



State of Idaho  
Division of Occupational and Professional Licenses  
Board of Accountancy

**BRAD LITTLE**  
Governor  
**RUSSELL BARRON**  
Administrator

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**Board Meeting Minutes of 4/27/2023**

**Board Members Present:** Cynthia Harmon - Chair  
Toni Hackwith  
Larry Hunter  
Kevin Oakey  
Jason Peery

**Division Staff:** Kent Absec, Executive Officer  
Greg Loos, Legal Counsel  
Skip Liddle, Inspection Unit  
Supervisor  
Christian Runnalls, Board Support  
Specialist

**Board Members Absent:** Jim Bell  
Michael Armstrong Jr.

**Others Present:** Andrea Rosholt, Board Prosecutor

The meeting was called to order at 9:00 AM by Cynthia Harmon.

**Approval of Minutes**

A motion was made and seconded to approve the 7/19/2022, 10/19/2022, and 11/8/2022 minutes. The motion carried unanimously.

**DIVISION BUSINESS**

**2023 Legislative Session Overview:** Mr. Absec provided an update on House Bill 74, House Bill 115, House Bill 206, House Bill 297, and Senate Bill 1109.

**DOPL Strategic Plan:** Mr. Absec explained the three main goals of DOPL's strategic plan: lead through transparency and exceptional customer service, public protection through consistent enforcement, and make recognizable and measurable reform through permissionless innovation.

**Confidentiality, Conflict of Interest, and Honoraria Policies:** Mr. Loos presented the Confidentiality and Conflict of Interest agreements and the Honoraria policy.

**Financial Update:** Mr. Absec gave the financial report, which indicated that the Board had a cash balance of \$497,372.90 as of April 10, 2023.

**Board Member Survey:** Mr. Absec stated that a survey will be sent to Board members after every meeting seeking feedback on how the Division can better serve the Board.

**BOARD BUSINESS**

**Conference Attendance Requests:** The Board will send three Board members to the NASBA regional meeting in Kansas City.

**Conference Updates and Reports:** Mr. Absec stated he attended the Executive Director conference and Mr. John Price attended the Legal Counsel Conference. The pipeline issue and peer review were discussed at both conferences.

**NASBA Committee Interest:** Mr. Absec stated that any Board member who would like to participate on the NASBA committee must apply and notify him within a week.

**CPA Exam Update:** Mr. Absec updated the Board on the changes to the CPA exam. He stated that the exam has more core and discipline sections and that BEC will no longer be part of the exam. Mr. Absec updated the Board on the new cutoff dates for examinations and applications, stating that the dates will be posted on the Board's website.

**Update on CPA Pipeline:**

**ELE Pilot:** Mr. Peery summarized the Experience, Learn, & Earn (ELE) program. He stated that it allows individuals to work and earn experience while completing their 30 hours of credits. Work experience will be considered for partial credit of the 30 hours. The Board discussed possible cooperation between Idaho universities and the ELE program, stating ELE will not negatively impact Idaho Schools.

**UAA Update:** Mr. Absec stated that an amendment to the Uniform Accountancy Act (UAA) has increased the testing window to complete all sections of the Uniform CPA Examination (exam) from 18 months to 30 months based on public feedback and to keep more students in the pipeline. Mr. Absec stated that it would require a rule change for the Board to adopt the new 30-month window. The Board was supportive of adopting the 30-month period but did not take any action.

**AICPA – 8 Point Plan:** Mr. Absec stated that the AICPA 8 Point Plan is now called the accelerated plan and this plan outlines the eight points the AICPA is addressing regarding the pipeline issues. The eight points are ELE, a 30-hour credit requirement to take the exam, an extended 18-month window to complete the exam, addressing jurisdictional inconsistencies, high school and college student outreach, STEM recognition, AICPA Function, and stakeholders called to act.

**CITP – Certified Information Technology Professional:** Ms. Harmon gave an update on the Certified Information Technology Professional (CITP) relating to the CPA Pipeline.

**CPE Update:** Mr. Absec presented a CPE update on reported completed CPEs, requested extensions, and unreported CPEs.

A motion was made and seconded to deny the appeal for a waiver request. The motion carried unanimously. Mr. Hunter was recused.

**Licensing Report:** Mr. Absec presented the licensing report.

**Executive Session**

A motion was made and seconded to enter executive session under Idaho Code § 74-206(1)(d) to consider records that are exempt from disclosure under the Idaho Public Records Law, Idaho Code § 74-106(9). The purpose of the executive session was to discuss documents relating to the fitness of a licensee to obtain or retain a license or registration. The vote was: Mr. Peery, aye; Mr. Oakey, aye; Mr. Hunter, aye; Ms. Hackwith, aye; and Ms. Harmon, aye. The motion carried unanimously.

A motion was made and seconded to exit executive session. The motion carried unanimously. No decisions were made in executive session.

**Discipline**

A motion was made and seconded to approve the Consent Order in case numbers I-ACC-2023-04 and to allow the Board chair to sign on behalf of the Board. Following discussion, the motion carried unanimously. Mr. Oakey was recused.

**Executive Session**

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A motion was made and seconded to exit executive session. The motion carried unanimously. No decisions were made in executive session.

**Discipline:**

A motion was made and seconded to close case number ACC-2023-2. The motion carried unanimously.

A motion was made and seconded to close case number ACC-2023-5. The motion carried unanimously.

A motion was made and seconded to negotiate a Stipulation and Consent Order in case number ACC-2023-7 and to allow the Board chair to sign on behalf of the Board. The motion carried unanimously.

A motion was made and seconded to approve the Board chair to sign the Conclusion of Law and Final Order in case number ACC-2023-6. The motion carried unanimously.

**Adjourn**

There being no further business, the meeting was adjourned at 12:28 PM.

The next meeting is on 07/18/2023.