



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

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Board Meeting Minutes of 10/19/2022

Board Members	Cynthia Harmon - Chair	Division	Kent Absec, Licensing Program Manager
Present:	Toni Hackwith	Staff:	Nicholas Krema, General Counsel
	Jim Bell		Christopher Gilliam, HR Specialist, Sr.
	Larry Hunter		Cesley Metcalfe, Board Support Supervisor
	Kevin Oakey		Christian Runnalls, Board Support Specialist
	Jason Peery		
	Michael Armstrong Jr.		

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 04/21/2022 minutes as amended. The motion carried unanimously.

DIVISION BUSINESS

Board Training: Mr. Gilliam gave a Respectful Workplace presentation. Mr. Krema provided training on Idaho's Open Meeting Law.

Financial Update: Mr. Absec presented a financial update. The Board has a cash balance of \$623,948.21 as of 9/30/2022.

Zero-Based Regulation Update: Mr. Scholer and Mr. Absec presented an update on the status of the Board's proposed rules and discussed the remaining process. The Board reviewed a comment by a student in opposition to the proposed change to Rule 104 that would no longer allow lower-division accounting courses to count toward the educational credits needed to qualify for the CPA exam.

BOARD BUSINESS

2023 Quarterly Meeting Dates: The Board scheduled the following meeting dates: January 12th, April 27th, July 18th, and October 19th. All meetings will begin at 9:00 AM MT.

Conference Updates/Committee Reports: Board members and Mr. Absec presented reports on their respective NASBA committees. Some of the items shared were that: accounting may become recognized as part of the STEM program in schools; attrition for the profession is due to more people retiring than entering the profession; the Ethics Committee reviewed the AICPA exposure draft related to compliance audits, definitions, and interpretations due to the rise in compliance audits; the CBT Committee is working on consistency in the exam transition; and Mr. Absec will be serving on a task force to address the pipeline issue.

Licensing Report: Mr. Absec presented a report on applications received and licenses issued and renewed by Division staff since the last meeting.

Late Renewals and Reinstatements: Mr. Absec provided information on licensure renewals and reinstatements. He stated that many individuals communicated that they did not receive the reminder email that was sent to licensees from NASBA. Mr. Absec asked the Board its thoughts on emailing renewal reminders to licensees via the ISBA email. The Board stated that while license renewal is ultimately the responsibility of the licensee, they approved Division staff sending renewal reminder emails to licensees.

AICPA Comment Letter: The Board reviewed the NASBA comment letter to AICPA regarding the exposure draft for the Uniform CPA Examination. The Board gave its support to the NASBA comment letter.

NASBA UAA ED for Exam: Mr. Absec presented a letter from the NASBA Uniform Accountancy Act Committee requesting comments regarding proposed changes to Rule 5-7. The Board directed Mr. Absec to draft a letter in support of NASBA's rule change.

Adjourn

There being no further business, the meeting was adjourned at 12:06 PM.

The next meeting is on 11/08/2022.