



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

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Board Meeting Minutes of 7/18/2023

Board Members	Cynthia Harmon - Chair	Division Staff:	Kent Absec, Executive Officer
Present:	Larry Hunter		Greg Loos, General Counsel
	Kevin Oakey		John Price, Investigative Unit Manager
	Jason Peery		Charlene Nelson, Licensing Specialist
	Michael Armstrong Jr.		Christian Runnalls, Board Support Specialist
	Jamie Duman		

Board Members Toni Hackwith
Absent:

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 04/27/2023 minutes. The motion carried unanimously.

DIVISION BUSINESS

Website Update: Mr. Absec presented the new website to the Board. He highlighted a place for important NASBA announcements and showed where Board news can be displayed.

Financial Update: Mr. Absec stated that the State Controller has not closed out the fiscal year yet, so the Division hasn't been able to run the 4th quarter financial report for the Board. He presented a cost comparison of employee salaries and benefits paid by the Board, showing a \$60,000 decrease in spending since 2020.

Luma Discussion: Mr. Absec and Mr. Runnalls explained to the Board the self-service function of Luma and the expected delays for travel reimbursement.

BOARD BUSINESS

Exam Conditional Credit: The Board discussed when to enact a rule change to adopt the 30-month testing conditional credit window for passed sections of the Uniform CPA Examination (exam). The Board also discussed exam extensions for current students. Mr. Absec stated that the rule change process may begin in March 2024. The Board discussed gathering more information about other states' conditional credit window to pass the exam.

Educational Requirement: Mr. Absec stated that the Board needs to make a policy as to when it will require exam and licensure applicants to adhere to Rules 103 and 107(1)(c)(ii)&(iii) of the Idaho Board of Accountancy Rules.

A motion was made and seconded to add to policy an effective date for accounting credits, excluding introductory credits, for those graduating during or after the 2024-2025 academic year. The motion carried unanimously.

Ms. Harmon stated that moving from a 150-hour credit to a 120-hour credit requirement is being discussed as part of a solution to the pipeline issues. Mr. Armstrong stated that he is in favor of providing internship credits in lieu of reducing hours to maintain quality. Mr. Peery agreed and wants to maintain the 150-hour credit requirement rather than reduce the required hours to 120. Mr. Peery discussed ELE as another option to obtain credits. Idaho CPA Society CEO Laura Lanz, Mr. Absec, and the Board discussed working together on the 150-hour credit for licensure issue. The Board discussed informing universities that ELE can be accepted at universities and encouraging combining intern hours and ELE.

Conference Attendance Requests: A motion was made and seconded to send three Board members to the National NASBA meeting in New York from October 29 to November 1. The motion carried unanimously.

Conference Updates and Reports: Mr. Peery gave an update on the NASBA meeting in Kansas City. The pipeline issue was the main discussion. He also stated that exam changes, ELE, peer review, and a UAA update were also discussed at the NASBA meeting.

Board Elections: A motion was made and seconded to elect Kevin Oakey as Board chair and to elect Toni Hackwith as the Vice-chair. The motion carried unanimously.

A motion was made and seconded to elect Jason Peery as the Board secretary and treasurer. The motion carried unanimously.

CPE Late Fee Waiver Request: A motion was made and seconded to take no action on the requested CPE waivers. The motion passed with one Board member abstaining.

Licensing Report: Mr. Absec and Ms. Nelson gave a licensing report to the Board.

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 retain a license or registration. The vote was: Mr. Peery, aye; Mr. Hunter, aye; Ms. Duman, aye; Mr. Armstrong, aye; Mr. Oakey, 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 close case I-ACC-2023-1 with no action. The motion carried unanimously.

A motion was made and seconded to close case I-ACC-2023-8 with an advisory letter. The motion carried unanimously.

Adjourn

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

The next meeting is on 10/19/2023.