

ISCPA'S Idaho State-Specific Ethics CPE


**What You Need to Know
When You Need to Know It!**

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Who must comply with the ISBA's State- Specific Ethics requirement?

- **Applicants for licensure**
 - Via exam, reciprocity or transfer of grades
 - during the first calendar year of their license
- **Reinstatement applicants**
 - Those individuals with a lapsed or suspended license
 - during the calendar year reinstating
- **Re-entry applicants**
 - Those individuals with an inactive or retired license
 - during the calendar year re-entering

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How to Earn CPE Credit



There will be a series
of **codes**
presented throughout
this program

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ISBA vs ISCPA



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Idaho State Board of Accountancy

Mailing Address: PO Box 83720 - Boise ID 83720-0063

Office Location: 11341 W. Chinden Blvd. - Boise, ID 83714

Office Hours: 8 am to 5 pm Monday - Friday (Closed all State Holidays)

Email: isba@dopl.idaho.gov **Web Site:** dopl.idaho.gov/boa

Phone: 208-334-3233 *(request to be transferred to the board of accountancy when a customer service agent answers as the ISBA doesn't have an extension number)*



- Administrative Rules
- Complaints
- CPA Exam
- Continuing Professional Education Compliance
- Legislation
- License Renewal
- Licensing
- Firm Registration

ISBA

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Idaho Society of CPAs

Physical Address: 1649 W Shoreline Drive, Suite 202 - Boise ID 83702

Staff Hours: 8 am to 4:30 pm Monday - Friday

Phone: 208-344-6261 **Fax:** 208-344-8984 **Web Site:** idcpa.org

Through SUPPORT, ADVOCACY and EDUCATION



ISCPA ...
Dedicated to Member Success

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Idaho Accountancy Rules

DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSES

DOPL

[Home](#) / [Board of Accountancy](#) / Statutes, Rules and Guidance

Statutes, Rules and Guidance

▲ Statutes

- [Chapter 2 Accountants](#)
- [Chapter 26 Department of Self-governing Agencies](#)
- [Chapter 94 Occupational Licensing Reform Act](#)

▲ Rules

[Rules of the State Board of Accountancy](#)


[AICPA – Code of Conduct](#)

IDAHO SOCIETY
Certified Public Accountants


NEWS • MY ISCPA • CPE • **RESOURCES**

Accountancy Act
General Member Resources
Idaho Accountancy Rules
Idaho State Board of Accountancy
ISCPA Connect
ISCPA Knowledge Hub
Other Rules

ISCPA Knowledge Hub
A free resource of white papers, product guides, case studies, industry analysis and more.
[Explore Now](#)












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Complaints

All formal disciplinary actions are a matter of public record





 Apply for or Renew a License	 Search for a License	 File a Complaint Against a Licensee
 Statutes, Rules and Guidance	 Military Service Members & Spouses	 Meeting Agendas and Minutes
 CPA Exam	 CPE - Information and Reporting	 Firm Registration and Peer Review

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License Renewal

- **The Idaho CPA license period is July 1 to June 30**
 - **Every year**, you must renew your license by July 1.
 - License renewals may be made online

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Firm Registration

- **Annual Firm Registration required by September 30**
 - All CPA Firms (and sole practitioners) providing peer reviewable services must be registered with the ISBA
 - Licensees:
 - It is **YOUR** responsibility to make sure you are included










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Peer Review

- **Peer Review**
 - Helps monitor a CPA firm's accounting and auditing practice - goal of promoting and enhancing quality services provided
 - All firms providing compilation, review, and audit services must enroll
- **Nevada Society of CPAs**
 - Administers the AICPA Peer Review Program and State Programs for
 - Idaho
 - Montana
 - Nebraska
 - Nevada
 - Utah
 - Wyoming










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Firm Registration

- **Your NAME plays a role...**
 - All CPA Firms (and sole practitioners) that **DO NOT** provide peer reviewable services BUT have some form of CPA in the title of the firm must also registered with the ISBA
 - **Graycee Professional Services**
 - **Graycee CPA**

