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## IDAHO CERTIFIED PUBLIC ACCOUNTANT (CPA) LICENSING GUIDE

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UPDATED 2020  
GLOBAL TALENT IDAHO

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## **IMPORTANT NOTIFICATION:**

### **QUALIFYING VERSUS NON-QUALIFYING FOREIGN RECIPROCITY CANDIDATES**

The United States of America has agreements with a select few countries that allow their accounting graduates to qualify for foreign reciprocity; this is called the [Mutual Recognition Agreements](#). These agreements allow foreign accountants who graduated, licensed, and practiced in select countries to take an alternative examination and fulfill ALL state board requirements (Please, go to [Idaho State Board of Accountancy](#) to learn more) and receive credential evaluations, which is different from other foreign accountants that are not a part of the Mutual Recognition Agreements. Countries that are accepted in the Mutual Recognition Agreement are:

- Institute of Chartered Accountants in Australia
- Canadian Institute of Chartered Accountants
- Canada, Mexico, and United States Memorandum of Understanding
- Chartered Accountants Ireland (formerly the Irish Institute of Chartered Accountants)
- Instituto Mexicano de Contadores Públicos
- New Zealand Institute of Chartered Accountants
- Hong Kong Institute of Certified Public Accountants
- Institute of Chartered Accountants of Scotland (ICAS)

If you received your credentials from one of these countries/institutes your licensing pathway will be different than most foreign educated accountants wishing to seek licensing in the U.S. Please, contact the [Idaho State Board of Accountancy](#) for a detailed overview of your process. If you **do not** qualify for the Mutual Recognition Agreement, continue to the next page to start the process overview.

### **FOREIGN EDUCATED CPA EXAM CANDIDATES**

## **1. HOW THE PROFESSION IS ORGANIZED IN IDAHO**

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### OVERVIEW

As a foreign-educated accountant there are steps to becoming eligible for licensure in Idaho. This guide looks at what you will need to accomplish before becoming a Certified Public Accountant (CPA) in Idaho. This guide also includes some background and tips on the broader opportunities for the accounting profession that can be utilized as you work to build your career.

### REGULATING PROFESSIONAL ACCOUNTANTS

The Idaho State Board of Accountancy, hereinafter referred to as ISBA, regulates the practice of accounting in the state of Idaho.

### EMPLOYMENT IN ACCOUNTING

According to the Bureau of Labor Statistics, the average annual salary of a Certified Public Accountant in Idaho ranges from [\\$65,000 – \\$85,000](#).

Accounting can be broken down into 4 major fields:

- [External auditors](#)
- [Government accountants and auditors](#)
- [Management accountants](#)
- [Internal auditors](#)
- [Tax accountant](#)

Government accounting and public accounting have the greatest job opportunities for Certified Public Accountants (CPA).

## **2. TIME AND COST**

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The following is a hypothetical scenario outlining the licensing process. Please keep in mind that your living expenses are not included in the scenarios below.

### HYPOTHETICAL SCENARIO FOR CPA LICENSING:

Step	<p style="text-align: center;"><b>Hypothetical Scenario</b> <i>Approximate Time and Cost</i></p>
<p>1 <a href="#">NIES Credential Evaluation</a></p>	<ul style="list-style-type: none"> <li>• If you do not qualify for the Mutual Recognition Agreement, you are required to have your credentials evaluated by NASBA International Evaluation Services (NIES).</li> <li>• Your foreign credentials are well organized and are provided with an English translation if they are not currently in English. You complete all program requirements, including:               <ul style="list-style-type: none"> <li>• <a href="#">NIES Credential Evaluation</a>: \$225</li> <li>• English Translations through <a href="#">Credential Consultants</a>: \$100</li> </ul> </li> <li>• Total: \$325 and 6 months to 1 year* *Time limit depends on how fast you can have your official documents sent to NIES from the issuing institution.</li> </ul>
<p>2. <a href="#">Satisfying Educational Requirements</a></p>	<ul style="list-style-type: none"> <li>• Most foreign candidates will have requirements within their credentials that will need to be fulfilled before being able to apply for licensure.</li> <li>• Total: Based on the amount of classes that you need to take.</li> </ul>
<p>3. <a href="#">One-Year Experience</a></p>	<ul style="list-style-type: none"> <li>• One-year of experience working under a licensed CPA or LPA is required for every candidate wishing to apply for licensure with the Idaho State Board of Accountancy.</li> <li>• Total: Since most of this experience will be in employment, you will actually be making money throughout this period of time.</li> </ul>
<p>4. <a href="#">Professional Ethics Course</a></p>	<ul style="list-style-type: none"> <li>• You will be required to take an online Professional Ethics course through the American Institute of CPAs (AICPA). <b>Note: This can be taken at any time prior to licensing.</b></li> <li>• Total: \$189 and 6 months</li> </ul>

