDUCATIONAL QUALIFICATIONS: A		
candidate for the CPA examination provides evidence of		
successful completion of a baccalaureate degree or its		
equivalent to include thirty (30) or more semester hours (or		
forty-five (45) or more quarter hours) in business		
administration subjects of which at least twenty (20)	$\sim$	
semester hours (or at least thirty (30) quarter hours) are in		
accounting subjects.		
105. TESTING PERIOD AND CREDIT.		
CPA Examination Credit. Candidates are to pass all four (4)		
test sections of the CPA Examination with a grade of seventy-		
five (75) or higher within an eighteen-month period which		
begins on the date that the first test section is passed.		
Candidates who do not pass all four (4) sections of the CPA	<b>_</b>	
Examination within the eighteen-month period lose credit for		
any test section(s) passed outside the eighteen-month period		
and that test section(s) passed outside the eighteen month period		
Extending the Term of Credit. The Board may extend the term		
of credit validity upon demonstration by the candidate that		
the credit was lost by reason of circumstances beyond the		
candidate's control.		
Transfer of Credit. 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.		
106. CHEATING.		

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 jumpicated. Checking any uncertainty		
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.	s 🗸	
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 will be		
provided notice and opportunity for hearing. In such hearings, the Board decides: a. Whether or not there was cheating, and if so what remedy		
should be applied;	s 🗸	
b. Whether the candidate will be given credit for any portion of the examination completed in that session; and	×	
c. Whether the candidate will be barred from taking the examination in future sittings, and if so, for how many sittings.	s 🗸	
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.	<b>~</b>	
107. SECURITY AND IRREGULARITIES: Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of security, unauthorized acquisition, or disclosure of the contents of an examination, suspected or actual negligence, errors, omissions, or irregularities in conducting an examination, or for any other reasonable cause or unforeseen circumstance.	X	
INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE: Applications for initial licensure are to be made as prescribed in Section 54-207, Idaho Code, and are to comply with the following:		
a. Applicants for licensure are to meet the provisions of Section 54-207(2), Idaho Code. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination is exempt from additional educational requirements.	~	
b. The Board will recognize:		
<ul> <li>Any college or university accredited by the Northwest Commission on Colleges or Universities or any other regional accrediting association having equivalent standards;</li> </ul>	~	
ii. Any independent senior college in Idaho certified by the State Department of Education for teacher training; and	×	
<li>iii. Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards.</li>	×	
c. An applicant is 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 ( <u>1</u> ) of the following conditions:	$\checkmark$	
<ul> <li>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;</li> </ul>	$\checkmark$	

ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of 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;	~	
iii. Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and 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. <b>02. Experience</b>	~	
62. Experience a. An applicant is to provide evidence of one (1) year of experience as prescribed in Section 54-209, Idaho Code, and these rules. Experience consists 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 with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure. b. An applicant completes and submits the Verification of	~	
Employment and Experience Evaluation form(s). An applicant may be called to appear before the Board to supplement or verify evidence of experience.	$\checkmark$	
c. A licensee verifying experience will 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 will, upon request by the Board, explain in writing or in person the basis for such refusal.	~	
d. A licensee who is responsible for supervising attest services, and signs or authorizes someone to sign the accountant's report on the financial statement on behalf of the firm, is to meet the experience requirement set out in the AICPA statements on quality control standards.	~	
30. Examination on Code of Professional Conduct. Prior to licensure, applicants successfully complete a course in professional ethics that is acceptable to the Board.	$\checkmark$	
04. Initial License Application Fee. As prescribed in Rule 600. 201. Annual License Renewal And Late Fee.	$\checkmark$	
<b>01. Renewal</b> . Licenses expire on June 30 of each year.	$\checkmark$	
02. Non-Renewal. Individuals choosing not to renew their license are to notify the Board, on the renewal form by the expiration date. Individuals with lapsed licenses may not publicly display their wall certificates, use the title CPA or LPA, or provide services that are reserved to licensees.	$\checkmark$	

03. Late Fee. Licenses renewed after July 1, but before		
August 1, are subject to the late renewal fee as prescribed in	. /	
Rule 600. After August 1, any license not renewed is deemed	$\sim$	
lapsed and is subject to reinstatement pursuant to Section 54-		
211, Idaho Code.		
202. Practice Privileges.		
01. Substantially Equivalent. As prescribed in Section 54-227,	./	
Idaho Code, and these rules.	$\mathbf{\vee}$	
02. Internet Disclosures. An individual entering into an		
engagement to provide professional services via a web site,		
pursuant to Idaho practice privileges, is to disclose on their	•••	
web site:		
a. Their principal state of licensure, license number, and	<u> </u>	
address.	×	
b. A means for regulators and the public to contact a		
responsible licensee in charge at the firm regarding	X	
complaints, questions, or regulatory compliance.	ننا	
203. Reciprocal Licensure.		
01. Interstate Reciprocity. The requirements for a reciprocal		
license under Section 54-210(2), Idaho Code.		
Notwithstanding anything to the contrary, an individual		
whose principal place of business is not in this state and who		
holds a valid license or permit with unrestricted practice		
privileges as a Certified Public Accountant from any state that		
the NASBA National Qualification Appraisal Service has		
verified to be in substantial equivalence with the CPA		
	. /	
licensure requirements of the AICPA/NASBA Uniform	$\mathbf{V}$	
Accountancy Act is presumed to have the qualifications		
substantially equivalent to this state's requirements.		
02 International Perintecity The requirements for foreign		
02. International Reciprocity. The requirements for foreign		
reciprocal licensure under Section 54-210(5), Idaho Code,		
provided that the Board relies on the International		
Qualifications Appraisal Board for evaluation of foreign		
credential equivalency. Such licensees are to report any		
investigations undertaken, or sanctions imposed, by a foreign		
credentialing body against the licensee's foreign credential.	. /	
The Board will participate in joint investigations with foreign	$\mathbf{\vee}$	
credentialing bodies and rely on evidence supplied by such		
bodies in disciplinary hearings.		
300. Applicability Of Rules.		
01. Reliance. A certified public accountant or licensed public		
accountant is to hold the affairs of his clients in strict		
confidence, observe the standards incorporated by reference,		
promote sound and informative financial reporting, and		
maintain high standards of personal conduct.		
	1	
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.	•	
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,	لننا	
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.		

04. Applicability. These rules apply to all professional services		
offered or performed by licensees or individuals granted		
practice privileges, including tax and management advisory	· ·	
services.		
05. Responsibility. A licensee is responsible for ensuring 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 comply with these rules. A		
licensee may not permit others to carry out, on his behalf,	./	
either with or without compensation, acts that, if carried out	$\mathbf{V}$	
by the licensee, would place the licensee in violation of any		
laws.		
06. Interpretation of Rules. In the interpretation and		
enforcement of these rules, the Board gives consideration,		
but not necessarily dispositive weight, to relevant		
interpretations, rulings and opinions issued by other states,		
and by appropriately authorized standard setting bodies.		
07. 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		
Rules, and to provide reports to the Board.		
301. Commissions And Contingent Fees.		
Soli commissions And contingent rees.		
01. Acceptance. Licensees may accept commissions or	. /	
contingent fees subject to Section 54-218, Idaho Code, the	$\mathbf{\nabla}$	
AICPA Code of Professional Conduct, and these rules.		No mention of Contingent Fee - Reference AICPA Code of Professional Conduct
02. Disclosures. Any licensee who directly or indirectly		No mention of Contingent Fee - Reference AICPA Code of Professional Conduct
accepts or agrees to accept such form of compensation is to	. /	
disclose the terms of such compensation to the client. The		
disclosure is to be:		
	. /	
a. In writing, clear, and conspicuous; and state the amount of	$\mathbf{V}$	
the compensation or basis on which it will be computed;		
b. Made at or prior to the time of the recommendation or		
referral of the product or service for which the commission is		
paid, prior to the client retaining the licensee to whom the		
client has been referred for which a referral fee is paid, and		
prior to the time the licensee undertakes representation of or		
performance of the service upon which a contingent fee will	•	
be charged.		
302. Confidential Client Information.		
01. Confidentiality. A licensee is to protect and not disclose		
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	. /	
	V	
heirs, successors or personal representatives, or others legally		
authorized to give such consent on behalf of the client. 02. Exemptions. Nothing in these rules is construed as		
prohibiting the disclosure of information that is required to		
be disclosed:	· ·	
a. In reporting on the examination of financial statements;		
b. In investigations by the Board or other accounting		
regulatory agency;		
c. In ethical investigations conducted in private professional		
organizations;	• •	
d. In the course of peer reviews;	V	
e. To other persons active in the organization performing services for that client on a need to know basis;	$\checkmark$	

f. To persons in the entity who need this information for the sole purpose of assuring guality control; or	$\checkmark$	
g. By any act of law.	Ň	
03. Disciplinary Proceedings. Members of the Board and		
investigative officers may not disclose any confidential client information that comes to their attention from licensees in disciplinary proceedings or otherwise, except that they may furnish such information to an investigative or disciplinary body.	>	
303. RECORDS		
A licensee is to furnish to his client or former client, upon request made within a reasonable time after original issuance of the document in question all client records, as that term is defined in the AICPA Code of Professional Conduct belonging to, or obtained from or on behalf of, the client that 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 are to be returned upon request by the client, whether the engagement has been terminated or the licensee has been paid for services rendered.	~	
Tax Return, Other Reports, Working Papers Including Audit		
Documentation Made Part of Client's Records. A licensee who has been paid for the services rendered is to furnish to his client or former client, upon request, within a reasonable time after original issuance of the document in question the following records:	~	
a. A copy of a tax return of a client.		
b. A copy of any report, or other document, issued by the licensee to or for the client; and	~	
c. A copy of the licensee's working papers, to the extent that such working papers include records that 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. The information should be provided in the medium in which it is requested, provided it exists in that medium. The licensee does not have to convert information that is not in electronic format to an electronic format.	>	
02. Working Papers Including Audit Documentation Not a Part of the Client's Records. 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.	~	
<b>03. Charges.</b> A licensee does not have 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.	$\checkmark$	
304. FIRM NAMES		

01. General. A licensee may only provide professional services under a firm name that is not 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.	>	
<b>02. Title</b> . A firm may designate itself as "Certified Public Accountant(s)," "Licensed Public Accountant(s)" or "Public Accountant(s)" when a majority of its partners, shareholders, or members are actively licensed certified public accountants or licensed public accountants under the provisions of the Idaho Accountancy Act and Rules. The firm name may not include the name of a non-licensee owner, except as allowed in Subsection 304.01 if the title "CPA(s)" or "LPA(s)" is included in the firm name. The firm name may 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.	~	
305. COMMUNICATIONS.		
01. Response. Unless otherwise specified, a licensee is to respond within thirty (30) calendar days of the mailing to any communication in which the Board requests a response.	>	
<b>02. Complaints</b> . 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 is to file a written answer to the complaint within twenty (20) calendar days of receipt, unless otherwise granted an extension of time by the Board.	>	
400. CPE BASIC REDQUIREMENTS - Demonstrate participation in a program of learning that meets the requirements as set forth in the Statement of Standards as referenced in Rule 004. CPE courses approved on NASBA's National Registry of CPE Sponsors, the AICPA, and state societies are deemed to meet the CPE requirements of this state. Responsibility for documenting the acceptability of the program and the validity of the credits rests with the licensee.	>	
<b>01. Renewal</b> . Licensees seeking active license renewal are to demonstrate that during the two (2) calendar years immediately preceding the date the reporting form is due that no less than eighty (80) hours of CPE are recorded, of which at least four (4) hours are ethics 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.	>	
02. New and Reciprocal. Completion of at least a two-hour (2) course on Idaho state-specific ethics during the calendar year that the license is issued. During the second calendar year of licensure, a minimum of thirty (30) hours is to be completed which may include an ethics component based on the prior year submission.	~	
401. CPE Reporting, Controls, And Late Fees. 01. Reporting. No later than January 31 of each year,		
individuals renewing their licenses are to provide a signed reporting form either:	$\checkmark$	
<ul> <li>Disclosing the information pertaining to the educational programs submitted for qualification as prescribed in the CPE Standards; or</li> </ul>	$\checkmark$	

b. Applying for exception, extension, or exemption.	<ul> <li></li> </ul>	
<b>02. CPE Late Fees.</b> A License will not be issued until the licensee files the reporting form with supporting documentation, pays the late filing as prescribed in Rule 600, license renewal fee and any other penalty the Board may jimpose.	~	
402. CPE Exceptions, Extensions, And Exemptions.		
<b>01. Exceptions and Extensions</b> . 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.	~	
a. Licensees asking for exceptions or extensions under these conditions apply 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 request not filed timely is subject to the late fee prescribed in Rule 600, in addition to any administrative action.	~	
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 will 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.	×	
<b>02. Inactive or Retired</b> . Licensees who elect inactive or retired status are exempt from any CPE requirements as prescribed by Sections 54-211(c) and (d), Idaho Code. A licensee who has elected inactive or retired status may provide the following volunteer, uncompensated services: tax preparation services, participating in a government-sponsored business mentoring program, serving on the board of directors for a nonprofit or governmental organization, or serving on a government-appointed advisory board. If the CPA provides the foregoing volunteer, uncompensated services, the CPA has a duty to ensure that they hold the professional competencies necessary to offer these services.	~	
403. Review And Audit Of CPE Reports.		
All signed CPE reports are subject to formal verification to determine qualification and sufficiency of hours reported. A formal audit of CPE reported may be performed to determine whether hours reported qualify for credit. If a reporting form is not approved, the licensee will be notified.	~	
404. Notification.		
A licensee is served a notice of noncompliance when it is determined the CPE requirement has not been fulfilled. The notice advises and provides opportunity for the deficiencies to be addressed. If the deficiencies remain, administrative action may be taken.	~	
405. Action. Following notice and hearing, the Board may suspend the		
license or take other action pursuant to Section 54-219, Idaho Code.	$\checkmark$	
406. Reinstatement And Re-Entry.		