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Firm Name

- **Idaho Accountancy Rule 203**
 - **Firm names may not be misleading**
 - Example:
 - Changing “Hampton CPA” to “Hampton, Greggors & Parker, CPAs”



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Commissions & Contingent Fees

- **Sticky Area**
 - Idaho Accountancy Rule 200
 - Idaho Code Section 54-218
 - Can I work on Commissions
 - Can I work on Contingent Fees
 - Disclosure – when and what
 - Tax Refunds
 - Complexity of work




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Return of Client Records

- **Idaho Accountancy Rule 202**
 - What are client records
 - What are firm working papers
 - You did the work but haven't been paid





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CPE Basics

- **Idaho Accountancy Rules – Rule 113**
 - Basic CPE Requirements
 - Review & Audit of CPE Reports
 - Notification
 - Action




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CPE FAQs

- What is the purpose of CPE?
- I am a NEW Idaho CPA licensee - what is my CPE requirement?
- CPE Reporting - what is it and when do I have to do it?

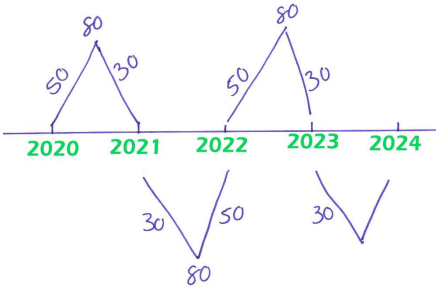
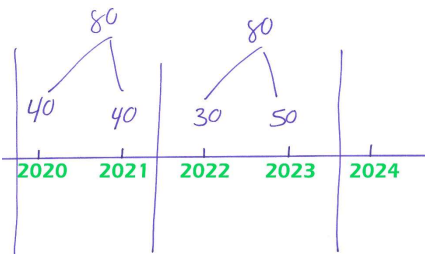


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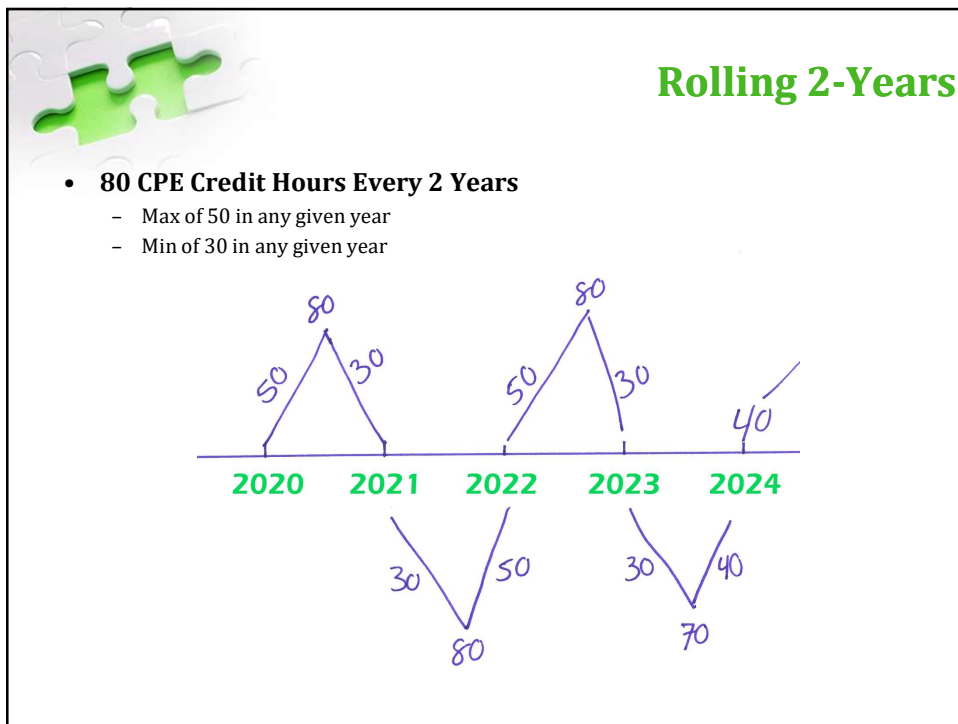


Rolling 2-Year Period

- **80 CPE Credit Hours Every 2 Years**
 - Think of it as any given 2-year period
- Don't think of it as a block of 2 years

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CPE Reporting


dopl.idaho.gov/boa/

1

Click on the following link to access CPE reporting in the new system: [Online Services](#). Please note if you have not created an account in the new system, you will need to do that before proceeding.

