



## **Learning Objectives**

- Definitions of the key terms within the Idaho Accountancy Act.
- The requirements, as well as the costs, for license renewal.
- Requirements for individuals and firms for initial registration or renewal of a registration to practice.
- Reasons why the Idaho Board of Accountancy may choose to revoke, suspend, or refuse to renew a license.
- The Idaho Board of Accountancy rules and regulations pertaining to substantial equivalency.
- CPE requirements for Idaho practitioners, including important dates and fees that CPAs should commit to memory.

## **Topics Covered**

- The Idaho Accountancy Act
  - Title 54
  - Professions, Vocations, and Businesses
- The Idaho Accountancy Rules
  - IDAPA 24
  - Division of Occupational and Professional Licenses
  - Idaho State Board of Accountancy
  - 24.30.01