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An individual whose license has lapsed or is in a non-active		
status per Section 54-211, Idaho Code, is to complete no less		
than eighty (80) hours of CPE, of which at least four (4) hours		
are in ethics CPE with a minimum of two (2) hours to be in		
state specific ethics for Idaho, during the twelve (12) months		
immediately prior to applying for reinstatement or re-entry to		
an active license. The applicant is 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. Completion of the CPE will otherwise		
exempt the licensee from obtaining CPE hours during the		
calendar year of returning to an active license. If a licensee		
applies for re-entry during a license period and has already	$\mathbf{v}$	
paid the fee for an inactive or retired license, the licensee is		
to pay the difference between the cost of an inactive or		
retired license and the annual license renewal fee. An		
individual who is applying for reinstatement to an inactive or		
retired license is not required to meet a CPE requirement.		
407. Formerly Licensed.		
Any person who was licensed by the Board and who chose to		
let their license lapse, or had their license lapsed by the		
Board, may place the word "former" adjacent to their CPA or		
LPA title on any business card, letterhead, or any other		
document or device so long as at the time the license lapsed,		
the person was in good standing with the Board.		
408. Continuing Professional Education Committee.		
01. Appointment. The Board may appoint a continuing		
professional education committee. The committee consists 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 performs the following duties and		
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<b>01. Participation</b> . Any firm that issues reports on accounting and auditing engagements, including audits, reviews, compilations, prospective financial information, engagements performed in accordance with the PCAOB, and any examination, review or agreed-upon procedures engagement performed in accordance with the statement on standards for attestation engagements. A licensee who issues compilation reports through any form of business other than a firm is to participate in the peer review program. Such licensees are to meet the requirements for registration and peer review.	~	
<b>02. Practice Privileges.</b> Individuals with practice privileges in Idaho are to comply with the peer review requirements in the state of their principal place of business.	~	
503. Exemption From Participation.		
<b>01. Firms</b> . A firm that does not perform any of the services in Rule 502 is exempt from peer review. The firm is to notify the Board of such exemption in writing at the time of renewal of its registration. A firm that begins providing these services is to commence a peer review within eighteen (18) months of the date of the issuance of its initial report.	~	
02. Licensees Not in Public Practice. A licensee who does not perform any of the services in Rule 502 is exempt from firm registration and peer review. The licensee is to 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.	~	
03. Licensees Not Issuing Reports. A licensee who issues financial statements pursuant to Section 54-221(5), Idaho Code, is exempt from peer review.	$\checkmark$	
504. Scheduling Of The Peer Review.		
01. Frequency. A firm performing any of the services in Rule 502 undergoes, at its own expense, a peer review commensurate in scope with its practice, not less than once in each three (3) years.	$\checkmark$	
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.	~	
03. Review Year. Each firm is to enroll with one (1) of the approved administering organizations. Each firm adopts the review date assigned by the appropriate administering organization and notifies the Board of such date.	~	
04. New Firms. Within one (1) year of registration with the Board, new firms are to enroll with an approved administering organization. The firm adopts the review date assigned and notifies the Board of such date.	~	
O5.Mergers or Combinations. In the event that two (2) or more firms are merged or combined, the resulting firm retains the peer review year of the firm with the largest number of accounting and auditing hours.	~	
<b>O6.</b> Dissolutions or Separations. In the event that a firm is divided, the new firm(s) retains the review year of the former firm. In the event that the year under review is less than twelve (12) months, a review year will be assigned so that the review occurs within eighteen (18) months of the commencement of the new firm(s).	~	

<b>07. Multi-State Practices.</b> With respect to a multi-state firm, the Peer Review 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.	~	
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.	~	
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.	~	
<b>10. Just Cause</b> . The Board may change a firm's peer review year for just cause.	×	
505. Minimum Standards.		
The minimum standards for peer review are contained in the Standards for Performing and Reporting on Peer Reviews section of the AICPA Standards. Peer review program are to 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 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.	~	
506. Reporting To The Board.		
<b>01. Firm Registration Form.</b> All firms performing any of the peer reviewable services in Rule 502 annually file a firm registration no later than September 30. The registration is on a form prescribed by the Board. Firm registrations filed after September 30 are subject to penalty for non-compliance pursuant to Rule 600.	~	
<b>02. Peer Review Documentation</b> . 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. Additionally, firms are to notify the Board within thirty (30) days of the date the peer reviewer or a team captain advises the firm that a grade of fail will be recommended. The Board reserves the right to obtain all other information relating to the peer review. The Board also has the authority to exempt for good cause firms who would otherwise have to file peer review documentation.	~	
507. Retention Of Documents Relating To Peer Reviews. Documents relating to peer reviews are to be retained as follows:		
<b>01. Documents.</b> All documentation necessary to establish that each peer review was performed in conformity with peer review standards adopted by the Board. These documents may include the peer review working papers, the peer review report, comment letters and related correspondence indicating the firm's concurrence or non-concurrence, and any proposed remedial actions and related implementation.	~	

<b>02. Retention Period</b> . Document retention is for a period of time corresponding to the designated retention period of the relevant administering organization and, upon request of the Committee, to be made available to it. In no event may the retention period be less than ninety (90) days from the date of acceptance of the review by the administering organization.	~	
508. Confidentiality.		
The letter and any documentation submitted to the Board pursuant to Rule 506.02 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.	$\checkmark$	
509. Remedies For Failure To Comply.		
<b>01. Corrective Actions.</b> The Board will take appropriate action to protect the public interest if the Board determines, through the peer review process or otherwise, that a firm's performance or reporting practices, or both, are not, or may not be, in accordance with applicable professional standards, or that the firm does not comply with peer review program requirements or with all or some of the reporting, remedial action, or fee penalty requirements of this section. The Board's actions may include, but are not limited to:	~	
<ul> <li>a. The annual license of the principal(s) of a non-compliant firm will not be issued until the firm complies with all requirements of these rules, provided the licensee has met all licensing requirements;</li> <li>b. Requiring the firm to develop quality control procedures to provide a reasonable assurance that similar occurrences will</li> </ul>	<ul><li></li></ul>	
not occur in the future; c. Requiring any individual licensee who had responsibility for, or who substantially participated in, the engagement(s) to successfully complete specific courses or types of continuing education as specified by the Board;	~	
d. Requiring the reviewed firm to engage a Board-approved licensee to conduct a Board-prescribed on-site field review of the firm's work product and practices or perform other investigative procedures to assess the degree or pervasiveness of nonconforming work product. The Board- approved licensee engaged by the firm will submit a report of the findings to the Board within thirty (30) days of the completion of the services. The cost of the Board-prescribed on-site review or other Board-prescribed procedures will be at the firm's expense;	~	
e. Requiring the reviewed firm responsible for engagement(s) to submit all or specified categories of its compilation or attest working papers and reports to a preissuance evaluation performed by a Board-approved licensee in a manner and for a duration prescribed by the Board. Prior to the firm issuing the reports on the engagements reviewed, the Board-approved licensee submits to a designee of the Board for the purpose of recommending that the Board accept a report of the findings, including the nature and frequency of recommended actions for the firm. The cost of the Board-approved preissuance evaluation will be at the firm's expense;	~	

f. Initiating an investigation to determine if additional discipline pursuant to Section 54-219, Idaho Code, is warranted. Notwithstanding the foregoing, absent an investigation the specific rating of a single peer review report is not a sufficient basis to warrant disciplinary action.	>	
02. Solicitation and Review of Other Sources. The Board may solicit, and review licensee reports and other information covered by the reports from clients, public agencies, banks, and other users of such information.	~	
510. Administering Organizations.		
Qualified administering organizations that register with, and are approved by the Board based on their adherence to the AICPA Peer Review minimum standards, include the peer review program of the American Institute of Certified Public Accountants (AICPA) and state CPA societies fully involved in the administration of the AICPA Peer Review Program and their successor organizations that meet the minimum standards.	>	
511. Peer Review Oversight Committee.		
01. Appointment. The Board appoints an Oversight Committee consisting of no more than seven (7) members who are active licensees and possess extensive current experience in accounting and auditing services. No committee member may be a current member of the Board.	>	
<b>02.Responsibilities</b> . The committee acts in an advisory capacity to the Board with the following duties:		
a. Monitoring administrating organizations to provide reasonable assurance that peer reviews are being conducted and reported in accordance with the peer review minimum standards.	>	
i. Visit annually the administering organizations to examine their procedures for administering the peer review program and meet with the organization's peer review committee during the consideration of peer review documents.	$\checkmark$	
ii. Review, on the basis of random selection, a number of reviews performed by the administering organization which include, at a minimum, a review of the peer review report, the letter of comments (if any), the firm's response to the matters discussed in the letter of comments, the organization's acceptance letter outlining any additional corrective or monitoring procedures, and working papers on the selected review. The review of documents may be expanded if significant deficiencies, problems, or inconsistencies are discovered.	>	
b. Reports to the Board on conclusions reached and makes recommendations to the adherence to Peer Review Standards. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved state societies, the committee may obtain and review the oversight program report to ensure that reviews are being conducted and reported on in accordance with the standards. Reports submitted may not contain information concerning specific firms or reviewers.	>	
c. Based on the result of the foregoing procedures, the committee will make recommendation to the Board as to the continuing qualifications of the approved administering organizations.	~	
600. FEES.		
Idaho Zero Base Regulation Project Prospective Analysis

 Frospective Analysis

 = Substantially Equivalent in Accountancy Rules

 BV
 = Substantially Equivalent in Dept/Agency Rules

 RV
 = Substantially Equivalent - Referenced in Statue & Rule

 SV
 = Substantially Equivalent - Referenced in Statue

X = Not Referenced in Statute or Rule

Idaho	UT	Comments
000. LEGAL AUTHORITY: This chapter is adopted under the	./	
legal authority of Title 54, Chapter 2, Idaho Code.	$\mathbf{\vee}$	
001. SCOPE: These rules 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.	U	
004. INCORPORATION BY REFERENCE		
AICPA Standards. The AICPA Professional Standards as applicable		
under the circumstances and at the time of the services, except as		
superseded by Section 54-206(8), Idaho Code.		
CPE Standards. 2016 Statements on Standards for Continuing		
Professional Education Programs jointly approved by NASBA and		
AICPA.	•	
PCAOB Standards. The Standards issued by the Public Company	./	
Accountability Oversight Board, as applicable under the		
circumstances and at the time of the services.	S	
010. DEFINITIONS		
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.	$\mathbf{v}$	
	. /	
02. Board. The Board or its designated representative.	s 🗸	
03. Candidate. Applicants approved to sit for the CPA Examination.		
04. CPA Examination. Uniform Certified Public Accountant		
Examination. Examination. Uniform Certified Public Accountant	R 🗸	
05. CPE. Continuing Professional Education.		
06. Ethics CPE. Programs in ethics include topics such as ethical		(2) CPE hours shall include at least:
reasoning, state-specific statutes and rules, and standards of		(a) one hour of CPE that covers Title 58, Chapter 26a, the Certified Public Accountant Licensing Act, and Rule R156-26a, the Certified Public Accountant Licensing Act Rule; and
professional conduct, including those of other applicable regulatory	· · ·	<ul> <li>(b) three hours of ethics education that cover one or more of the following areas:</li> <li>(i) the AICPA Code of Professional Conduct;</li> </ul>
bodies.		<li>(ii) case-based instruction focusing on real-life situational learning;</li>
boules.	R 🗸	<ul> <li>(iii) ethical dilemmas faced by accounting professionals; or</li> <li>(iv) business ethics.</li> </ul>
07. NASBA. The National Association of State Boards of	./	
Accountancy.	~	
08. National Candidate Database. The National Association of State		
Boards of Accountancy database of all CPA Examination candidates.	<b> </b> ×	
boards of Accountancy database of all CFA Examination candidates.		
		(2) CPE hours shall include at least.
09 .State-Specific Ethics for Idaho. A minimum two-hour (2) CPE		<ul> <li>(a) one hour of CPE that covers Title 58, Chapter 26a, the Certified Public Accountant Licensing Act, and Rule R156-26a,</li> </ul>
		the Certified Public Accountant Licensing Act Rule; and (b) three hours of ethics education that cover one or more of the following areas:
course on Idaho Accountancy Act and Rules, which is exempt from the Statements on Standards for CPE.		<ul> <li>(i) the AICPA Code of Professional Conduct;</li> <li>(ii) case-based instruction focusing on real-life situational learning;</li> <li>(iii) ethical dilemmas faced by accounting professionals; or</li> </ul>
the statements on standards for CPE.		<ul> <li>(iii) ethical dilemmas faced by accounting professionals; or</li> <li>(iv) business ethics.</li> </ul>
10. Year of Review. The calendar year during which a peer review is		
conducted.	<u> </u>	
11. Year Under Review. The twelve-month (12) period that is	X	
reviewed.		
018. COMPLIANCE WITH THESE RULES - A licensee of the	×	
Board or an individual granted practice privileges is subject to		
the rules of the Board when rendering professional services.	1	

