



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

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Board Meeting Minutes of 4/24/2024

Board Members Present:	Kevin Oakey - Chair Jason Peery Michael Armstrong Jr. Dianna Burden Jamie Duman Toni Hackwith Larry Hunter	Division Staff:	Kent Absec, Executive Officer Greg Loos, General Counsel Skip Liddle, Investigations Program Manager Steve Hogue, Investigations Unit Supervisor Christian Runnalls, Board Support Specialist
		Others Present:	Andrea Rosholt, Board Prosecutor

The meeting was called to order at 9:00 AM by Kevin Oakey.

Approval of Minutes

A motion was made and seconded to approve the 1/11/2024 minutes. The motion carried unanimously.

DIVISION BUSINESS

2024 Legislative Session Overview: Mr. Absec provided a legislative update on House Bill 705, House Bill 563, House Bill 767, House Bill 505, and Senate Bill 1429.

DOPL Legal Consistency: Mr. Loos discussed the Board's role and summarized the policies for conflicts of interest, virtual meeting participation, and communication with the media.

Public Board Member Training: Mr. Loos presented training to the Board on the role and importance of public members appointed to regulatory boards.

Open Meeting Law Training: Mr. Loos gave a presentation on the Open Meeting Law.

Financial Update: Mr. Absec presented the financial report. The Board discussed donating the surplus cash balance to scholarship programs.

BOARD BUSINESS

Election Verification Request: Laura Lantz, ISCPA, asked the Board if it had input on licensees volunteering as election verifiers. The Board and Mr. Absec stated the Board would not take an official stance on the issue at this time and would only provide an opinion on the matter should it come to the Board as a controversy or complaint. Ms. Lantz stated the ISCPA will inform private firms that the Secretary of State is looking for CPAs for election verification.

Proposal of Rules 104.01, 104.02, & 002.02: Mr. Absec proposed promulgating rule changes as listed below.

Rule 002.02 – Incorporation by Reference: The Board updated the referenced CPE standards to 2024.

Rule 104.01 – CPA Examination Term of Credit: The Board changed the 18-month testing period to 30 months.

Rule 104.02 – Extending the Term of Credit: The Board added language that allows the Board to extend the term of credit if good cause is shown by the applicant.

A motion was made and seconded to move the above changes to rules 002.02, 104.01, and 104.02 forward as proposed. The motion carried unanimously.

OASIS/Waiver of Late Renewal: Mr. Absec stated the current licensing system will temporarily shut down on July 27 to transition to the new licensing system, OASIS. The Board discussed the length of time that should be granted as an extension for renewals without a late fee.

A motion was made and seconded to extend the timely renewal period until July 10, 2024. The motion carried unanimously.

Professional Licensure Taskforce: Mr. Absec gave an update on the Professional Licensure Taskforce exploring alternate avenues for licensure. A subgroup of the Taskforce, The Structured Professional Program (SPP), is researching an equivalency pathway based on the CPA Exam modules and will submit its recommendations to the Uniform Accountancy Act (UAA) Committee of NASBA.

Update on NASBA CEO Search: Mr. Absec and Mr. Peery informed the Board that the CEO of NASBA is retiring, and a replacement will be chosen on Friday, April 26.

Conference Updates and Reports: Mr. Absec gave an update and summary of the Executive Director Conference.

Conference Attendance Requests: A motion was made and seconded to send three Board members to the June 25-27 NASBA Western Regional Meeting. The motion carried unanimously.

NASBA Committee Interest 2024-2025: Mr. Absec recommended the Board members volunteer on a NASBA committee. This would allow more Board members to be involved with NASBA.

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. Armstrong, aye; Ms. Burden, aye; Ms. Duman, aye; Ms. Hackwith, aye; Mr. Hunter, aye; and Mr. Oakey, 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 number I-ACC-2024-8. The motion carried unanimously.

A motion was made and seconded to authorize the Board prosecutor to negotiate a Stipulation and Consent Order in case numbers I-ACC-2024-6 and I-ACC-2024-7 and to allow the Board chair to sign on behalf of the Board. The motion carried unanimously.

A motion was made and seconded to authorize the Board prosecutor to negotiate a Stipulation and Consent Order in case numbers I-ACC-2024-10 and I-ACC-2024-11 and to allow the Board chair to sign on behalf of the Board. The motion carried unanimously. Mr. Peery was recused.

Adjourn

There being no further business, the meeting was adjourned at 1:20 PM.

The next meeting is on 7/11/2024.