



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

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Board Meeting Minutes of 01/16/2025

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

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

Approval of Minutes

A motion was made and seconded to approve the 10/17/2024 minutes. The motion carried unanimously.

DIVISION BUSINESS

2025 Legislative Session Overview: Ms. Metcalfe stated that she is tentatively scheduled to present the Board's pending rules to the House Business Committee on January 21st and that the presentation for the Senate Commerce and Human Resources Committee has not yet been scheduled. She also informed the Board that she will watch for and report on any legislation that may impact the Board but that nothing has been identified so far.

DOPL Strategic Plan: Ms. Metcalfe provided an overview of the Division's strategic plan. She explained that it is updated annually and will be presented to the Board each year. This year's updates primarily involved removing completed initiatives, such as consolidation efforts, the implementation of the new licensing system, and process streamlining.

Board Meeting Survey: Ms. Metcalfe stated the Division is updating the Board meeting feedback survey, which is sent to all Board members after each meeting. She noted that the revised survey is expected to be released soon and encouraged Board members to submit feedback to help identify what is going well or any opportunities for improvement.

Financial Update: Ms. Metcalfe informed the Board that there is no financial report available as the data was recently released and still needs to be analyzed. She noted that the boards with fee increases have been prioritized due to the Legislative Session. Ms. Metcalfe also mentioned that she will send the report once it becomes available. The Board discussed the possibility of adjusting next year's quarterly meeting dates to better align with financial reporting timelines.

BOARD BUSINESS

OASIS Update/CPE Reporting: Ms. Metcalfe provided an update on the new licensing system, OASIS, noting that while it has received positive feedback from several boards, there are still some ongoing

challenges. She explained that when OASIS was being built, specific functions necessary for the Board of Accountancy were not included, particularly related to Continuing Professional Education (CPE) reporting. Ms. Nelson then provided specific details, stating that while the system allows licensees to report CPE credits, it is missing the necessary functionality to properly track and confirm these reports back to licensees. The Board then discussed how the system limitations impact the renewal process and discussed extending the CPE reporting deadline.

The Board also considered extending the renewal period itself in response to the CPE reporting deadline extension but decided that it was unnecessary as the licensees will still have two months after the CPE reporting deadline to renew their license. Ms. Metcalfe and Ms. Nelson further stated that, due to staffing changes with the Board, CPE audits are recently only being performed on licensees requesting CPE extension requests. The Board and staff discussed resuming normal CPE audit schedule. The Board then discussed the possibility of requiring licensees to submit course certificates when reporting CPEs in lieu of entering data for each completed course. Ms. Earl stated that the system is not currently designed to require mandatory document uploads when reporting CPEs, which would require additional system modifications. Staff will provide information at a future meeting regarding whether the system can be modified to make this change and if so, the Board will discuss whether to adopt the new process beginning with 2026 CPE reporting.

A motion was made and seconded to extend the CPE reporting deadline to April 30, 2025. The motion carried unanimously.

A motion was made and seconded to discuss at a future meeting requiring licensees to submit CPE documents when reporting, with the understanding that it will likely be required for the next reporting period. The motion passed unanimously.

Ms. Earl provided an update on peer review functionality in OASIS, explaining that while the system is set up for peer review, further adjustments are needed. Ms. Nelson added that peer review is being processed manually, as this feature is not yet built into the system. OASIS developers plan to review possible fixes with staff. She also emphasized her focus on late firm renewals. Ms. Nelson stated there are ongoing issues with fee calculations, causing inconsistencies in charges, especially for firms that have been reinstating their registrations. The Board discussed whether to retroactively charge firms that have underpaid, due to the system issues, or to waive late fees altogether and refund those who have already paid.

A motion was made to refund firm registration late fees of firms that paid. The motion was amended and seconded to include waiving late fees for firms that reinstate before the next required renewal. After further discussion, the motion carried. Mr. Peery and Ms. Hackwith were recused.

Alternate Licensure Pathway: The Board discussed alternative licensure pathways being considered in several states, including the three-year experience requirement and replacing the 150-hour with a bachelor's degree. The purpose of the discussion was to keep the Board informed and aware of national trends, ensuring it is cognizant of potential impacts as other states continue to put forth similar legislation. A key concern was the impact of differing state requirements on national licensure uniformity. The Board agreed to continue observing these changes nationwide to understand their broader implications.

Peer Review Standards Update: Mr. Loos stated that the National Association of State Boards of Accountancy (NASBA) recently communicated that the American Institute of Certified Public Accountants (AICPA) updated the quality management standards in their Peer Review Standards. He explained that this update was a language change and not a substantive change. NASBA advised that all

regulatory boards review its rules and laws to determine if updates are needed. Mr. Loos confirmed that there is no conflict between the Board rules and the updated AICPA standards.

Exam Qualifications Requirement: Ms. Metcalfe asked the Board to clarify the equivalency of a bachelor's degree in relation to the statutory language "bachelor's degree or equivalent" in Idaho Code § 54-208. Ms. Nelson shared that some students with over 120 credit hours but no degree have inquired about whether this could be considered equivalent to a bachelor's degree. She noted that she typically uses NASBA to evaluate foreign degrees, but the language does not specify U.S. qualifications. Mr. Hunter explained that the intention of the language was to provide a licensure pathway for foreign applicants who do not hold a U.S. bachelor's degree and that the requirement for U.S. applicants is a bachelor's degree. The Board agreed with Mr. Hunter's statement.

Conference Committee Reports: Mr. Peery and Mr. Armstrong provided an update from the 2024 Annual NASBA Meeting they recently attended. Mr. Armstrong stated there were good discussions on alternative pathways to licensure. Mr. Peery stated the bylaws committee went very well and is discussing possible changes that will be shared at the next Board meeting.

Conference Attendance Requests: The Board reviewed the upcoming 2025 NASBA events.

A motion was made and seconded to send legal counsel, the Executive Officer, and the Bureau Chief to the 43rd Annual Conference for Executive Directors and the 30th Annual Conference for Board of Accountancy Legal Counsel. The motion carried unanimously.

A motion was made and seconded to send three Board members to attend the NASBA Western Regional Meeting. The motion carried unanimously.

Licensing Report: Ms. Nelson presented the licensing report.

Complaint Memorandum: Mr. Liddle presented the complaint memorandum.

Public Comment: Luara Lantz, Idaho Society of Certified Public Accountants (ISCPA), stated the ISCPA will not propose any legislation to the Idaho Legislature this year. She agreed with the Board's decision to wait and see what other states do for alternate licensure pathways.

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; Mr. Sheffield, aye; Mr. Hunter, aye; Ms. Duman, aye; Ms. Hackwith, aye; and Ms. Burden, 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 table case number 1298143 and directed the Board prosecutor to contact the firm to collect more information. The motion carried unanimously.

A motion was made and seconded to authorize the Board prosecutor to negotiate a Stipulation and Consent order in case number 1333810 with a \$1,500 fine and allow 60 days to correct violations and to authorize the Board chair to sign on behalf of the Board. The motion carried unanimously.

Planning for Next Meeting: Board members were asked if there were any items they would like included on the next meeting agenda. No requests were made, but Board members were encouraged to send any ideas to the Board chair or Executive Officer.

Adjourn

There being no further business, the meeting was adjourned at 1:28 PM.

The next meeting is on 04/21/2025.

DRAFT