Utah

019. COMPUTATION OF TIME: The time in which any act		
provided by law, rule, order, or notice is to be done is	X	
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.		
020. GOOD MORAL CHARACTER	D 🗸	
021. NOTIFICATION OF CHANGE OF ADDRESS, FELONY	X	
CHARGES, OR ACTIONS TAKEN.		
100. CPA EXAMINATION: An applicant must pass the CPA		
Examination before applying for a CPA license. The CPA		
Examination is graded by the American Institute of Certified		
Public Accountants and subject to review and acceptance by		
the Board.		
101. EXAM APPLICATIONS: Applications to take the CPA		
Examination are to be made as prescribed in accordance with		
Section 54-208, Idaho Code.	•	
102 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. The ATT		
is issued for the test section(s) for which the candidate		
applied. Candidates must pay the fees charged by the AICPA,		
NASBA, and the test delivery service provider directly to	×	
NASBA. The ATT will expire ninety (90) days after it is issued		Utah utlizes NASBAs CPA Examination Servcies to process Exam activity.
if the candidate has not paid the appropriate fees. Eligible		
candidates will receive a Notice to Schedule (NTS) for the CPA		
Examination. 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.		
anti the canadate tests, whenever occurs hist.		
103. FAILURE TO APPEAR: A candidate who fails to appear	X	
for the CPA Examination forfeits all fees paid.		
104. CPA EXAM EDUCATIONAL QUALIFICATIONS: A		
candidate for the CPA examination provides evidence of		
successful completion of a baccalaureate degree or its		
equivalent to include 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) are in		
accounting subjects. 105. TESTING PERIOD AND CREDIT.		
CPA Examination Credit. Candidates are to pass all four (4)		
test sections of the CPA Examination with a grade of seventy-		
five (75) or higher within an eighteen-month period which		
begins on the date that the first test section is passed.		
Candidates who do not pass all four (4) sections of the CPA		
Examination within the eighteen-month period lose credit for		
any test section(s) passed outside the eighteen-month period		
and that test section(s) is to be retaken.		
Extending the Term of Credit. The Board may extend the		
term of credit validity upon demonstration by the candidate	×	
that the credit was lost by reason of circumstances beyond		
the candidate's control.		
Transfer of Credit. 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	$\times$	
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.		
106. CHEATING		

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. Hearings. If the Board believes that it has evidence that a	D D	
candidate has cheated on the examination or a candidate has been expelled from the examination, the candidate will be provided notice and opportunity for hearing. In such hearings, the Board decides:	, ✓	
<ul> <li>a. Whether or not there was cheating, and if so what remedy should be applied;</li> </ul>	<b>⊳</b> ✓	
<ul> <li>Whether the candidate will be given credit for any portion of the examination completed in that session; and</li> </ul>		
c. Whether the candidate will be barred from taking the examination in future sittings, and if so, for how many sittings.	▶ ►	
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.	✓	
<b>107. SECURITY AND IRREGULARITIES:</b> Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of security, unauthorized acquisition, or disclosure of the contents of an examination, suspected or actual negligence, errors, omissions, or irregularities in conducting an examination, or for any other reasonable cause or unforeseen circumstance.	X	
INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE: Applications for initial licensure are to be made as prescribed in Section 54-207, Idaho Code, and are to comply with the following:		
a. Applicants for licensure are to meet the provisions of Section 54-207(2), Idaho Code. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination is exempt from additional educational requirements.	~	
b. The Board will recognize:		
<ul> <li>Any college or university accredited by the Northwest Commission on Colleges or Universities or any other regional accrediting association having equivalent standards;</li> </ul>	~	
ii. Any independent senior college in Idaho certified by the State Department of Education for teacher training; and iii. Accounting and business programs accredited by the	×	
Association to Advance Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards.	$\checkmark$	
c. An applicant is 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 conditions:	$\checkmark$	
<ol> <li>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:</li> </ol>	$\checkmark$	

ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of 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;	~	
iii. Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and 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.	~	
02. Experience a. An applicant is to provide evidence of one (1) year of experience as prescribed in Section 54-209, Idaho Code, and these rules. Experience consists 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 with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure.	~	
b. An applicant completes and submits the Verification of Employment and Experience Evaluation form(s). An applicant may be called to appear before the Board to supplement or verify evidence of experience.	s s	
c. A licensee verifying experience will 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 will, upon request by the Board, explain in writing or in person the basis for such refusal.	s	
d. A licensee who is responsible for supervising attest services, and signs or authorizes someone to sign the accountant's report on the financial statement on behalf of the firm, is to meet the experience requirement set out in the AICPA statements on quality control standards.	✓ s	
30. Examination on Code of Professional Conduct. Prior to licensure, applicants successfully complete a course in professional ethics that is acceptable to the Board.	∽ s	
04. Initial License Application Fee. As prescribed in Rule 600. 201. Annual License Renewal And Late Fee.	$\checkmark$	
Ol. Renewal. Licenses expire on June 30 of each year.	$\checkmark$	
02. Non-Renewal. Individuals choosing not to renew their license are to notify the Board, on the renewal form by the expiration date. Individuals with lapsed licenses may not publicly display their wall certificates, use the title CPA or IPA, or provide services that are reserved to licensees.	$\mathbf{X}$	

03. Late Fee. Licenses renewed after July 1, but before		
August 1, are subject to the late renewal fee as prescribed in		
Rule 600. After August 1, any license not renewed is deemed		
lapsed and is subject to reinstatement pursuant to Section 54		
211, Idaho Code.	D	
202. Practice Privileges.		
01. Substantially Equivalent. As prescribed in Section 54-227,		
Idaho Code, and these rules.	•	
02. Internet Disclosures. An individual entering into an		
engagement to provide professional services via a web site,	×	
pursuant to Idaho practice privileges, is to disclose on their		
web site:		
a. Their principal state of licensure, license number, and		
address.		
b. A means for regulators and the public to contact a		
responsible licensee in charge at the firm regarding		
complaints, questions, or regulatory compliance.	$\mathbf{v}$	
203. Reciprocal Licensure.		
· · · ·		
01. Interstate Reciprocity. The requirements for a reciprocal		
license under Section 54-210(2), Idaho Code.		
Notwithstanding anything to the contrary, an individual		
whose principal place of business is not in this state and who		
holds a valid license or permit with unrestricted practice		
privileges as a Certified Public Accountant from any state that		
the NASBA National Qualification Appraisal Service has		
verified to be in substantial equivalence with the CPA	. /	
licensure requirements of the AICPA/NASBA Uniform	$\mathbf{\vee}$	
Accountancy Act is presumed to have the qualifications		
substantially equivalent to this state's requirements.		
02. International Reciprocity. The requirements for foreign		
reciprocal licensure under Section 54-210(5), Idaho Code,		
provided that the Board relies on the International		
Qualifications Appraisal Board for evaluation of foreign		
credential equivalency. Such licensees are to report any		
investigations undertaken, or sanctions imposed, by a foreign	•	
credentialing body against the licensee's foreign credential.		
The Board will participate in joint investigations with foreign	•	
credentialing bodies and rely on evidence supplied by such		
bodies in disciplinary hearings.		
300. Applicability Of Rules.		
01. Reliance. A certified public accountant or licensed public		
accountant is to hold the affairs of his clients in strict		
confidence, observe the standards incorporated by	×	
reference, promote sound and informative financial		
reporting, and maintain high standards of personal conduct.		
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.		
	l	
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		
discreditable or harmful even though not specifically mentioned or described in the rules. The Board may revoke,		
discreditable or harmful even though not specifically mentioned or described in the rules. The Board may revoke, suspend, refuse to renew, administratively penalize,	$\mathbf{X}$	
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,	$\mathbf{X}$	
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	X	
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,	X	

04. Applicability. These rules apply to all professional		
services offered or performed by licensees or individuals		
granted practice privileges, including tax and management		
advisory services.	s .	
05. Responsibility. A licensee is responsible for ensuring all	2	
persons associated with the licensee in the rendering of	. /	
professional services, who are either under the licensee's	$\mathbf{V}$	
supervision or who are the licensee's partners or		
shareholders in the practice comply with these rules. A		
licensee may not permit others to carry out, on his behalf,		
either with or without compensation, acts that, if carried out		
by the licensee, would place the licensee in violation of any		
laws.	S	
06. Interpretation of Rules. In the interpretation and		
enforcement of these rules, the Board gives consideration,		
but not necessarily dispositive weight, to relevant	. /	
interpretations, rulings and opinions issued by other states,	_	
and by appropriately authorized standard setting bodies.	D	
07. 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		
Rules, and to provide reports to the Board.	D	
301. Commissions And Contingent Fees.		
01. Acceptance. Licensees may accept commissions or	•	
contingent fees subject to Section 54-218, Idaho Code, the		
<b>.</b>	•	
AICPA Code of Professional Conduct, and these rules.	5	
02. Disclosures. Any licensee who directly or indirectly		
accepts or agrees to accept such form of compensation is to		
disclose the terms of such compensation to the client. The	$\mathbf{\nabla}$	
disclosure is to be:	c Č	
	3	
	2	
a. In writing, clear, and conspicuous; and state the amount of		
the compensation or basis on which it will be computed;		
<ul> <li>Made at or prior to the time of the recommendation or</li> </ul>		
referral of the product or service for which the commission is		
paid, prior to the client retaining the licensee to whom the		
client has been referred for which a referral fee is paid, and	•	
prior to the time the licensee undertakes representation of or		
performance of the service upon which a contingent fee will		
be charged.	S	
302. Confidential Client Information.		
01. Confidentiality. A licensee is to protect and not disclose		
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	S	
02. Exemptions. Nothing in these rules is construed as		
prohibiting the disclosure of information that is required to		
be disclosed:		
a. In reporting on the examination of financial statements;	. /	
a miceporting on the examination of maneial statements,	s 🗸	
b. In investigations by the Board or other accounting	•	
regulatory agency;	s	
c. In ethical investigations conducted in private professional		
organizations;		
d. In the course of peer reviews;		
· · ·	- <b>-</b>	1
e. To other persons active in the organization performing		
services for that client on a need to know basis;	×	

f. To persons in the entity who need this information for the sole purpose of assuring quality control; or	×	
g. By any act of law.	X	
03. Disciplinary Proceedings. Members of the Board and investigative officers may not disclose any confidential client information that comes to their attention from licensees in disciplinary proceedings or otherwise, except that they may furnish such information to an investigative or disciplinary body.	□	
303. RECORDS		
A licensee is to furnish to his client or former client, upon request made within a reasonable time after original issuance of the document in question all client records, as that term is defined in the AICPA Code of Professional Conduct belonging to, or obtained from or on behalf of, the client that 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 are to be returned upon request by the client, whether the engagement has been terminated or the licensee has been paid for services rendered.	<b>v</b>	
Tax Return, Other Reports, Working Papers Including Audit	5	
Documentation Made Part of Client's Records. A licensee who has been paid for the services rendered is to furnish to his client or former client, upon request, within a reasonable time after original issuance of the document in question the following records:	s	
a. A copy of a tax return of a client.	s 🗸	
b. A copy of any report, or other document, issued by the licensee to or for the client; and	s 🗸	
c. A copy of the licensee's working papers, to the extent that such working papers include records that 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. The information should be provided in the medium in which it is requested, provided it exists in that medium. The licensee does not have to convert information that is not in electronic format.		
02. Working Papers Including Audit Documentation Not a Part of the Client's Records. 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.	s 🗸	
<b>03. Charges.</b> A licensee does not have 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.	×	
304. FIRM NAMES		

01. General. A licensee may only provide professional services under a firm name that is not 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 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.	~	
<b>02. Title.</b> A firm may designate itself as "Certified Public Accountant(s)," "Licensed Public Accountant(s)" or "Public Accountant(s)" or "Public Accountant(s)" when a majority of its partners, shareholders, or members are actively licensed certified public accountants or licensed public accountants under the provisions of the Idaho Accountancy Act and Rules. The firm name may not include the name of a non-licensee owner, except as allowed in Subsection 304.01 if the title "CPA(s)" or "LPA(s)" is included in the firm name.	~	
305. COMMUNICATIONS.		
01. Response. Unless otherwise specified, a licensee is to respond within thirty (30) calendar days of the mailing to any communication in which the Board requests a response.	$\checkmark$	
<b>02. Complaints</b> . 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 is to file a written answer to the complaint within twenty (20) calendar days of receipt, unless otherwise granted an extension of time by the Board.	<b>v</b>	
400. CPE BASIC REDQUIREMENTS - Demonstrate participation in a program of learning that meets the requirements as set forth in the Statement of Standards as referenced in Rule 004. CPE courses approved on NASBA's National Registry of CPE Sponsors, the AICPA, and state societies are deemed to meet the CPE requirements of this state. Responsibility for documenting the acceptability of the program and the validity of the credits rests with the licensee.	✓ s	
<b>01. Renewal.</b> Licensees seeking active license renewal are to demonstrate that during the two (2) calendar years immediately preceding the date the reporting form is due that no less than eighty (80) hours of CPE are recorded, of which at least four (4) hours are ethics 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.	<b>~</b> s	
02. New and Reciprocal. Completion of at least a two-hour (2) course on Idaho state-specific ethics during the calendar year that the license is issued. During the second calendar year of licensure, a minimum of thirty (30) hours is to be completed which may include an ethics component based on the prior year submission.	×	
401. CPE Reporting, Controls, And Late Fees.		
<b>01. Reporting.</b> No later than January <b>31</b> of each year, individuals renewing their licenses are to provide a signed reporting form either:	~	
<ul> <li>a. Disclosing the information pertaining to the educational programs submitted for qualification as prescribed in the CPE Standards: or</li> </ul>	$\checkmark$	

b. Applying for exception, extension, or exemption.	<ul> <li></li> </ul>	
<b>02. CPE Late Fees.</b> A License will not be issued until the licensee files the reporting form with supporting documentation, pays the late filing as prescribed in Rule 600, license renewal fee and any other penalty the Board may impose.	~	
402. CPE Exceptions, Extensions, And Exemptions.		
<b>01. Exceptions and Extensions.</b> 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.	~	
a. Licensees asking for exceptions or extensions under these conditions apply 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 request not filed timely is subject to the late fee prescribed in Rule 600, in addition to any administrative action.	~	
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 will 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.	~	
<b>02. Inactive or Retired.</b> Licensees who elect inactive or retired status are exempt from any CPE requirements as prescribed by Sections 54-211(c) and (d), Idaho Code. A licensee who has elected inactive or retired status may provide the following volunteer, uncompensated services: tax preparation services, participating in a government-sponsored business mentoring program, serving on the board of directors for a nonprofit or governmental organization, or serving on a government-appointed advisory board. If the CPA provides the foregoing volunteer, uncompensated services, the CPA has a duty to ensure that they hold the professional competencies necessary to offer these services.	•	
403. Review And Audit Of CPE Reports.		
All signed CPE reports are subject to formal verification to determine qualification and sufficiency of hours reported. A formal audit of CPE reported may be performed to determine whether hours reported qualify for credit. If a reporting form is not approved, the licensee will be notified.	~	
404. Notification.		
A licensee is served a notice of noncompliance when it is determined the CPE requirement has not been fulfilled. The notice advises and provides opportunity for the deficiencies to be addressed. If the deficiencies remain, administrative action may be taken.	×	
405. Action. Following notice and hearing, the Board may suspend the		
license or take other action pursuant to Section 54-219, Idaho Code.	□ ✓	
406. Reinstatement And Re-Entry.		