<p>5. <a href="#">CPA Exam</a></p>	<ul style="list-style-type: none"> <li>• Take and pass the CPA Exam (first time):             <ul style="list-style-type: none"> <li>• \$100 Application Fee; \$50 for retake.</li> <li>• \$743 NASBA fee for 2020. <u>Make Note: this is the best case scenario. The majority of individuals will need to retake exams.</u></li> </ul> </li> <li>• Total: \$850 and one year</li> </ul>
	<p><b>Total</b>  <i>\$1,500 and 3 year. This is subject to change as most individuals will need to retake one or more exams.</i></p>

### 3. ELIGIBILITY FOR LICENSING

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In order to be eligible to receive licensure in Idaho, you will be required to get your foreign credentials evaluated by the National Association of State Boards of Accountancy International Evaluation Services (NIES), as well as sit for and pass the Uniform CPA Exam.

### OVERVIEW

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The licensing process has the following steps:

**Important Notice: After you receive your NIES evaluation, you will be able to start taking courses to work on your educational requirements, work on your one-year of experience, as well as take American Institute of CPAs comprehensive professional ethics course. You can also work on your One-Year experience and take and pass the CPA Exam at the same time. There is no set priority of which steps need to be completed before others as long as you have all the steps completed prior to applying for Idaho licensure.**

### I. NASBA INTERNATIONAL EVALUATION SERVICES (NIES)

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The following information has been provided by the National Associations of State Boards of Accountancy. For more comprehensive information on NASBA’s International Evaluation Services, please visit: <https://nasba.org/products/nasbainternationalevaluationservices/aboutnies/>

You will be required to receive a course-by-course evaluation of your foreign credentials.

### **A. Complete NIES Online Application and Submit Payment**

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#### *Application and Fee*

The first step in applying for an evaluation through NASBA's International Evaluation Services (NIES) is to complete a course-by-course online application and submit payment. An applicant must complete the online application and submit the payment of **\$225 USD**. This payment can be made by credit card (Visa, MasterCard, Discover, or American Express) online at the end of the application.

On your application, be sure to include all post-secondary institutions attended and all college-level coursework completed. This may include certain coursework earned prior to beginning college, provided that college-level academic credit was granted. (Examples of such courses include Advanced Placement, A-levels, International Baccalaureate, etc.)

### **B. Required Documents Needed for NASBA**

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\*The Idaho State Board of Accountancy (ISBA) **requires** every candidate to have a Course-By-Course evaluation of your degree and transcript.

Along with your online application for an international credential evaluation, you are required to provide the following:

- Application fee: \$225
- NASBA documentation requirements differ depending on which country you received your credentials from. For more information on what credentials you are required to submit, follow the link and click the drop down menu to find your country:  
<https://nasba.org/products/nasbainternationalevaluationservices/requirements/>
- Complete set of official (or notarized photocopy) English translations for non-English documents. For more information on where to get your credentials translated see,

[Translation of Documents](#) section.

\* **Please Note:** Mail all application documents to **NASBA International Evaluation Services**. Failure to add International Evaluation Services to the address will result in the delay of your application being processed.

Please arrange for the required documents to be sent from your academic institution to NASBA International Evaluation Services

NASBA - International Evaluation Services  
150 4th Ave. N., Suite 850  
Nashville, TN 37219

**\*All documents must be sent to NASBA from the academic institution, except for your translated copies of your credentials.**

### **C. Translation of Documents through Credential Consultants®**

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Certified English translations of transcripts, certificates, or diplomas must be provided by Credential Consultants, embassy, or consultant of the document's issuing country if your official documents are not in English. Your documents need to be translated and sent to NIES before your application can be processed.