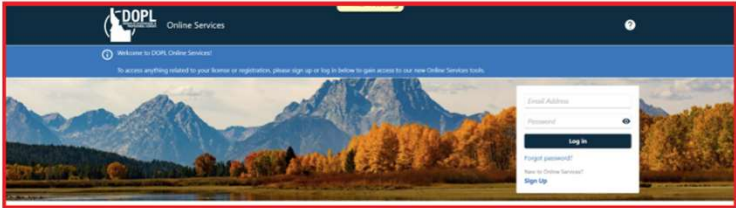
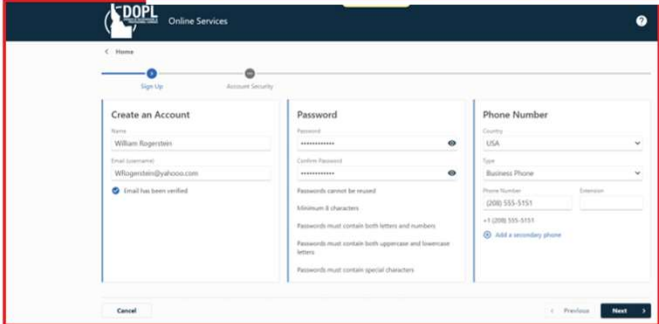
2

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Online Profile

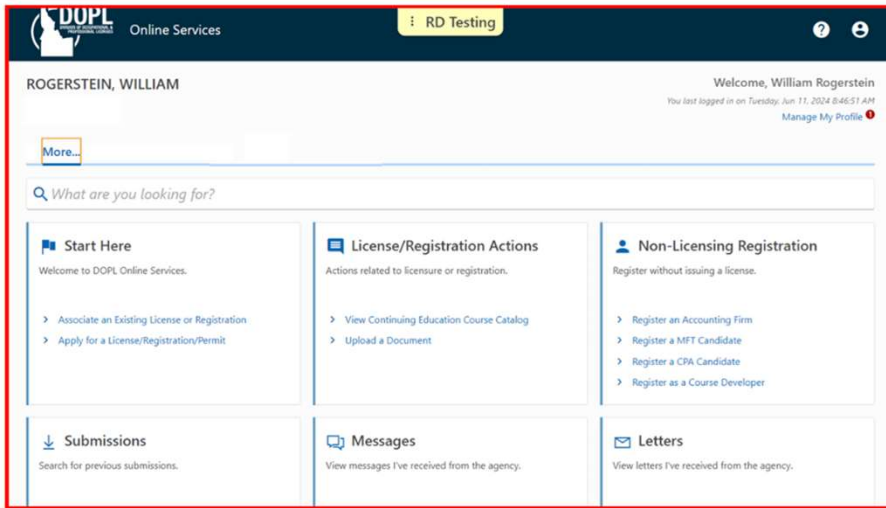
1. To create your online profile, click on the “Sign up” link:

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Online Profile



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CPE Reporting

CHRISTINE [REDACTED]

Welcome, Christine [REDACTED]

You last logged in on Wednesday, Feb 12, 2025 10:25:55 AM

[Manage My Profile](#)

[Summary](#)
[Action Center](#)
[Settings](#)
[More...](#)

Accountant

CHRISTINE [REDACTED]

[REDACTED]

License/Registration Number [REDACTED]

Status

Active

Type: Certified Public Accountant

Date Issued: 01-Jul-2024

Date Expires: 30-Jun-2025

Balance

Balance

\$0.00

[Menu](#)


[Document Upload](#)

[View Continuing Education Records](#)

[Submit Continuing Education Records](#)

[Retire](#)

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CPE Reporting

Continuing Education Submission

[REDACTED]

