



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

**BRAD LITTLE**  
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**Board Meeting Minutes of 7/11/2024**

**Board Members Present:** Kevin Oakey - Chair  
Jason Peery  
Michael Armstrong Jr.  
Dianna Burden  
Jamie Duman  
Larry Hunter

**Division Staff:** Cesley Metcalfe, Executive Officer  
Greg Loss, Legal Counsel  
Charlene Nelson, Licensing Specialist  
Christian Runnalls, Board Support Specialist

**Board Members Absent:** Toni Hackwith

The meeting was called to order at 9:30 AM by Kevin Oakey.

**Approval of Minutes**

A motion was made and seconded to approve the 4/24/2024 minutes. The motion carried unanimously.

**Public Comment**

Laura Lantz, Idaho Society of CPAs, welcomed Ms. Metcalfe as the new executive officer of the Board. She requested the Board consider a statute change that would recognize the licensure requirements under which a reciprocity applicant was originally licensed in their home state, should their state change its licensing requirements to no longer be substantially equivalent to Idaho's licensure requirements.

**DIVISION BUSINESS**

**Financial Update:** Ms. Metcalfe presented the financial report.

**BOARD BUSINESS**

**Structured Performance Program & 150/120 Discussion:**

Mr. Peery explained the industry interest in reducing the national standard of required semester hours for licensure from 150 to 120 hours and stated there is both opposition and support for this. Other pathways to licensure are also being considered nationally, such as the Experience, Learn and Earn (ELE) pilot program that provides students an opportunity to obtain an additional 30 credit hours through online courses while working part-time for a participating employer.

**Next CPA Discussion (California Framework):** The Board reviewed a document from the California Board of Accountancy providing data regarding the CPA Pipeline and options the California board is considering to reduce barriers for licensure. Mr. Peery stated California is conducting public outreach across about the 150/120-hour requirement. The other "big states" might adopt the California model of 120 hours plus two years of experience.

**Private Equity Ownership:** Mr. Loos stated that a private equity firm in Idaho contacted the Division about becoming the owner of a CPA firm. Mr. Loos informed the Board that this conflicts with Idaho Code § 54-214 which requires that a simple majority of the beneficial ownership must be held by licensed CPAs.

**Student Outreach:** Laura Lantz stated that the student outreach committee has recently been revived and is working on several outreach options. Ms. Lantz stated that she will be speaking at The Career Technical Education (CTE) convention in August to provide information on the new accounting course that will be part of the business pathway. She also stated that the Association may provide a “teach the teachers” training for high school teachers to help increase exposure to the accounting profession. The Association also offers multiple scholarships to college students majoring in accounting. The Board discussed holding a future Board meeting at a university to participate in student outreach.

**Board Elections:** A motion was made and second to elect Jason Peery as the Board chair, Michael Armstrong as the Vice chair, and Jamie Duman as the Board secretary. Following discussion, the motion was withdrawn.

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

A motion was made and seconded to elect Michael Armstrong as the Board Vice chair. The motion carried unanimously.

A motion was made and seconded to elect Jamie Duman as the Board secretary. The motion carried unanimously.

**CPA Exam Results Q1:** Ms. Nelson presented the CPA Exam statistics for the first quarter of 2024.

**Credit Relief Initiative Results:** Ms. Nelson summarized the outreach and feedback from licensees and candidates about the credit relief initiative.

**Update on Rule Changes Under Consideration:** Ms. Metcalfe briefly summarized the proposed language for Rule 104.01, changing the timeframe to receive passing scores for all exam parts from 18 months to 30 months, and the updated date for the CPE Standards incorporation by reference.

**Conference Updates & Reports:** Ms. Duman, Ms. Burden, and Mr. Peery summarized topics discussed at the NASBA Western Regional Conference and Board members shared updates for the committees on which they serve.

**Conferences Requests:** The Board discussed attendance for the NASBA 117<sup>th</sup> Annual Meeting in October. A motion was made and seconded to send up to three Board members and two staff members to the NASBA Annual Conference. The motion carried unanimously.

**Licensing Report:** Ms. Nelson presented the licensing report.

**Public Comment:** Laura Lantz stated her appreciation that the Board is discussing the same issues as the ISCPA and that she looks forward to working together on the pipeline issue. She asked the Board to address the changes for personal license renewal at a future meeting because many firms renew the licenses of their staff in bulk and the change to a birthday renewal would create a hardship for the firms.

**Adjourn**

There being no further business, the meeting was adjourned at 12:04 PM.

The next meeting is on 7/25/2024.

DRAFT