If you choose to go through Credential Consultants, Credential Consultants will send your translation to both you and to NASBA International Evaluation Services (NIES) immediately after completion. The following outlines the steps that you need to take to complete your submission of documents for translation:

1. Begin the application by checking the "captcha" box at the bottom of the [online webpage](#).
2. Provide your basic contact information and select the language and number of pages for your translation.



3. You can pay online with a credit/debit card and upload images of your documents at the end of the application or you may submit your documents separately by email or mail and submit payment later over the phone, via PayPal or through mailed check/money order.

For purposes of translation, please send scanned copies or photocopies of your documents to Credential Consultants. NIES will still require original documents or official copies for the evaluation from the institution. The documents required are:

- Your certificate of studies, transcript or other document that shows coursework and grade information;
- If you graduated, your diploma, degree certificate, title or other document that shows completion.

Translation pricing depends on the language and number of pages and is based on the following:

1. **\$65** per page for Language Group 1 - Spanish, Portuguese, Italian, French, Chinese and Vietnamese
2. **\$65** per page for Language Group 2 - Russian, German, Japanese, Korean, Latin, Romanian, Ukrainian, Belarussian, Bulgarian, Kazakh, Serbian, Croatian, Macedonian, and Thai
3. **\$79** per page for all other languages, including Arabic, Dutch, Farsi, Greek, Hebrew, Hungarian, Swedish, Norwegian, Turkish and others

The total cost for your translation will be calculated when you apply, or you may email images of your documents to us for an exact quote before applying. Our normal processing time is approximately 3-5 working days (rush service is available).

Please contact us if you have any questions.

Email: [info@cc-translations.com](mailto:info@cc-translations.com)

Phone: 1-832-741-3555

Mailing address: Credential Consultants, PO Box 667056, Houston, TX 77266

## D. Send Evaluation to ISBA

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**Candidates must have their evaluated credentials from NIES sent directly to the ISBA. The transcript evaluation must show a course-by-course breakdown. Please, have evaluations sent to:**

Idaho State Board of Accountancy

Attn: Sandy Bly

PO Box 83720

Boise ID 83720-0002

## II. SATISFYING EDUCATIONAL REQUIREMENTS

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After your credential evaluation, you will more than likely be required to take additional college level courses to fulfill the credential evaluation criteria before you can continue licensing. You will need to check with ISBA about the requirements in your evaluation that you will need to make up at an accredited institution. Please, email or call the ISBA by following this [link](#). The following are a few helpful strategies that can help with time efficiency and reduced costs.

**IMPORTANT NOTIFICATION:** REFER TO ISBA FOR LICENSING AND EXAMINATION REQUIREMENTS BECAUSE THERE ARE DIFFERENCES FOR INDIVIDUALS.

EDUCATION REQUIREMENTS FOR TAKING CPA EXAM, PLEASE [CLICK HERE](#).

EDUCATION REQUIREMENTS REGARDING APPLYING FOR LICENSURE, PLEASE [CLICK HERE](#).

- Enroll in a community college. Community colleges are a more affordable option than enrolling in a university.
- Build a good relationship with your college advisor to help you navigate through which courses you need to take. Look at classes that you are interested in.

- The following is a list of more affordable schools in the Boise area:

1. College of Western Idaho

Phone: 208-562-3000

<http://cwidaho.cc/form/contact-us-e-mail>

2. Boise State University

Phone: 208-426-1156

[bsuinfo@boisestate.edu](mailto:bsuinfo@boisestate.edu)

<http://admissions.boisestate.edu/future-students/>

### III. ONE-YEAR EXPERIENCE

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**Please Note:** The one-year experience is required for licensure only. You do not need one-year experience to take the CPA Exam. Most candidates study for and take the CPA Exam while working on their one-year experience.

You will also be required to complete and provide documentation of a minimum of one year of experience that's been certified by a currently licensed CPA or LPA in the U.S. This can be achieved either as a full time or part time internship/job.

