



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

BRAD LITTLE
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Board Meeting Minutes of 7/25/2024

Board Members Present: Jason Peery – Chair
Michael Armstrong Jr.
Dianna Burden
Jamie Duman
Toni Hackwith

Division Staff: Cesley Metcalfe, Executive Officer
Greg Loos, General Counsel
Christian Runnalls, Board Support Specialist

Board Members Absent: Kevin Oakey
Larry Hunter

The meeting was called to order at 9:00 AM by Jason Peery.

BOARD BUSINESS

Public Comment: Laura Lantz, Idaho Society of Certified Public Accountants, stated her support for the rule changes and stated her willingness to testify to the Legislature.

Haley, a recent graduate and exam candidate, stated her support of the rule change, especially with the exam and score release window changes.

Proposed Rule Changes: Ms. Metcalfe summarized the proposed rule changes as follows:

Rule 002.02 – Incorporation by Reference: The Board updated the Statement of Standards for Continuing Professional Education Programs from the 2019 to the 2024 version.

Rule 104.01 – CPA Examination Credit: The Board changed the timeframe to receive passing scores for all exam parts from 18 months 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 adopt the rule changes as proposed and post them in the Administrative Bulletin. The motion carried unanimously.

Adjourn

There being no further business, the meeting was adjourned at 9:13 AM.

The next meeting is on 10/17/2024.