



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

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Board Meeting Minutes of 10/17/2024

Board	Jason Peery - Chair	Division	Cesley Metcalfe, Executive Officer
Members	Michael Armstrong Jr.	Staff:	Greg Loos, Legal Counsel
Present:	Dianna Burden		Skip Liddle, Investigative Unit Manager
	Jamie Duman		Allegra Earl, Licensing Unit Manager
	Toni Hackwith		Charlene Nelson, Licensing Specialist
	Larry Hunter		Christian Runnalls, Board Support Specialist
	Steven Sheffield		
		Others	Andrea Rosholt, Board Prosecutor
		Present:	

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

Motion to Amend the Agenda: A motion was made and seconded to amend the agenda to include a discussion of proposed rule changes and adopt them as pending. This was required to meet the deadline for posting pending rule changes in the Administrative Bulletin due to an oversight when creating the agenda. The motion carried unanimously.

Introductions

The Board and staff made introductions and welcomed Mr. Sheffield as the newest Board member.

Approval of Minutes

A motion was made and seconded to approve the 07/11/2024 minutes as amended. The motion carried unanimously.

A motion was made and seconded to approve the 07/25/2024 minutes. The motion carried unanimously.

Public Comment

Laura Lantz, Idaho Society of Certified Public Accountants, informed the Board that the Society has had several discussions with stakeholders about the pipeline issue. She asked the Board to discuss automatic mobility for CPAs and potential changes to license renewal dates in a future meeting. She informed the Board that the Society is not putting forth legislation in 2025.

DIVISION BUSINESS

Respectful Workplace Training: The Board viewed a Respectful Workplace presentation.

Financial Update: Ms. Metcalfe presented the financial report. The Board discussed the legislative intent language to bring its cash balance to the required 30% to 125% of its annual operating costs.

Reserve Fund Discussion: The Board discussed reducing the exam application fees to encourage more candidates to take the exam as a way to address the pipeline issue and reduce the Board's cash balance as intended by the Legislature.

BOARD BUSINESS

Rule Changes: Mr. Loos 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.

The Board discussed the following changes to its fees:

Rule 400.01 – Fees: To meet the legislative intent language regarding the Board's cash balance, the Board made the following changes to its fees:

- Initial exam application fee was lowered from \$100 to \$50
- Re-exam application fee was lowered from \$50 to \$25
- Transfer of grades fee was lowered from \$175 to \$100
- Inactive/Retired license renewal fees were lowered from \$100 annually to \$25 annually/\$50 biennially
- Active license and firm registration fees were not changed, but biennial renewal amounts were added
- Wall certificate fees were removed

A motion was made and seconded to adopt the rules as amended today as pending. The motion carried with one abstention.

Conference Updates and Reports: Board chair Peery stated that the Bylaws Committee voted to advance proposed amendments to the NASBA Bylaws.

NASBA Proposed Bylaw Amendments: The Board reviewed the proposed Bylaw amendments and provided direction to the voting delegate on how to vote at the upcoming annual meeting.

Reciprocity Policy/Experience Verification: The Board reviewed its experience verification process and discussed the acceptance of verification from other states, as well as the difficulty in obtaining signatures from retired or non-practicing Certified Public Accountants (CPAs). A motion was made and seconded to accept other states' experience verification forms for reciprocity candidates. The motion carried unanimously.

Private Equity Ownership/Idaho Code § 54-214: The Board discussed CPA firms without a simple majority CPA ownership conflicting with Idaho Code § 54-214. The Board directed staff to add an attestation to the application process to ensure that the majority beneficial ownership of the firm belongs to holders of a valid certificate and license issued by the state of Idaho.

Educational Requirements for Licensure: The Board discussed reducing educational requirements to licensure due to surrounding states potentially lowering their educational requirements. Specifically, the

Board discussed reducing the educational hour requirement from 150 hours to 120 hours, but still requiring a bachelor's degree and two years of supervised experience.

Exposure Draft for CPA Licensure Pathway: The Board discussed the exposure draft and shared its support for a new licensure pathway but commented that a CPA evaluator for certifying professional competencies needs to have five years of experience instead of three years. A motion was made and seconded to direct staff to write a letter of support for the exposure draft and authorize the Board chair to sign on behalf of the Board. The motion carried unanimously.

Proposed Uniform Accountancy Act (UAA) Changes: A motion was made and seconded to direct staff to write a letter of support of the proposed UAA exposure draft with a comment regarding the evaluation experience requirement and authorize the Board chair to sign on behalf of the Board. The motion carried unanimously.

Licensing Report: Ms. Earl presented the licensing report.

Expungement Request: The Board reviewed an expungement request pursuant to Idaho Code § 67-9413. A motion was made and seconded to approve the expungement of case 2007-10. The motion carried unanimously.

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: Diana Burden, aye; Jamie Duman, aye; Jason Peery, aye; Larry Hunter, aye; Micheal Armstrong, aye; Steven Sheffield, aye; and Toni Hackwith, 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 1269406 with an advisory letter. 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 1204025, 1179562, and 1269181 and to allow the Board chair to sign on behalf of the Board. The motion carried unanimously.

Applications

A motion was made and seconded to deny application 135098. The motion carried unanimously.

Adjourn

There being no further business, the meeting was adjourned at 1:09 PM.