**For specific time requirements in obtaining these hours, please visit the ISBA website by clicking [here](#).**

Once you have finished this experience, contact the ISBA for the form that must be signed and notarized by the licensed CPA or LPA.

### IV. PROFESSIONAL ETHICS COURSE

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**Please Note:** The professional ethics course is required for licensure only and can be taken at any point prior to licensure. You do not need to take this course to take the CPA Exam.

During your process of completing your educational requirements and working on your one-year

of experience, you are required to take the American Institute of CPAs' (AICPA) Professional Ethics course. You can start this online course by clicking [here](#) and registering with AICPA.

Make sure that you choose:

Professional Ethics: The AICPA's Comprehensive Course On-Demand (For Licensure)  
CPE On-Demand , 2019

Product# **733943**

Availability: Online Access 1 Year

For registered users only

You will be required to pass this course with a minimum score of 90%.

## V. CERTIFIED PUBLIC ACCOUNTANT EXAMINATION

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\* Even though this is a detailed overview of the Certified Public Accountant Examination, you are required to review the [CPA Candidate Bulletin](#).

EDUCATION REQUIREMENTS FOR TAKING CPA EXAM, PLEASE [CLICK HERE](#).

### *General Testing Content*

The CPA Exam is a comprehensive, multi-content, multiple choice examination that consists of four sections, which total 14 hours of testing (**This is subject to change**). The following sections represent the CPA exam: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG). AUD, FAR and REG sections also have task-based simulation (TBS) questions. BEC has a portion for written communication questions.

For more information about the CPA exam and its four sections, review the [CPA Candidate Bulletin](#) and visit the [ISBA website](#).

**Please note**, during the application process you will be required to select the sections that you wish to take at that time. You will be required to take these sections during a 6-month period that starts once NASBA sends you a Notice to Test, which is described in the *CPA Application Process*.

### *Eligibility for Examination*

First-time (and transfer) applicants must visit [ISBA's website](#) to learn about eligibility requirements. The following is the general eligibility requirements:

- Be eighteen (18) years of age or older;
- Be a resident of Idaho, have been a resident, or intend to immediately become a resident of the State of Idaho with the intention of remaining;
- Have good moral character which will be verified by a criminal background check processed with Idaho Department of Law Enforcement. This form is required to be signed and returned with your application.
- Completed your educational requirements that are required to fulfill your credential evaluation. The educational requirements for taking the examination are:
  - Have completed a Baccalaureate Degree or a foreign evaluation with 30 or more semester hours in business administration subjects, of which at least 20 semester hours shall be in the study of accounting subjects. If you have a combination of semester credits and quarter hours, you can convert the quarter hours to semester credits by multiplying the quarter hours by 2 and then dividing by 3.

**\* IMPORTANT NOTE: You will need to inquire about which courses you will need to take to fulfill the requirements.**

### *CPA Application Process*

The CPA Exam Application process has multiple steps that need to be carefully followed when applying to take the CPA exam.

1. Candidates must complete the [CPA Exam Application Packet](#), as well as the \$100 application fee. First-time applicants must include the following items to be submitted to the ISBA for the application to be complete:
  - a. Completed and signed initial application with a 2"x2" photograph attached;
  - b. \$100 fee payable to the ISBA;
  - c. **If any educational requirements were needed in the U.S. Please, have your official transcript sent by the U.S. institute directly to the Board office from**

**each academic institution at which credit toward the educational requirement was earned.**

- d. Criminal Background Check form (included with this packet). Complete top portion and have notarized. \*The Board pays the processing fee.
  
2. Once your application has been submitted and your eligibility to take the exam is determined, the Board will send an Authorization to Test (ATT) email to you, as well as notify the National Candidate Database (NCD) at NASBA. Within 1-3 business days of receiving your ATT email, Candidates will be given a NASBA Payment Coupon, which is a service that allows you to pay the exam fees. NASBA Payment Coupon is sent to you via the contact preference as indicated on your application/registration.
  - a. For more information on NASBA's fees, [click here](#).
  
3. First time candidates will also be required to complete a candidate questionnaire when they submit payment online for the NASBA payment coupon. Candidates who pay by mail or over the phone will also be required to complete the questionnaire, and will be notified by the Board. Candidates who do not complete the questionnaire may be delayed in testing.
  