An individual whose license has lapsed or is in a non-active status per Section 54-211, Idaho Code, is to complete no less than eighty (80) hours of CPE, of which at least four (4) hours are in ethics CPE with a minimum of two (2) hours to be in state specific ethics for Idaho, during the twelve (12) months immediately prior to applying for reinstatement or re-entry to an active license. The applicant is 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. Completion of the CPE will otherwise exempt the licensee from obtaining CPE hours during the calendar year of returning to an active license. 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 to pay the difference between the cost of an inactive or retired license and the annual license renewal fee. An	~	
individual who is applying for reinstatement to an inactive or retired license is not required to meet a CPE requirement. 407. Formerly Licensed.		
Any person who was licensed by the Board and who chose to let their license lapse, or had their license lapsed by the Board, may place the word "former" adjacent to their CPA or LPA title on any business card, letterhead, or any other document or device so long as at the time the license lapsed, the person was in good standing with the Board.		
408. Continuing Professional Education Committee.		
01. Appointment. The Board may appoint a continuing professional education committee. The committee consists 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 performs the following duties and is authorized to take all actions necessary to perform these duties:	×	
a. To evaluate reported CPE to determine qualification.	×	
<li>b. To consider applications for exceptions, extensions, and exemptions, and to assess penalties.</li>	×	
c. To audit CPE reports and to consider other matters that may be assigned by the Board.	×	
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.	×	
500. Purpose Of Firm Registration And Peer Review.		
The purpose of the program is to monitor compliance with applicable accounting and auditing standards adopted by generally recognized standard setting bodies. The program emphasizes appropriate education programs or remedial procedures that 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 os egregious as to warrant continuing action, the Board will take appropriate action to protect the public interest as authorized by Section 54-219, Idaho Code.	<b>~</b>	
501. Issuance Of Reports And Form Of Practice. A licensee can 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.	~	
502. Peer Review Program Participation.		

<b>01. Participation</b> . Any firm that issues reports on accounting and auditing engagements, including audits, reviews, compilations, prospective financial information, engagements performed in accordance with the PCAOB, and any examination, review or agreed-upon procedures engagement performed in accordance with the statement on standards for attestation engagements. A licensee who issues compilation reports through any form of business other than a firm is to participate in the peer review program. Such licensees are to meet the requirements for registration and peer review.		
02. Practice Privileges. Individuals with practice privileges in Idaho are to comply with the peer review requirements in the state of their principal place of business.	R	
503. Exemption From Participation.		
<b>01. Firms.</b> A firm that does not perform any of the services in Rule 502 is exempt from peer review. The firm is to notify the Board of such exemption in writing at the time of renewal of its registration. A firm that begins providing these services is to commence a peer review within eighteen (18) months of the date of the issuance of its initial report.	X	(a) Peer reviews shall be conducted according to the "Standards for Performing and Reporting on Peer Reviews" promulgated by the AICPA, effective April 2019, which are hereby incorporated by reference and adopted as the minimum standards for peer reviews of all firms. This section shall not require any firm or licensee to become a member of the AICPA or any administering organization.
02. Licensees Not in Public Practice. A licensee who does not perform any of the services in Rule 502 is exempt from firm registration and peer review. The licensee is to 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.	×	
03. Licensees Not Issuing Reports. A licensee who issues financial statements pursuant to Section 54-221(5), Idaho Code, is exempt from peer review.	$\mathbf{X}$	
504. Scheduling Of The Peer Review. 01. Frequency. A firm performing any of the services in Rule 502 undergoes, at its own expense, a peer review commensurate in scope with its practice, not less than once in each three (3) years.	$\mathbf{X}$	
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.	×	
03. Review Year. Each firm is to enroll with one (1) of the approved administering organizations. Each firm adopts the review date assigned by the appropriate administering organization and notifies the Board of such date.	~	
04. New Firms. Within one (1) year of registration with the Board, new firms are to enroll with an approved administering organization. The firm adopts the review date assigned and notifies the Board of such date.	~	
OS.Mergers or Combinations. In the event that two (2) or more firms are merged or combined, the resulting firm retains the peer review year of the firm with the largest number of accounting and auditing hours.	$\checkmark$	
O6. Dissolutions or Separations. In the event that a firm is divided, the new firm(s) retains the review year of the former firm. In the event that the year under review is less than twelve (12) months, a review year will be assigned so that the review occurs within eighteen (18) months of the commencement of the new firm(s).	. /	

<b>07. Multi-State Practices.</b> With respect to a multi-state firm, the Peer Review 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.	~	
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.	~	
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.	~	
<b>10. Just Cause</b> . The Board may change a firm's peer review year for just cause.	×	
505. Minimum Standards. The minimum standards for peer review are contained in the Standards for Performing and Reporting on Peer Reviews section of the AICPA Standards. Peer review program are to 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 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.	~	
506. Reporting To The Board.		
01. Firm Registration Form. All firms performing any of the peer reviewable services in Rule 502 annually file a firm registration no later than September 30. The registration is on a form prescribed by the Board. Firm registrations filed after September 30 are subject to penalty for non-compliance pursuant to Rule 600.	×	
<b>02. Peer Review Documentation</b> . 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. Additionally, firms are to notify the Board within thirty (30) days of the date the peer reviewer or a team captain advises the firm that a grade of fail will be recommended. The Board reserves the right to obtain all other information relating to the peer review. The Board also has the authority to exempt for good cause firms who would otherwise have to file peer review documentation.	~	
507. Retention Of Documents Relating To Peer Reviews. Documents relating to peer reviews are to be retained as follows:		
01. Documents. All documentation necessary to establish that each peer review was performed in conformity with peer review standards adopted by the Board. These documents may include the peer review working papers, the peer review report, comment letters and related correspondence indicating the firm's concurrence or non-concurrence, and any proposed remedial actions and related implementation.	~	

<b>02. Retention Period.</b> Document retention is for a period of time corresponding to the designated retention period of the relevant administering organization and, upon request of the Committee, to be made available to it. In no event may the retention period be less than ninety (90) days from the date of acceptance of the review by the administering organization.	~	
508. Confidentiality.		
The letter and any documentation submitted to the Board pursuant to Rule 506.02 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.	~	
509. Remedies For Failure To Comply.		
<b>01. Corrective Actions.</b> The Board will take appropriate action to protect the public interest if the Board determines, through the peer review process or otherwise, that a firm's performance or reporting practices, or both, are not, or may not be, in accordance with applicable professional standards, or that the firm does not comply with peer review program requirements or with all or some of the reporting, remedial action, or fee penalty requirements of this section. The Board's actions may include, but are not limited to:	>	
a. The annual license of the principal(s) of a non-compliant firm will not be issued until the firm complies with all requirements of these rules, provided the licensee has met all licensing requirements;	>	
<ul> <li>Requiring the firm to develop quality control procedures to provide a reasonable assurance that similar occurrences will not occur in the future;</li> </ul>	$\checkmark$	
c. Requiring any individual licensee who had responsibility for, or who substantially participated in, the engagement(s) to successfully complete specific courses or types of continuing education as specified by the Board;	>	
d. Requiring the reviewed firm to engage a Board-approved licensee to conduct a Board-prescribed on-site field review of the firm's work product and practices or perform other investigative procedures to assess the degree or pervasiveness of nonconforming work product. The Board- approved licensee engaged by the firm will submit a report of the findings to the Board within thirty (30) days of the completion of the services. The cost of the Board-prescribed on-site review or other Board-prescribed procedures will be at the firm's expense;	X	
e. Requiring the reviewed firm responsible for engagement(s) to submit all or specified categories of its compilation or attest working papers and reports to a preissuance evaluation performed by a Board-approved licensee in a manner and for a duration prescribed by the Board. Prior to the firm issuing the reports on the engagements reviewed, the Board-approved licensee submits to a designee of the Board for the purpose of recommending that the Board accept a report of the findings, including the nature and frequency of recommended actions for the firm. The cost of the Board-approved preissuance evaluation will be at the firm's expense;	~	
f. Initiating an investigation to determine if additional discipline pursuant to Section 54-219, Idaho Code, is warranted. Notwithstanding the foregoing, absent an investigation the specific rating of a single peer review report is not a sufficient basis to warrant disciplinary action.	×	

02. Solicitation and Review of Other Sources. The Board may solicit, and review licensee reports and other information covered by the reports from clients, public agencies, banks, and other users of such information.	~	
510. Administering Organizations.		
Qualified administering organizations that register with, and are approved by the Board based on their adherence to the AICPA Peer Review minimum standards, include the peer review program of the American Institute of Certified Public Accountants (AICPA) and state CPA societies fully involved in the administration of the AICPA Peer Review Program and their successor organizations that meet the minimum standards.	~	
511. Peer Review Oversight Committee.		
<b>01. Appointment</b> . The Board appoints an Oversight Committee consisting of no more than seven (7) members who are active licensees and possess extensive current experience in accounting and auditing services. No committee member may be a current member of the Board.	~	
<b>02.Responsibilities</b> . The committee acts in an advisory capacity to the Board with the following duties:		
a. Monitoring administrating organizations to provide reasonable assurance that peer reviews are being conducted and reported in accordance with the peer review minimum standards.	<b>√</b> R	
i. Visit annually the administering organizations to examine their procedures for administering the peer review program and meet with the organization's peer review committee during the consideration of peer review documents.	R	
ii. Review, on the basis of random selection, a number of reviews performed by the administering organization which include, at a minimum, a review of the peer review report, the letter of comments (if any), the firm's response to the matters discussed in the letter of comments, the organization's acceptance letter outlining any additional corrective or monitoring procedures, and working papers on the selected review. The review of documents may be expanded if significant deficiencies, problems, or inconsistencies are discovered.	✓	
b. Reports to the Board on conclusions reached and makes recommendations to the adherence to Peer Review Standards. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved state societies, the committee may obtain and review the oversight program report to ensure that reviews are being conducted and reported on in accordance with the standards. Reports submitted may not contain information concerning specific firms or reviewers.	R	
c. Based on the result of the foregoing procedures, the committee will make recommendation to the Board as to the continuing qualifications of the approved administering organizations.	R	
600. FEES.		