CHRISTINE [REDACTED]

Continuing Education Submission Reason

Continuing Education Submission Reason

Reason for Submission *

Required

Required

Reporting Discipline Hours

Responding to Audit Notice

Updating Records

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CPE Reporting

Continuing Education Submission

CHRISTINE

Continuing Education Submission Reason

Accountancy Totals Summary

Continuing Education Hours Requirement for 1/1/2024 - 12/31/2025

CPE Submitted During 2024 Calendar Year

0.00

CPE Submitted During 2025 Calendar Year

0.00

Year	CPE Hours Reported	Total CPE Owed	Ethics Credits Owed
2,024	0.00	38.25	3.00
2,025	0.00	80.00	4.00

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Continuing Education Submission Reason

Accountancy Totals Summary

Completed Courses

Continuing Education Courses

Continuing Education Courses for 1/1/2024 - 12/31/2025

Proof of course completion will need to be attached for each course reported in this submission.

If completed course hours exceed the required CPE, enter only the number of hours to use towards the requirement. Proof of course completion will document the total course hours.

	Course Provider	Course Name	Continuing Education	Disciplinary Category	Course Method	Completed Date	Number of Hr.	Course Documentation
<div>+ Add a Record</div>								

+ Add a Record

Additional Continuing Education Record

Course Provider

Required

Continuing Education Category

Required

Course Method

Required

Completed Date

Required

Course Status

NEW

Course Name

Required

Disciplinary Category

Number of Hours to Use (may be less than the total course hours)

0.0


Course Documentation

Choose File or Drop Here


Cancel

Add

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CPE Reporting



IDAHO SOCIETY
of
Certified Public Accountants

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1649 W Shoreline Drive, Suite 202
Boise, ID 83702
Phone: 208-344-6261
Fax: 208-344-8984
www.idcpe.org


December 6, 2024 Ted [REDACTED]

CERTIFICATE OF CONTINUING PROFESSIONAL EDUCATION ATTENDANCE

This certifies that Ted R. Sharp, CPA completed the following course:

Title:	CFO - Employees Today and Tomorrow		
Event Date:	12/06/24	Sponsor:	ISCPA
Vendor:	Knowledge Institute	NASBA / QAS #:	144545
Location:	ISCPA Enrichment Center, Boise		
Delivery Method:	Live Group Seminar		
Total CPE Credit:	8.00		
	Business Management & Organization: 4.00		
	General Ethics: 2.00		
	Personal Development: 2.00		


Gwynne Lethcoe, Education & Engagement Director Idaho Society of Certified Public Accountants



*CPE credits have been granted based on a 50-minute hour
in accordance with NASBA standards.*

*ISCPA conducted this CPE event in accordance with all
NASBA & Idaho State Board of Accountancy standards.*

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Short on CPE – 2 Options

- Option 1 – Change your license status
 - **Retired**
 - Your Name, CPA-Retired
 - **Inactive**
 - Your Name, CPA-Inactive
 - **Lapsed**
 - Your Name

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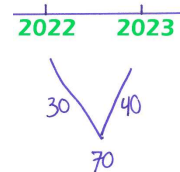


Short on CPE – 2 Options

- Option 2 – Get Caught Up

Jaycee's Example Again:

- In 2023, she needed to complete 50 hours
 - her 2022 credits plus 2023 credits must equal 80
- She only completed 40
 - 10 credits short
 - request an extension from ISBA
 - » Penalty credits = 5
 - » Credits short = 10
 - » 15
 - » Deadline = May 31



NOTE – Jaycee cannot count these 15 CPE credits when she reports her current year's CPE

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Worth Reviewing

- Common Questions:

- What qualifies as CPE
 - NASBA/QAS #
 - ISCPA CPE
- CPE Credits
 - Can I take the same course more than once
 - How many credits do I have to report
 - What are the Ethics CPE requirements



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Idaho Society of Certified Public Accountants

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*As soon as this video ends,
you will see a link on your screen.
You will need to click that link to access the quiz*

ISCPA Idaho State-Specific Ethics CPE

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