4. Fees must be paid to NASBA within 3 months after the ATT is sent. After the fees are paid, NASBA will issue a Notice To Schedule (NTS). The NTS is sent to applicants via the contact preference indicated on the application form.

\*NASBA's National Candidate Database (NCD) has implemented a new on-line service that allows you to download and reprint your Notice to Schedule (NTS). You will no longer need to contact NASBA to request a reprint of your NTS. The free service is available to candidates in all jurisdictions that have an open NTS.

*CPA Examination Process*

Utilizing the NTS, candidates are required to contact Prometric for site location(s) and test times. You should apply for sections you anticipate taking during a 6 month period. NASBA will bill you for all sections that you indicate below, and issue an NTS for those sections after full

payment. The 6 month period begins the day NASBA receives your payment for the exam(s). Testing fees are NOT refunded. There is no provision for withdrawing from the examination.

**Testing fees are NOT refunded.** There is no provision for withdrawing from the examination.

#### *CPA Examination Fees*

The ISBA INITIAL CPA Exam Application Packet fee is **\$100**. Plus NASBA's fees for each section, which can be found by [clicking here](#).

**IMPORTANT NOTICE:** When a candidate applies for the first time the initial CPA Exam Application Packet will be a \$100 to the Board. This \$100 fee is the same regardless of whether a candidate selects to take 1, 2, 3 or all 4 sections of the exam with this application. However, if you are planning on only taking 1 or 2 exams during this 6 month window all subsequent applications to sit for the exam are under the 'Re-exam' application and the fee for that is \$50. Again, this \$50 fee is a flat fee to the Board regardless of whether the candidate selects 1, 2, 3 or all 4 sections within the application. This \$50 does not include the NASBA fees for exams. For more information, contact the Idaho Board of Nursing: (208) 334-3110.

#### *CPA Practice Test*

For practice materials and tutorials, follow this [link](#) to the AICPA, American Institute of CPAs.

#### *Failing/Retaking the CPA Exam*

**Re-Exam Candidates:** If you fail any part of the CPA Exam and wish to retake the exam, you will be required to pay a \$50 Re-Exam fee and fill out the IBN [Re-Exam application](#). If you did not choose all four exams in your initial application and want to take other exams, you will need to fill out a Re-Exam application and pay an additional \$50. The application process takes only a few days for a re-exam applicant.

**Important Notice For All Candidates:** Candidates may take sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took that test section(s), without having to attain a minimum score on

any failed test section(s) and without regard to whether the candidate has taken other test sections, provided that:

- a) Candidates must pass all four test sections of the CPA Examination within a rolling eighteen (18) month period, which begins on the date that the first test section(s) passed is taken; (In your NASBA exam account it will give you the exact date of when you'll lose credit for that particular test.)
- b) Candidates cannot retake a failed test section(s) in the same examination window; and
- c) Candidates who do not pass all four sections of the CPA Examination within the rolling eighteen (18) month period shall lose credit for any test section(s) passed outside the eighteen (18) month period and that test section(s) must be retaken.

## **VI. APPLYING FOR LICENSURE WITH ISBA**

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Once you have completed all four sections of the CPA exam and received a passing score, you will be able to apply to ISBA for licensure. Application for licensure can be accessed at INITIAL *CPA Exam Application Packet*. In order to qualify for licensure you need to have fulfilled the following requirements:

EDUCATION REQUIREMENTS REGARDING APPLYING FOR LICENSURE, PLEASE [CLICK HERE](#).

1. Receive credential evaluation through NIES
  - a. English translation through Credential Consultants
2. Satisfy educational requirements
3. Receive one-year of experience
4. Take and pass the AICPA's Professional Ethics course
5. Apply for and take the CPA exam with a passing score
6. Pass CPA and Apply to the ISBA
7. Receive CPA license

## **4. OTHER CREDENTIALS**

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The following are an example of just a few certificates that are available to you as an accountant.

For more information on other opportunities, follow the link: [Bureau of Labor Statistics](#)

[Occupational Outlook Handbook for Accountants and Auditors](#).