## Montana Idaho Zero Base Regulation Project Idano Zero Base Regulation Project Prospective Analysis $\checkmark$ = Substantially Equivalent in Rule $R\checkmark$ = Substantially Equivalent - Referenced in Statue & Rule $\boxed{X}$ = Not Referenced in Statute or Rule

Idaho	WY	Comments
000. LEGAL AUTHORITY: This chapter is adopted under the legal authority of Title 54, Chapter 2, Idaho Code.	$\checkmark$	
<b>OOL SCOPE</b> : These rules 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.	~	
004. INCORPORATION BY REFERENCE		
AICPA Standards. The AICPA Professional Standards as applicable under the circumstances and at the time of the services, except as superseded by Section 54-206(8), Idaho Code.	$\checkmark$	
CPE Standards. 2016 Statements on Standards for Continuing Professional Education Programs jointly approved by NASBA and AICPA.	$\checkmark$	
PCAOB Standards. The Standards issued by the Public Company Accountability Oversight Board, as applicable under the circumstances and at the time of the services.	$\checkmark$	
010. DEFINITIONS		
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.	$\checkmark$	
02. Board. The Board or its designated representative.	$\checkmark$	
03. Candidate. Applicants approved to sit for the CPA Examination.	$\checkmark$	
04. CPA Examination. Uniform Certified Public Accountant Examination.		
05. CPE. Continuing Professional Education.	$\checkmark$	
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.	×	24.201.2106 BASIC CONTINUING EDUCATION REQUIREMENT (1) Active licensees are required to have 120 hours of continuing professional education (CPE) with a subset of two hours in ethics for the previous three-year period ending December 31 of each year, except as otherwise provided under ARM 24.201.2154.
07. NASBA. The National Association of State Boards of Accountancy.	$\checkmark$	
08. National Candidate Database. The National Association of State Boards of Accountancy database of all CPA Examination candidates.		
09 .State-Specific Ethics for Idaho. A minimum two-hour (2) CPE course on Idaho Accountancy Act and Rules, which is exempt from the Statements on Standards for CPE.	×	(e) pass the comprehensive professional ethics for CPAs course developed by the AICPA; Required for initial licensure
10. Year of Review. The calendar year during which a peer review is conducted.	$\checkmark$	Required for mittar intensore
11. Year Under Review. The twelve-month (12) period that is		
reviewed. 018. COMPLIANCE WITH THESE RULES - A licensee of the Board or an individual granted practice privileges is subject to the rules of the Board when rendering professional services.	×	

019. COMPUTATION OF TIME: 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.		
020. GOOD MORAL CHARACTER	s 🗸	
021. NOTIFICATION OF CHANGE OF ADDRESS, FELONY		
CHARGES, OR ACTIONS TAKEN.	•	
100. CPA EXAMINATION: An applicant must pass the CPA		
Examination before applying for a CPA license. The CPA		
Examination is graded by the American Institute of Certified	. /	
Public Accountants and subject to review and acceptance by	$\mathbf{v}$	
the Board.		
101. EXAM APPLICATIONS: Applications to take the CPA		
Examination are to be made as prescribed in accordance with		
Section 54-208, Idaho Code.		
102 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. The ATT		
is issued for the test section(s) for which the candidate		
applied. Candidates must pay the fees charged by the AICPA,		
NASBA, and the test delivery service provider directly to		
NASBA. The <b>ATT will expire ninety (90) days after it is issued</b> if the candidate has not paid the appropriate fees. Eligible		
candidates will receive a Notice to Schedule (NTS) for the CPA		
Examination. 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.		
until the candidate tests, whichever occurs hist.		
103. FAILURE TO APPEAR: A candidate who fails to appear	1	
for the CPA Examination forfeits all fees paid.		
104. CPA EXAM EDUCATIONAL QUALIFICATIONS: A		
candidate for the CPA examination provides evidence of		
successful completion of a baccalaureate degree or its		
equivalent to include 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) are in	•	
accounting subjects.		
105. TESTING PERIOD AND CREDIT.		
CPA Examination Credit. Candidates are to pass all four (4)		
test sections of the CPA Examination with a grade of seventy-		
five (75) or higher within an eighteen-month period which		
begins on the date that the first test section is passed.		
Candidates who do not pass all four (4) sections of the CPA		
Examination within the eighteen-month period lose credit for		
any test section(s) passed outside the eighteen-month period		
and that test section(s) is to be retaken.		
Extending the Term of Credit. The Board may extend the	ł	
term of credit validity upon demonstration by the candidate		
that the credit was lost by reason of circumstances beyond		
the candidate's control.	· ▼	
	1	
Transfer of Credit. 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.		
106. CHEATING		

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.	~	
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 will be provided notice and opportunity for hearing. In such hearings, the Board decides:	X	24.201.202 PUBLIC PARTICIPATION RULES (1) The Board of Public Accountants adopts and incorporates by this reference, the public participation rules of the department of commerce as listed in Title 8, chapter 2, except that the board does not adopt ARM 8.2.202(1)(b), which allows for public participation in the granting or denying of a license for which a hearing is required. The public is entitled to observe, but not participate in the licensing decisions and other contested cases as allowed by law. (History: 37-50-201, 37-50-203, MCA; IMP, 2-3-102, MCA; <u>NEW</u> , 1980 MAR p. 1541, Eff. 5/30/80; <u>TRANS</u> , from Dept. of Prof. & Occup. Lic., Ch, 274, L. 1981, Eff. 7/1/81; <u>TRANS</u> , from Commerce, 2005 MAR p. 2668; <u>AMD</u> , 2014 MAR p. 2849, Eff. 11/21/14.)
a. Whether or not there was cheating, and if so what remedy should be applied;	×	
b. Whether the candidate will be given credit for any portion of the examination completed in that session; and	×	
c. Whether the candidate will be barred from taking the examination in future sittings, and if so, for how many sittings.	×	
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.	×	24.201.524 CHEATING (1) Cheating, falsifying, or misrepresentation of information by an examination candidate in applying for, taking, or subsequent to taking the examination will invalidate any score otherwise earned on any test section of the examination and shall disqualify the examination candidate from taking the examination for a period of time. Examination candidates must adhere to the requirements of the examination provider found in the NASBA Candidate Handbook. (History: 37-50-204, MCA; IMP, 37-50-204, 37-50-302, 37-50-303, MCA; NEW, 2004 MAR p. 643, Eff. 3/26/04; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2014 MAR p. 2849, Eff. 11/21/14.)
107. SECURITY AND IRREGULARITIES: Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of security, unauthorized acquisition, or disclosure of the contents of an examination, suspected or actual negligence, errors, omissions, or irregularities in conducting an examination, or for any other reasonable cause or unforeseen circumstance.	X	
INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE: Applications for initial licensure are to be made as prescribed in Section 54-207, Idaho Code, and are to comply with the following:		
a. Applicants for licensure are to meet the provisions of Section 54-207(2), Idaho Code. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination is exempt from additional educational requirements.	×	
<ul> <li>b. The Board will recognize:</li> <li>i. Any college or university accredited by the Northwest</li> </ul>		
Commission on Colleges or Universities or any other regional accrediting association having equivalent standards;		
ii. Any independent senior college in Idaho certified by the State Department of Education for teacher training; and	×	
<li>iii. Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards.</li>	$\mathbf{X}$	
c. An applicant is 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 conditions:	~	

<ul> <li>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;</li> </ul>	~	
ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of 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;	~	
iii. Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and 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.	~	
02. Experience		
a. An applicant is to provide evidence of one (1) year of experience as prescribed in Section 54-209, Idaho Code, and these rules. Experience consists 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 with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure.	>	
b. An applicant completes and submits the Verification of Employment and Experience Evaluation form(s). An applicant may be called to appear before the Board to supplement or verify evidence of experience.	~	
c. A licensee verifying experience will 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 will, upon request by the Board, explain in writing or in person the basis for such refusal.	~	
d. A licensee who is responsible for supervising attest services, and signs or authorizes someone to sign the accountant's report on the financial statement on behalf of the firm, is to meet the experience requirement set out in the AICPA statements on quality control standards.	~	
30. Examination on Code of Professional Conduct. Prior to licensure, applicants successfully complete a course in professional ethics that is acceptable to the Board.	>	
04. Initial License Application Fee. As prescribed in Rule 600.	$\checkmark$	
201. Annual License Renewal And Late Fee.	-	
<b>01. Renewal</b> . Licenses expire on June 30 of each year.	$\checkmark$	
<b>02. Non-Renewal.</b> Individuals choosing not to renew their license are to notify the Board, on the renewal form by the expiration date. Individuals with lapsed licenses may not publicly display their wall certificates, use the title CPA or LPA, or provide services that are reserved to licenses.	~	

03. Late Fee. Licenses renewed after July 1, but before		
August 1, are subject to the late renewal fee as prescribed in	×	
Rule 600. After August 1, any license not renewed is deemed		
lapsed and is subject to reinstatement pursuant to Section 54-		
211, Idaho Code.		
202. Practice Privileges.		
<ol> <li>Substantially Equivalent. As prescribed in Section 54-227, Idaho Code, and these rules.</li> </ol>		
02. Internet Disclosures. An individual entering into an		
engagement to provide professional services via a web site,	$\mathbf{X}$	
pursuant to Idaho practice privileges, is to disclose on their		
web site:		
a. Their principal state of licensure, license number, and		
address.	×	
b. A means for regulators and the public to contact a		
responsible licensee in charge at the firm regarding	X	
complaints, questions, or regulatory compliance.		
203. Reciprocal Licensure.		
01. Interstate Reciprocity. The requirements for a reciprocal		
license under Section 54-210(2), Idaho Code.		
Notwithstanding anything to the contrary, an individual whose principal place of business is not in this state and who		
holds a valid license or permit with unrestricted practice		
privileges as a Certified Public Accountant from any state that	<b>v</b>	
the NASBA National Qualification Appraisal Service has		
verified to be in substantial equivalence with the CPA		
licensure requirements of the AICPA/NASBA Uniform		
Accountancy Act is presumed to have the qualifications		
substantially equivalent to this state's requirements.		
02. International Reciprocity. The requirements for foreign		
reciprocal licensure under Section 54-210(5), Idaho Code,		
provided that the Board relies on the International		
Qualifications Appraisal Board for evaluation of foreign	. /	
credential equivalency. Such licensees are to report any	$\mathbf{v}$	
investigations undertaken, or sanctions imposed, by a foreign credentialing body against the licensee's foreign credential.		
The Board will participate in joint investigations with foreign		
credentialing bodies and rely on evidence supplied by such		
bodies in disciplinary hearings.		
300. Applicability Of Rules.		
01. Reliance. A certified public accountant or licensed public	•	
accountant is to hold the affairs of his clients in strict		
confidence, observe the standards incorporated by		
reference, promote sound and informative financial	-	
reporting, and maintain high standards of personal conduct.	S	
<b>02. Acceptance of Licensure.</b> 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.		
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.	1	

04. Applicability. These rules apply to all professional services offered or performed by licensees or individuals granted practice privileges, including tax and management advisory services.	×	
05. Responsibility. A licensee is responsible for ensuring 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 comply with these rules. A licensee may not permit others to carry out, on his behalf, either with or without compensation, acts that, if carried out by the licensee, would place the licensee in violation of any laws.	~	
06. Interpretation of Rules. In the interpretation and enforcement of these rules, the Board gives consideration, but not necessarily dispositive weight, to relevant interpretations, rulings and opinions issued by other states, and by appropriately authorized standard setting bodies.	~	
07. 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 Rules, and to provide reports to the Board.	×	24.201.405 COMMITTEES (1) The board may request and appoint committees of outside representatives to assist them in carrying out their duties. (History: 37-50-201, MCA; IMP, 37-50-201, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668.)
301. Commissions And Contingent Fees.		
01. Acceptance. Licensees may accept commissions or contingent fees subject to Section 54-218, Idaho Code, the AICPA Code of Professional Conduct, and these rules.	~	
02. Disclosures. Any licensee who directly or indirectly accepts or agrees to accept such form of compensation is to disclose the terms of such compensation to the client. The disclosure is to be:	$\checkmark$	
<ul> <li>a. In writing, clear, and conspicuous; and state the amount of the compensation or basis on which it will be computed;</li> </ul>	~	
b. Made at or prior to the time of the recommendation or referral of the product or service for which the commission is paid, prior to the client retaining the licensee to whom the client has been referred for which a referral fee is paid, and prior to the time the licensee undertakes representation of or performance of the service upon which a contingent fee will be charged.	~	
302. Confidential Client Information.		
01. Confidentiality. A licensee is to protect and not disclose 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.	<b>~</b> s	
02. Exemptions. Nothing in these rules is construed as prohibiting the disclosure of information that is required to be disclosed:		
a. In reporting on the examination of financial statements;	R 🗸	
<ul> <li>b. In investigations by the Board or other accounting regulatory agency;</li> </ul>	s 🗸	
c. In ethical investigations conducted in private professional organizations;	X	
d. In the course of peer reviews;		
e. To other persons active in the organization performing services for that client on a need to know basis;	$\mathbf{X}$	

f. To persons in the entity who need this information for the sole purpose of assuring quality control; or	X	
g. By any act of law.	X	
03. Disciplinary Proceedings. Members of the Board and investigative officers may not disclose any confidential client information that comes to their attention from licensees in disciplinary proceedings or otherwise, except that they may furnish such information to an investigative or disciplinary body.	>	
303. RECORDS		
A licensee is to furnish to his client or former client, upon request made within a reasonable time after original issuance of the document in question all client records, as that term is defined in the AICPA Code of Professional Conduct belonging to, or obtained from or on behalf of, the client that 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 are to be returned upon request by the client, whether the engagement has been terminated or the licensee has been paid for services rendered.	>	
Tax Return, Other Reports, Working Papers Including Audit Documentation Made Part of Client's Records. A licensee who has been paid for the services rendered is to furnish to his client or former client, upon request, within a reasonable time after original issuance of the document in question the following records:	>	
a. A copy of a tax return of a client.	$\checkmark$	
b. A copy of any report, or other document, issued by the licensee to or for the client; and	>	
c. A copy of the licensee's working papers, to the extent that such working papers include records that 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. The information should be provided in the medium in which it is requested, provided it exists in that medium. The licensee does not have to convert information that is not in electronic format.	~	
02. Working Papers Including Audit Documentation Not a Part of the Client's Records. 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.	~	
03. Charges. A licensee does not have 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.	X	
304. FIRM NAMES		

01. General. A licensee may only provide professional services under a firm name that is not 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.	•• ••	
<b>02. Title</b> . A firm may designate itself as "Certified Public Accountant(s)," "Licensed Public Accountant(s)" or "Public Accountant(s)" when a majority of its partners, shareholders, or members are actively licensed certified public accountants or licensed public accountants under the provisions of the Idaho Accountancy Act and Rules. The firm name may not include the name of a non-licensee owner, except as allowed in Subsection 304.01 if the title "CPA(s)" or "LPA(s)" is included in the firm name. The firm name may 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.	<b>v</b>	
305. COMMUNICATIONS.		
<b>01. Response</b> . Unless otherwise specified, a licensee is to respond within thirty (30) calendar days of the mailing to any communication in which the Board requests a response.	~	
<b>02. Complaints</b> . 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 is to file a written answer to the complaint within twenty (20) calendar days of receipt, unless otherwise granted an extension of time by the Board.	~	
400. CPE BASIC REDQUIREMENTS - Demonstrate participation in a program of learning that meets the requirements as set forth in the Statement of Standards as referenced in Rule 004. CPE courses approved on NASBA's National Registry of CPE Sponsors, the AICPA, and state societies are deemed to meet the CPE requirements of this state. Responsibility for documenting the acceptability of the program and the validity of the credits rests with the licensee.	~	
<b>01. Renewal.</b> Licensees seeking active license renewal are to demonstrate that during the two (2) calendar years immediately preceding the date the reporting form is due that no less than eighty (80) hours of CPE are recorded, of which at least four (4) hours are ethics 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.	~	
02. New and Reciprocal. Completion of at least a two-hour (2) course on Idaho state-specific ethics during the calendar year that the license is issued. During the second calendar year of licensure, a minimum of thirty (30) hours is to be completed which may include an ethics component based on the prior year submission.	×	
401. CPE Reporting, Controls, And Late Fees.		
01. Reporting. No later than January 31 of each year, individuals renewing their licenses are to provide a signed reporting form either:	$\checkmark$	
a. Disclosing the information pertaining to the educational programs submitted for qualification as prescribed in the CPE Standards: or	$\checkmark$	

b. Applying for exception, extension, or exemption.	$\checkmark$	
02. CPE Late Fees. A License will not be issued until the licensee files the reporting form with supporting documentation, pays the late filing as prescribed in Rule 600, license renewal fee and any other penalty the Board may impose.	X	
402. CPE Exceptions, Extensions, And Exemptions.		
<b>01. Exceptions and Extensions.</b> 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.	~	24.201.2154 EXTENSION OR HARDSHIP EXCEPTION (1) The board or its designee may grant, for a specific period of time, an extension in order to complete the basic CPE requirement, or grant a written hardship exception for reasons of individual hardship (i.e. health or military service). (2) To request an extension or hardship exception, an individual must submit the appropriate form. The board or designee will evaluate the request on a case- by-case basis. (History: 37-1-319, 37-50-201, 37-50-203, MCA; IMP, 37-1-306, 37- 50-203, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof.
a. Licensees asking for exceptions or extensions under these conditions apply 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 request not filed timely is subject to the late fee prescribed in Rule 600, in addition to any administrative action.	~	See above
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 will be required to complete the CPE hours and any assessed penalty no later than April 30. The penalty for non-compliance with the thics 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.	X	
<b>02. Inactive or Retired</b> . Licensees who elect inactive or retired status are exempt from any CPE requirements as prescribed by Sections 54-211(c) and (d), Idaho Code. A licensee who has elected inactive or retired status may provide the following volunteer, uncompensated services: tax preparation services, participating in a government-sponsored business mentoring program, serving on the board of directors for a nonprofit or governmental organization, or serving on a government-appointed advisory board. If the CPA provides the foregoing volunteer, uncompensated services, the CPA has duty to ensure that they hold the professional competencies necessary to offer these services.	~	
403. Review And Audit Of CPE Reports. All signed CPE reports are subject to formal verification to determine qualification and sufficiency of hours reported. A formal audit of CPE reported may be performed to determine whether hours reported qualify for credit. If a reporting form is not approved, the licensee will be notified.	~	
404. Notification.		
A license is served a notice of noncompliance when it is determined the CPE requirement has not been fulfilled. The notice advises and provides opportunity for the deficiencies to be addressed. If the deficiencies remain, administrative action may be taken. 405. Action.	~	
Following notice and hearing, the Board may suspend the		
license or take other action pursuant to Section 54-219, Idaho Code.	$\checkmark$	
406. Reinstatement And Re-Entry.		

An individual whose license has lapsed or is in a non-active		
status per Section 54-211, Idaho Code, is to complete no less		
than eighty (80) hours of CPE, of which at least four (4) hours		
are in ethics CPE with a minimum of two (2) hours to be in		
state specific ethics for Idaho, during the twelve (12) months		
immediately prior to applying for reinstatement or re-entry		
to an active license. The applicant is 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. Completion of the CPE will otherwise		
exempt the licensee from obtaining CPE hours during the		
calendar year of returning to an active license. 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		
to pay the difference between the cost of an inactive or		
retired license and the annual license renewal fee. An		
individual who is applying for reinstatement to an inactive or		
retired license is not required to meet a CPE requirement.		
407. Formerly Licensed.		
Any person who was licensed by the Board and who chose to		
let their license lapse, or had their license lapsed by the	×	
Board, may place the word "former" adjacent to their CPA or		
LPA title on any business card, letterhead, or any other		
document or device so long as at the time the license lapsed,		
the person was in good standing with the Board.		
408. Continuing Professional Education Committee.		
01. Appointment. The Board may appoint a continuing	$\mathbf{X}$	24.201.405 COMMITTEES (1) The board may request and appoint
professional education committee. The committee consists of		committees of outside representatives to assist them in carrying out their duties.
not less than five (5) members who are active licensees of		(History: 37-50-201, MCA; <u>IMP</u> , 37-50-201, MCA; <u>NEW</u> , 1980 MAR p. 2971, Eff.
this state, in good standing, and who need not be members		11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81;
of this Board. The committee performs the following duties		TRANS, from Commerce, 2005 MAR p. 2668.)
and is authorized to take all actions necessary to perform		<u>110000</u> , non commerce, 2000 w/ (cp. 2000.)
these duties:		
a. To evaluate reported CPE to determine qualification.	×	
b. To consider applications for exceptions, extensions, and		
exemptions, and to assess penalties.	×	
c. To audit CPE reports and to consider other matters that		
may be assigned by the Board.	×	
02. Powers and Duties. Any decision or ruling of this	l	
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.		
500. Purpose Of Firm Registration And Peer Review.		
The purpose of the program is to monitor compliance with		
applicable accounting and auditing standards adopted by		
generally recognized standard setting bodies. The program		
emphasizes appropriate education programs or remedial		
procedures that 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 will take appropriate action to	<b>•</b>	
protect the public interest as authorized by Section 54-219,		
Idaho Code.		
501. Issuance Of Reports And Form Of Practice.		
A licensee can 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.		
502. Peer Review Program Participation.		

<b>01. Participation</b> . Any firm that issues reports on accounting and auditing engagements, including audits, reviews, compilations, prospective financial information, engagements performed in accordance with the PCAOB, and any examination, review or agreed-upon procedures engagement performed in accordance with the statement on standards for attestation engagements. A licensee who issues compilation reports through any form of business other than a firm is to participate in the per review program. Such licensees are to meet the requirements for registration and peer review.		
02. Practice Privileges. Individuals with practice privileges in Idaho are to comply with the peer review requirements in the state of their principal place of business.	$\checkmark$	
503. Exemption From Participation.		
<b>01. Firms.</b> A firm that does not perform any of the services in Rule 502 is exempt from peer review. The firm is to notify the Board of such exemption in writing at the time of renewal of its registration. A firm that begins providing these services is to commence a peer review within eighteen (18) months of the date of the issuance of its initial report.	~	
02. Licensees Not in Public Practice. A licensee who does not perform any of the services in Rule 502 is exempt from firm registration and peer review. The licensee is to 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.	~	
03. Licensees Not Issuing Reports. A licensee who issues financial statements pursuant to Section 54-221(5), Idaho Code, is exempt from peer review.	$\checkmark$	
504. Scheduling Of The Peer Review.		
01. Frequency. A firm performing any of the services in Rule 502 undergoes, at its own expense, a peer review commensurate in scope with its practice, not less than once in each three (3) years.	$\checkmark$	
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.	~	
03. Review Year. Each firm is to enroll with one (1) of the approved administering organizations. Each firm adopts the review date assigned by the appropriate administering organization and notifies the Board of such date.	~	
04. New Firms. Within one (1) year of registration with the Board, new firms are to enroll with an approved administering organization. The firm adopts the review date assigned and notifies the Board of such date.	~	
05.Mergers or Combinations. In the event that two (2) or more firms are merged or combined, the resulting firm retains the peer review year of the firm with the largest number of accounting and auditing hours.	~	
06. Dissolutions or Separations. In the event that a firm is divided, the new firm(s) retains the review year of the former firm. In the event that the year under review is less than twelve (12) months, a review year will be assigned so that the review occurs within eighteen (18) months of the commencement of the new firm(s).		

07. Multi-State Practices. With respect to a multi-state firm, the Peer Review 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.	~	
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.	~	
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.	×	
<b>10. Just Cause</b> . The Board may change a firm's peer review year for just cause.	$\checkmark$	
505. Minimum Standards.		
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 are to 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 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.	~	
506. Reporting To The Board.		
01. Firm Registration Form. All firms performing any of the peer reviewable services in Rule 502 annually file a firm registration no later than September 30. The registration is on a form prescribed by the Board. Firm registrations filed after September 30 are subject to penalty for non-compliance pursuant to Rule 600.	~	
<b>02. Peer Review Documentation.</b> 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. Additionally, firms are to notify the Board within thirty (30) days of the date the peer reviewer or a team captain advises the firm that a grade of fail will be recommended. The Board reserves the right to obtain all other information relating to the peer review. The Board also has the authority to exempt for good cause firms who would otherwise have to file peer review documentation.	~	
507. Retention Of Documents Relating To Peer Reviews. Documents relating to peer reviews are to be retained as follows:		
01. Documents. All documentation necessary to establish that each peer review was performed in conformity with peer review standards adopted by the Board. These documents may include the peer review working papers, the peer review report, comment letters and related correspondence indicating the firm's concurrence or non-concurrence, and any proposed remedial actions and related implementation.	×	

<b>02. Retention Period.</b> Document retention is for a period of time corresponding to the designated retention period of the relevant administering organization and, upon request of the Committee, to be made available to it. In no event may the retention period be less than ninety (90) days from the date of acceptance of the review by the administering organization.	X	
508. Confidentiality.		
The letter and any documentation submitted to the Board pursuant to Rule 506.02 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.	×	
509. Remedies For Failure To Comply.		
<b>01. Corrective Actions.</b> The Board will take appropriate action to protect the public interest if the Board determines, through the peer review process or otherwise, that a firm's performance or reporting practices, or both, are not, or may not be, in accordance with applicable professional standards, or that the firm does not comply with peer review program requirements or with all or some of the reporting, remedial action, or fee penalty requirements of this section. The Board's actions may include, but are not limited to:	~	
a. The annual license of the principal(s) of a non-compliant firm will not be issued until the firm complies with all requirements of these rules, provided the licensee has met all licensing requirements;	~	
<li>b. Requiring the firm to develop quality control procedures to provide a reasonable assurance that similar occurrences will not occur in the future;</li>	$\checkmark$	
c. Requiring any individual licensee who had responsibility for, or who substantially participated in, the engagement(s) to successfully complete specific courses or types of continuing education as specified by the Board;	×	
d. Requiring the reviewed firm to engage a Board-approved licensee to conduct a Board-prescribed on-site field review of the firm's work product and practices or perform other investigative procedures to assess the degree or pervasiveness of nonconforming work product. The Board- approved licensee engaged by the firm will submit a report of the findings to the Board within thirty (30) days of the completion of the services. The cost of the Board-prescribed on-site review or other Board-prescribed procedures will be at the firm's expense;	X	
e. Requiring the reviewed firm responsible for engagement(s) to submit all or specified categories of its compilation or attest working papers and reports to a preissuance evaluation performed by a Board-approved licensee in a manner and for a duration prescribed by the Board. Prior to the firm issuing the reports on the engagements reviewed, the Board-approved licensee submits to a designee of the Board for the purpose of recommending that the Board accept a report of the findings, including the nature and frequency of recommended actions for the firm. The cost of the Board-approved preissuance evaluation will be at the firm's expense;	X	
f. Initiating an investigation to determine if additional discipline pursuant to Section 54-219, Idaho Code, is warranted. Notwithstanding the foregoing, absent an investigation the specific rating of a single peer review report is not a sufficient basis to warrant disciplinary action.	X	

02. Solicitation and Review of Other Sources. The Board may solicit, and review licensee reports and other information covered by the reports from clients, public agencies, banks,	X	
and other users of such information.		
510. Administering Organizations.		
Qualified administering organizations that register with, and are approved by the Board based on their adherence to the AICPA Peer Review minimum standards, include the peer review program of the American Institute of Certified Public Accountants (AICPA) and state CPA societies fully involved in the administration of the AICPA Peer Review Program and their successor organizations that meet the minimum standards.	~	
511. Peer Review Oversight Committee.		
01. Appointment. The Board appoints an Oversight Committee consisting of no more than seven (7) members who are active licensees and possess extensive current experience in accounting and auditing services. No committee member may be a current member of the Board.	~	
<b>02.Responsibilities</b> . The committee acts in an advisory capacity to the Board with the following duties:		
a. Monitoring administrating organizations to provide reasonable assurance that peer reviews are being conducted and reported in accordance with the peer review minimum standards.	$\checkmark$	
i. Visit annually the administering organizations to examine their procedures for administering the peer review program and meet with the organization's peer review committee during the consideration of peer review documents.	$\checkmark$	
ii. Review, on the basis of random selection, a number of reviews performed by the administering organization which include, at a minimum, a review of the peer review report, the letter of comments (if any), the firm's response to the matters discussed in the letter of comments, the organization's acceptance letter outlining any additional corrective or monitoring procedures, and working papers on the selected review. The review of documents may be expanded if significant deficiencies, problems, or inconsistencies are discovered.	X	
b. Reports to the Board on conclusions reached and makes recommendations to the adherence to Peer Review Standards. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved state societies, the committee may obtain and review the oversight program report to ensure that reviews are being conducted and reported on in accordance with the standards. Reports submitted may not contain information concerning specific firms or reviewers.	~	
c. Based on the result of the foregoing procedures, the committee will make recommendation to the Board as to the continuing qualifications of the approved administering organizations.	~	
600. FEES.		