#### CPA REQUIRED

- [Accredited Business Valuation Specialist \(ABV\)](#): this program requires great knowledge in forensic accounting and business valuation. The American Institute of Certified Public Accountants offers coursework and an exam in order to be certified.
- [Certified Information Technology Professional \(CITP\)](#): this certification requires additional development in the area of professional business accounting technology. The American Institute of Certified Public Accountants offers coursework and an exam to become certified.

#### NO CPA REQUIRED

- [Certified Internal Auditor \(CIA\)](#): this certification, offered by the Institute of Internal Auditors, requires you to take a four-part exam and work experience in internal auditing.
- [Management Accountant \(CMA\)](#): this certification, offered by the Institute of Management Accountants requires you to take continuing education requirements, have work experience in management accounting, and take an exam.

### **5. BEYOND LICENSING**

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#### SETTING UP YOUR BUSINESS

If you are planning to practice alone or with a firm, please contact ISBA for registration requirements and regulations. Please, click [here](#).

#### JOINING A PROFESSIONAL ASSOCIATION

In order to increase your professional development and networking skills, it is highly suggested that you join state and national associations. These associations will also help you learn up-to-date accounting standards and policies. These associations can also help CPA candidates understand the licensing and examination process, as well as offer test preparation material. They are also a source of learning what Continuing Professional Education (CPE) courses are

available for you to fulfill. You are required to fulfill CPE credits annually to maintain your license.

**State:**

- [Idaho CPA Society \(ISCPA\)](#)
- [Idaho Association of Public Accountants](#)

**National:**

- [American Institute of Certified Public Accountants \(AICPA\)](#)
- [National Society of Accountants \(NSA\)](#)

**CONTINUING PROFESSIONAL EDUCATION (CPE) REQUIREMENTS**

Refer to Idaho State Board of Accountancy for CPE requirements. Please, call at 208-334-2490

**INACTIVE LICENSE**

IF you wish to have your CPA license become inactive or go into retirement, you will need to notify ISBA. While you are inactive or retired you will still be required to pay fees but not complete CPE credits. You will no longer be able to use the title of CPA. In order to reactivate your license, you will need to fill out a License Renewal application, which can be found by [clicking here](#).

**6. IMPORTANT LINKS**

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**LICENSING AND REGULATION:**

- [Idaho State Board of Accountancy](#), provides rules and guidance.
- [Idaho Office of the Administrative Rules Coordinator](#) publishes the rules and guidelines for accounting in Idaho.

**PROFESSIONAL ASSOCIATIONS:**

- The [Idaho CPA Society \(ISCPA\)](#) site has information on testing, continuing professional education, and other valuable information about current practices in the profession.

- [The American Institute of Certified Public Accountants \(AICPA\)](#) also has information on becoming a CPA, options for continuing professional education, professional resources by practice area, and news and information about accounting practice in the US and internationally.

#### TESTING:

- [Uniform CPA Exam page](#) has a tutorial and practice exam available for download
- [Candidate Bulletin for Uniform CPA Exam](#)
- [Prometric information for CPA testing](#), including test centers
- [Professional Ethics, AICPA's Comprehensive Course](#)
- The Uniform Certified Public Accountant Qualification Examination (IQEX) is an alternative route to CPA licensure for certain licensed public accountants in Canada, Australia, Mexico, Ireland, New Zealand and Hong Kong. More information on the IQEX is available on the [NASBA site](#).

## 7. TIPS

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### VOLUNTEER

Volunteering your services is a great way to network with professionals in your community, publicize your services, help other community members, and help build skills. Volunteering for non-profit organizations is also a helpful service that can help expand your image in the community.

### SPEAK UP

Make sure to always ask questions if you are unclear about processes or steps. Make sure to contact the official sources directly to help make sure that you are getting accurate and official information. **MAKE SURE YOU ARE IN CONSTANT CONTACT WITH ISBA.**

### CHECK CREDIT FOR COURSES

Make sure to always check with the board about courses that you are planning on taking that will provide you with CPE credits. Also, make sure that you are continually checking what credits that you have and what credits you need to complete for the fiscal year. It is important to know

that repeating courses are not always accepted by the board.