## Wyoming Idaho Zero Base Regulation Project Prospective Analysis = Substantially Equivalent in Rule = Substantially Equivalent in Statute R = Substantially Equivalent - Referenced in Statue & Rule = Not Referenced in Statute or Rule

Idaho	MT	Comments
000. LEGAL AUTHORITY: This chapter is adopted under the	./	
legal authority of Title 54, Chapter 2, Idaho Code.	$\mathbf{\vee}$	
001. SCOPE: These rules 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.	•	
004. INCORPORATION BY REFERENCE		
AICPA Standards. The AICPA Professional Standards as applicable		
under the circumstances and at the time of the services, except as		
superseded by Section 54-206(8), Idaho Code.		
CPE Standards. 2016 Statements on Standards for Continuing		
Professional Education Programs jointly approved by NASBA and	. /	
AICPA.	$\mathbf{\vee}$	
PCAOB Standards. The Standards issued by the Public Company		
Accountability Oversight Board, as applicable under the		
circumstances and at the time of the services.	<b>v</b>	
010. DEFINITIONS		
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.		
<ol><li>Board. The Board or its designated representative.</li></ol>	$\sim$	
	<u> </u>	
03. Candidate. Applicants approved to sit for the CPA Examination.	X	
		Not defined but referenced without the rules
04. CPA Examination. Uniform Certified Public Accountant	s 🗸	
Examination.	3 <b>V</b>	
05. CPE. Continuing Professional Education.		
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	$\mathbf{\vee}$	
regulatory bodies.		
07. NASBA. The National Association of State Boards of Accountancy.		
08. National Candidate Database. The National Association of State	•	
Boards of Accountancy database of all CPA Examination	. /	
candidates.	$\mathbf{\vee}$	
09 .State-Specific Ethics for Idaho. A minimum two-hour (2) CPE	. /	
course on Idaho Accountancy Act and Rules, which is exempt from	$\mathbf{V}$	
the Statements on Standards for CPE.		
10. Year of Review. The calendar year during which a peer review is	/	
conducted.	R 🗸	
11. Year Under Review. The twelve-month (12) period that is	. /	
reviewed.	R 🗸	
018. COMPLIANCE WITH THESE RULES - A licensee of the	X	
Board or an individual granted practice privileges is subject to		
the rules of the Board when rendering professional services.		
019. COMPUTATION OF TIME: 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.		
020. GOOD MORAL CHARACTER	$\times$	

021. NOTIFICATION OF CHANGE OF ADDRESS, FELONY	./	
CHARGES, OR ACTIONS TAKEN.	×	
100. CPA EXAMINATION: An applicant must pass the CPA		
Examination before applying for a CPA license. The CPA Examination is graded by the American Institute of Certified		
Public Accountants and subject to review and acceptance by	./	
the Board.	~	
101. EXAM APPLICATIONS: Applications to take the CPA		
Examination are to be made as prescribed in accordance with		
Section 54-208, Idaho Code.		
102 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. The ATT		
is issued for the test section(s) for which the candidate		
applied. Candidates must pay the fees charged by the AICPA,		
NASBA, and the test delivery service provider directly to		
NASBA. The ATT will expire ninety (90) days after it is issued		
if the candidate has not paid the appropriate fees. Eligible		
candidates will receive a Notice to Schedule (NTS) for the CPA Examination. 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.		
and the candidate tests, whenever occurs inst.		
103. FAILURE TO APPEAR: A candidate who fails to appear for	X	
the CPA Examination forfeits all fees paid.		
104. CPA EXAM EDUCATIONAL QUALIFICATIONS: A		
candidate for the CPA examination provides evidence of		
successful completion of a baccalaureate degree or its		
equivalent to include 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) are in accounting subjects.		
105. TESTING PERIOD AND CREDIT.		
CPA Examination Credit. Candidates are to pass all four (4) test sections of the CPA Examination with a grade of seventy-		
five (75) or higher within an eighteen-month period which		
begins on the date that the first test section is passed.		
Candidates who do not pass all four (4) sections of the CPA		
Examination within the eighteen-month period lose credit for	$\checkmark$	
any test section(s) passed outside the eighteen-month period		
and that test section(s) is to be retaken.		
Extending the Term of Credit. The Board may extend the term		
of credit validity upon demonstration by the candidate that		
the credit was lost by reason of circumstances beyond the		
candidate's control.	•	
Transfer of Credit. 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,	Ī	
Idaho Code, and these rules.		
106. CHEATING.		
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	Ť	
specified period of time. Hearings. If the Board believes that it has evidence that a	ł	
candidate has cheated on the examination or a candidate has		
been expelled from the examination of a candidate nas		
provided notice and opportunity for hearing. In such hearings,	•	
the Board decides:		
a. Whether or not there was cheating, and if so what remedy	./	
should be applied:		

b. Whether the candidate will be given credit for any portion of the examination completed in that session; and	$\checkmark$	
c. Whether the candidate will be barred from taking the examination in future sittings, and if so, for how many sittings.	<b>~</b>	
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.	~	
107. SECURITY AND IRREGULARITIES: Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of security, unauthorized acquisition, or disclosure of the contents of an examination, suspected or actual negligence, errors, omisions, or irregularities in conducting an examination, or for any other reasonable cause or unforeseen circumstance.	~	
INITIAL CERTIFIED PUBLIC ACCOUNTANT LICENSURE: Applications for initial licensure are to be made as prescribed in Section 54-207, Idaho Code, and are to comply with the following:		
a. Applicants for licensure are to meet the provisions of Section 54-207(2), Idaho Code. An applicant for licensure who was accepted for the May 2000 CPA Examination or prior examination is exempt from additional educational requirements.	~	
b. The Board will recognize:	-	
<ul> <li>Any college or university accredited by the Northwest Commission on Colleges or Universities or any other regional accrediting association having equivalent standards;</li> </ul>	~	
<li>ii. Any independent senior college in Idaho certified by the State Department of Education for teacher training; and</li>	X	
<li>iii. Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or any other accrediting agency having equivalent standards.</li>	~	
c. An applicant is 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 conditions:	$\checkmark$	
<ol> <li>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;</li> </ol>	<b>`</b>	
ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of 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;	~	
iii. Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and 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. 72 Francence	~	
UZ, Experience		

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01. Interstate Reciprocity. The requirements for a reciprocal license under Section 54-210(2), Idaho Code. Notwithstanding anything to the contrary, an individual whose principal place of business is not in this state and who holds a valid license or permit with unrestricted practice privileges as a Certified Public Accountant from any state that the NASBA National Qualification Appraisal Service has verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act is presumed to have the qualifications substantially equivalent to this state's requirements.	~	
02. International Reciprocity. The requirements for foreign reciprocal licensure under Section 54-210(5), Idaho Code, provided that the Board relies on the International Qualifications Appraisal Board for evaluation of foreign credential equivalency. Such licensees are to report any investigations undertaken, or sanctions imposed, by a foreign credentialing body against the licensee's foreign credential. The Board will participate in joint investigations with foreign credentialing bodies and rely on evidence supplied by such bodies in disciplinary hearings.	~	
soo. Applicability of Rales.		
01. Reliance. A certified public accountant or licensed public accountant is to hold the affairs of his clients in strict confidence, observe the standards incorporated by reference, promote sound and informative financial reporting, and maintain high standards of personal conduct.	~	
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.	~	
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.	~	
04. Applicability. These rules apply to all professional services offered or performed by licensees or individuals granted practice privileges, including tax and management advisory services.	~	
Services. <b>OS: Responsibility</b> . A licensee is responsible for ensuring 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 comply with these rules. A licensee may not permit others to carry out, on his behalf, either with or without compensation, acts that, if carried out by the licensee, would place the licensee in violation of any laws.	~	
Ob. Interpretation of Rules. In the interpretation and enforcement of these rules, the Board gives consideration, but not necessarily dispositive weight, to relevant interpretations, rulings and opinions issued by other states, and by appropriately authorized standard setting bodies.	~	

07. 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 Rules, and to provide reports to the Board. 301. Commissions And Contingent Fees.	~	
<ol> <li>Acceptance. Licensees may accept commissions or contingent fees subject to Section 54-218, Idaho Code, the AICPA Code of Professional Conduct, and these rules.</li> <li>Disclosures. Any licensee who directly or indirectly accepts or agrees to accept such form of compensation is to</li> </ol>	~	
disclose the terms of such compensation to the client. The disclosure is to be:	$\checkmark$	
<ul> <li>a. In writing, clear, and conspicuous; and state the amount of the compensation or basis on which it will be computed;</li> <li>b. Made at or prior to the time of the recommendation or</li> </ul>	$\checkmark$	
referral of the product or service for which the commission is paid, prior to the client retaining the licensee to whom the		
client has been referred for which a referral fee is paid, and		
prior to the time the licensee undertakes representation of or		
performance of the service upon which a contingent fee will	$\checkmark$	
be charged.		
302. Confidential Client Information.		
Soz. contraction client information.		
01. Confidentiality. A licensee is to protect and not disclose 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.		
02. Exemptions. Nothing in these rules is construed as prohibiting the disclosure of information that is required to be disclosed:		
a. In reporting on the examination of financial statements;	<b>~</b>	
<ul> <li>b. In investigations by the Board or other accounting regulatory agency;</li> </ul>	$\checkmark$	
<ul> <li>c. In ethical investigations conducted in private professional organizations;</li> </ul>	$\checkmark$	
d. In the course of peer reviews;		
e. To other persons active in the organization performing services for that client on a need to know basis;	$\checkmark$	
f. To persons in the entity who need this information for the sole purpose of assuring quality control; or	$\checkmark$	
g. By any act of law.		
03. Disciplinary Proceedings. Members of the Board and investigative officers may not disclose any confidential client information that comes to their attention from licensees in disciplinary proceedings or otherwise, except that they may furnish such information to an investigative or disciplinary body. 303. RECORDS	✓	

A licensee is to furnish to his client or former client, upon request made within a reasonable time after original issuance of the document in question all client records, as that term is defined in the AICPA Code of Professional Conduct belonging to, or obtained from or on behalf of, the client that 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 are to be returned upon request by the client, whether the engagement has been terminated or the licensee has been paid for services rendered.		
Tax Return, Other Reports, Working Papers Including Audit		
Documentation Made Part of Client's Records. A licensee who has been paid for the services rendered is to furnish to his client or former client, upon request, within a reasonable time after original issuance of the document in question the following records:		
a. A copy of a tax return of a client.		
b. A copy of any report, or other document, issued by the licensee to or for the client; and	$\checkmark$	
c. A copy of the licensee's working papers, to the extent that such working papers include records that 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. The information should be provided in the medium in which it is requested, provided it exists in that medium. The licensee does not have to convert information that is not in electronic format to an electronic format.	~	
02. Working Papers Including Audit Documentation Not a Part of the Client's Records. 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.	~	
03. Charges. A licensee does not have 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.	~	
304. FIRM NAMES		
01. General. A licensee may only provide professional services under a firm name that is not 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.	~	

<b>02. Title</b> . A firm may designate itself as "Certified Public Accountant(s)," "Licensed Public Accountant(s)" or "Public Accountant(s)" when a majority of its partners, shareholders, or members are actively licensed certified public accountants or licensed public accountants under the provisions of the Idaho Accountancy Act and Rules. The firm name may not include the name of a non-licensee owner, except as allowed in Subsection 304.01 if the title "CPA(s)" or "LPA(s)" is included in the firm name. The firm name may 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.	~	
305. COMMUNICATIONS.		
01. Response. Unless otherwise specified, a licensee is to respond within thirty (30) calendar days of the mailing to any communication in which the Board requests a response.	~	
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 is to file a written answer to the complaint within twenty (20) calendar days of receipt, unless otherwise granted an extension of time by the Board.	~	
400. CPE BASIC REDQUIREMENTS - Demonstrate participation in a program of learning that meets the requirements as set forth in the Statement of Standards as referenced in Rule 004. CPE courses approved on NASBA's National Registry of CPE Sponsors, the AICPA, and state societies are deemed to meet the CPE requirements of this state. Responsibility for documenting the acceptability of the program and the validity of the credits rests with the licensee.	~	
01. Renewal. Licensees seeking active license renewal are to demonstrate that during the two (2) calendar years immediately preceding the date the reporting form is due that no less than eighty (80) hours of CPE are recorded, of which at least four (4) hours are ethics 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.	~	
02. New and Reciprocal. Completion of at least a two-hour (2) course on Idaho state-specific ethics during the calendar year that the license is issued. During the second calendar year of licensure, a minimum of thirty (30) hours is to be completed which may include an ethics component based on the prior year submission.	~	
401. CPE Reporting, Controls, And Late Fees.		
01. Reporting. No later than January 31 of each year, individuals renewing their licenses are to provide a signed reporting form either:	$\checkmark$	
<ul> <li>a. Disclosing the information pertaining to the educational programs submitted for qualification as prescribed in the CPE <u>Standards; or</u></li> </ul>	~	
b. Applying for exception, extension, or exemption.	$\checkmark$	
02. CPE Late Fees. A License will not be issued until the licensee files the reporting form with supporting documentation, pays the late filing as prescribed in Rule 600, license renewal fee and any other penalty the Board may impose.	· ·	
402. CPE Exceptions, Extensions, And Exemptions.		
<b>01. Exceptions and Extensions.</b> 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.	~	

a. Licensees asking for exceptions or extensions under these conditions apply 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 request not filed timely is subject to the late fee prescribed in Rule 600, in addition to any administrative action.	~	
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 will 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 puis 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.	X	
02. Inactive or Retired. Licensees who elect inactive or retired status are exempt from any CPE requirements as prescribed by Sections 54-211(2) and (d), idaho Code. A licensee who has elected inactive or retired status may provide the following volunteer, uncompensated services: tax preparation services, participating in a government-sponsored business mentoring program, serving on the board of directors for a nonprofit or governmental organization, or serving on a government-appointed advisory board. If the CPA provides the foregoing volunteer, uncompensated services: tex preparations of the CPA has a duty to ensure that they hold the professional competencies necessary to offer these services.	~	
403. Review And Audit Of CPE Reports.		
All signed CPE reports are subject to formal verification to		
determine qualification and sufficiency of hours reported. A formal audit of CPE reported may be performed to determine whether hours reported qualify for credit. If a reporting form is not approved, the licensee will be notified.		
404. Notification.		
A licensee is served a notice of noncompliance when it is determined the CPE requirement has not been fulfilled. The notice advises and provides opportunity for the deficiencies to be addressed. If the deficiencies remain, administrative action may be taken.	~	
405. Action. Following notice and hearing, the Board may suspend the		
license or take other action pursuant to Section 54-219, Idaho Code.	$\checkmark$	
406. Reinstatement And Re-Entry. An individual whose license has lapsed or is in a non-active		
status per Section 54-211, Idaho Code, is to complete no less than eighty (80) hours of CPE, of which at least four (4) hours are in ethics CPE with a minimum of two (2) hours to be in state specific ethics for Idaho, during the twelve (12) months		
immediately prior to applying for reinstatement or re-entry to an active license. The applicant is required to identify and complete a program of loarning designed to demonstrate the		
complete a program of learning designed to demonstrate the currency of the applicant's competencies directly related to		
his area of service. Completion of the CPE will otherwise		
exempt the licensee from obtaining CPE hours during the		
calendar year of returning to an active license. 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		
to pay the difference between the cost of an inactive or		
retired license and the annual license renewal fee. An		
individual who is applying for reinstatement to an inactive or		
retired license is not required to meet a CPE requirement.		

Any person who was licensed by the Board and who chose to let their license lapse, or had their license lapsed by the Board, may place the word "former" adjacent to their CPA or LPA title on any business card, letterhead, or any other document or device so long as at the time the license lapsed, the person was in good standing with the Board. 408. Continuing Professional Education Committee.	X	
01. Appointment. The Board may appoint a continuing professional education committee. The committee consists 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 performs the following duties and is authorized to take all actions necessary to perform these duties:	×	Section 6. Appointment of Committees. The Board may appoint committees to facilitate the performance of its duties. Committee appointments may be "standing" or "ad hoc" as necessary to address complaint investigations, conduct peer review oversight, review rules and make recommendations to the Board for rules promulgation, review applications, or other matters as determined by the Board.
a. To evaluate reported CPE to determine qualification.     b. To consider applications for exceptions, extensions, and     exemptions, and to assess penalties.     c. To audit CPE reports and to consider other matters that		See above See above
may be assigned by the Board. <b>02. Powers and Duties</b> . 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. <b>500. Purpose Of Firm Registration And Peer Review</b> .		See above
The purpose of the program is to monitor compliance with applicable accounting and auditing standards adopted by generally recognized standard setting bodies. The program emphasizes appropriate education programs or remedial procedures that 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, or a firm's failure to comply with professional standards is so egregious as to warrant continuing action, the Board will take appropriate action to protect the public interest as authorized by Section 54-219, Idaho Code.	>	
501. Issuance Of Reports And Form Of Practice. A licensee can provide or offer to provide attest services or lissue reports on compilations only in a firm as defined by Section 54-220(310), Idaho Code, except as provided under Section 54-221(4), Idaho Code. 502. Peer Review Program Participation.	~	
302. reer Review Program Participation. 01. Participation. Any firm that issues reports on accounting and auditing engagements, including audits, reviews, compilations, prospective financial information, engagements performed in accordance with the PCAOB, and any examination, review or agreed-upon procedures engagement performed in accordance with the statement on standards for attestation engagements. A licensee who issues compilation reports through any form of business other than a firm is to participate in the peer review program. Such licensees are to meet the requirements for registration and peer review.	>	
02. Practice Privileges. Individuals with practice privileges in Idaho are to comply with the peer review requirements in the state of their principal place of business.	>	
503. Exemption From Participation.		
<b>01. Firms.</b> A firm that does not perform any of the services in Rule 502 is exempt from peer review. The firm is to notify the Board of such exemption in writing at the time of renewal of its registration. A firm that begins providing these services is to commence a peer review within eighteen (18) months of the date of the issuance of its initial report.	~	

02. Licensees Not in Public Practice. A licensee who does not perform any of the services in Rule 502 is exempt from firm registration and peer review. The licensee is to 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.	~	
03. Licensees Not Issuing Reports. A licensee who issues financial statements pursuant to Section 54-221(5), Idaho Code, is exempt from peer review. 504. Scheduling Of The Peer Review.	~	
01. Frequency. A firm performing any of the services in Rule 502 undergoes, at its own expense, a peer review commensurate in scope with its practice, not less than once in each three (3) years.	~	
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.	X	(b) All reviews must be carried out in conformity with the AICPA's Standards for Performing and Reporting on Peer Reviews as of Jamary 1, 2009 with Peer Review Standards Interpretations issued through May 22, 22 and 26 CA DB from inspection standards with applicable interpretations therein are adopted by the Board and do not include any later amplicable interpretations therein are adopted by the Board and do not include any later amendments or editions than specifically referenced. Copies of all standards referenced in the Clasper acidy at https://www.sao.gov/novalit.com/the/ any standards may be accessed electronically at http://www.sao.gov/novaliti. The PCAOBs rules and standards may be accessed electronically at http://www.goa.gov/novaliti. The PCAOBs
03. Review Year. Each firm is to enroll with one (1) of the approved administering organizations. Each firm adopts the review date assigned by the appropriate administering organization and notifies the Board of such date.	×	
04. New Firms. Within one (1) year of registration with the Board, new firms are to enroll with an approved administering organization. The firm adopts the review date assigned and notifies the Board of such date. 05. Mergers or Combinations. In the event that two (2) or more firms are merged or combined, the resulting firm retains the peer review year of the firm with the largest	X	
<ul> <li>O6. Dissolutions or Separations. In the event that a firm is divided, the new firm(s) retains the review year of the former firm. In the event that the tyear under review is less than twelve (12) months, a review year will be assigned so that the review occurs within eighteen (18) months of the commencement of the new firm(s).</li> </ul>	×	
07. Multi-State Practices. With respect to a multi-state firm, the Peer Review 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.	×	
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.	~	
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.	~	
10. Just Cause. The Board may change a firm's peer review year for just cause. 505. Minimum Standards.	$\checkmark$	

The minimum standards for peer review are contained in the Standards for Performing and Reporting on Peer Reviews section of the AICPA Standards. Peer review program are to 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 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.	~	
506. Reporting To The Board.		
01. Firm Registration Form. All firms performing any of the		
peer reviewable services in Rule 502 annually file a firm		
registration no later than September 30. The registration is on	$\checkmark$	
a form prescribed by the Board. Firm registrations filed after		
September 30 are subject to penalty for non-compliance pursuant to Rule 600.		
pursuant to Rule 600.		
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	$\sim$	
organization. The letter will be filed within thirty (30) days		
after receipt. Additionally, firms are to notify the Board within thirty (30) days of the date the peer reviewer or a team		
captain advises the firm that a grade of fail will be		
recommended. The Board reserves the right to obtain all		
other information relating to the peer review. The Board also		
has the authority to exempt for good cause firms who would		
otherwise have to file peer review documentation.		
507. Retention Of Documents Relating To Peer Reviews.		
Documents relating to peer reviews are to be retained as		
follows:		
01. Documents. All documentation necessary to establish		
that each peer review was performed in conformity with peer		
review standards adopted by the Board. These documents		
may include the peer review working papers, the peer review		
report, comment letters and related correspondence		
indicating the firm's concurrence or non-concurrence, and any proposed remedial actions and related implementation.		
any proposed remedial actions and related implementation.		
02. Retention Period. Document retention is for a period of		
time corresponding to the designated retention period of the		
relevant administering organization and, upon request of the Committee, to be made available to it. In no event may the		
retention period be less than ninety (90) days from the date	$\sim$	
of acceptance of the review by the administering		
organization.		
508. Confidentiality.		
The letter and any documentation submitted to the Board		
pursuant to Rule 506.02 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.	$\mathbf{\vee}$	
509. Remedies For Failure To Comply.		
01. Corrective Actions. The Board will take appropriate action		
to protect the public interest if the Board determines,		
through the peer review process or otherwise, that a firm's		
performance or reporting practices, or both, are not, or may		
not be, in accordance with applicable professional standards,		
or that the firm does not comply with peer review program	· •	
requirements or with all or some of the reporting, remedial		

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a. The annual license of the principal(s) of a non-compliant firm will not be issued until the firm complies with all requirements of these rules, provided the licensee has met all licensing requirements; b. Requiring the firm to develop quality control procedures to provide a reasonable assurance that similar occurrences will	<ul> <li></li> <li></li> </ul>	
not occur in the future; c. Requiring any individual licensee who had responsibility for, or who substantially participated in, the engagement(s) to successfully complete specific courses or types of continuing education as specified by the Board;	~	
d. Requiring the reviewed firm to engage a Board-approved licensee to conduct a Board-prescribed on-site field review of the firm's work product and practices or perform other investigative procedures to assess the degree or pervasiveness of nonconforming work product. The Board- approved licensee engaged by the firm will submit a report of the findings to the Board within thirty (30) days of the completion of the services. The cost of the Board-prescribed on-site review or other Board-prescribed procedures will be at the firm's expense;	~	
e. Requiring the reviewed firm responsible for engagement(s) to submit all or specified categories of its compilation or attest working papers and reports to a preissuance evaluation performed by a Board-approved license in a manner and for a duration prescribed by the Board. Prior to the firm issuing the reports on the engagements reviewed, the Board-approved licensee submits to a designee of the Board of the purpose of recommending that the Board accept a report of the findings, including the nature and frequency of recommended actions for the firm. The cost of the Board-approved preissuance evaluation will be at the firm's expense;	~	
f. Initiating an investigation to determine if additional discipline pursuant to Section 54-219, Idaho Code, is warranted. Notwithstanding the foregoing, absent an Investigation the specific rating of a single peer review report is not a sufficient basis to warrant disciplinary action.	~	
02. Solicitation and Review of Other Sources. The Board may solicit, and review licensee reports and other information covered by the reports from clients, public agencies, banks, and other users of such information.	~	
510. Administering Organizations.		
Qualified administering organizations that register with, and are approved by the Board based on their adherence to the AICPA Peer Review minimum standards, include the peer review program of the American Institute of Certified Public Accountants (AICPA) and state CPA societies fully involved in the administration of the AICPA Peer Review Program and their successor organizations that meet the minimum standards.	~	
511. Peer Review Oversight Committee.		
<b>01. Appointment.</b> The Board appoints an Oversight Committee consisting of no more than seven (7) members who are active licensees and possess extensive current experience in accounting and auditing services. No committee member may be a current member of the Board.	~	Section 6. Appointment of Committees. The Board may appoint committees to facilitate the performance of its duties. Committee appointments may be "standing" or "ad hoc" as necessary to address complaint investigations, conduct peer review oversight, review rules and make recommendations to the Board for rules promulgation, review applications, or other matters as determined by the Board.
<b>02.Responsibilities.</b> The committee acts in an advisory capacity to the Board with the following duties:		

<ul> <li>Monitoring administrating organizations to provide reasonable assurance that peer reviews are being conducted and reported in accordance with the peer review minimum standards.</li> </ul>	See above
i. Visit annually the administering organizations to examine their procedures for administering the peer review program and meet with the organization's peer review committee during the consideration of peer review documents.	See above
ii. Review, on the basis of random selection, a number of reviews performed by the administering organization which include, at a minimum, a review of the peer review report, the letter of comments (if any), the firm's response to the matters discussed in the letter of comments, the organization's acceptance letter outlining any additional corrective or monitoring procedures, and working papers on the selected review. The review of documents may be expanded if significant deficiencies, problems, or inconsistencies are discovered.	See above
b. Reports to the Board on conclusions reached and makes recommendations to the adherence to Peer Review Standards. Alternatively, for those organizations participating in the AICPA oversight program in connection with involved state societies, the committee may obtain and review the oversight program report to ensure that reviews are being conducted and reported on in accordance with the standards. Reports submitted may not contain information concerning specific firms or reviewers.	See above
c. Based on the result of the foregoing procedures, the committee will make recommendation to the Board as to the continuing qualifications of the approved administering organizations.	See above
600. FEES.	