



State of Idaho

Division of Occupational and Professional Licenses Board of Accountancy

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Board Meeting Minutes of 04/21/2025

Board Members Present:
Jason Peery - Chair
Michael Armstrong Jr.
Dianna Burden
Jamie Duman
Larry Hunter
Steven Sheffield

Division Staff:
Cesley Metcalfe, Executive Officer
Greg Loos, General Counsel
Skip Liddle, Investigative Unit Manager
Allegra Earl, Licensing Unit Manager
Zac Clifford, OGLB Unit Coordinator
Charlene Nelson, Licensing Specialist
Christian Runnalls, Board Support Specialist

Board Members Absent:
Toni Hackwith

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 01/16/2025 minutes. The motion carried unanimously.

Public Comment

Luara Lantz, Idaho Society of Certified Public Accountants (ISCPA), commented on the positive relationship between the Board and the Society. She stated the ISCPA plans to introduce legislation for the 2026 Session and would like to work with the Board to try and ensure the proposed legislation aligns with the Board.

DIVISION BUSINESS

2025 Legislative Session Update: Ms. Metcalfe presented information on the following legislation:

- H0014 requires state agencies to review their titles and chapters of the Idaho Code for unnecessary, obsolete, and outdated provisions and to report to the Legislature by September 1, 2025, their recommendations for the removal of such provisions. This bill was signed by the Governor on February 7, 2025.
- H0107 prohibits the creation of a new license by rule or policy unless authorized by statute. This bill was signed by the Governor on March 13, 2025
- H0151 will provide objective information to the legislature and to the public on the number of complaints and disciplinary actions taken by Idaho licensing agencies. This bill was signed by the Governor on March 14, 2025.
- H0364 establishes the Department of Government Efficiency (DOGE) Legislative Task Force to enhance the effectiveness and accountability of governance in the State of Idaho. This bill passed the House but was not heard on the Senate Floor.

Ms. Metcalfe also presented information on HB0152 and stated that the Board's rules passed the Legislature with no issues.

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

OASIS Update: Mr. Clifford gave an update on the new licensing system, OASIS, stating that 10 work items (SQRs) are in development for the Board. 35 SQRs regarding Continuing Professional Education (CPE) extensions and minor backend issues have been completed. Refunds for firms that paid late fees have been issued, and he explained that the coding pathways that caused the inconsistent late fees have been resolved. The developers are working on options for CPE reciprocity, but it is a Division-wide change and will take longer to implement. Peer review is set up in the system, and they are working on a starting point and timeline entry points. Mr. Clifford also stated that many SQRs are based on licensee feedback, thanks to Ms. Nelson doing a great job communicating with licensees. Ms. Nelson stated that licensee feedback on OASIS has been generally positive.

Financial Update: Ms. Metcalfe presented the Board's financial report for the second quarter of FY2025, which indicated that the Board had a cash balance of \$563,908.33 as of March 31, 2025. Ms. Metcalfe also reviewed the one-time fees for OASIS.

BOARD BUSINESS

UAA Exposure Draft for CPA Licensure Pathway: Mr. Peery stated that the deadline to submit comments on the revised UAA Exposure Draft is May 3rd. The revised draft specifies educational requirements to sit for the Uniform CPA Examination, defines the requirements for an additional CPA license pathway, and transitions from mobility based on state substantial equivalency to a model predicated on individual licensing criteria.

Automatic Mobility: The Board discussed automatic mobility in relation to the exposure draft and identified potential concerns about the disciplinary authority of licensees who do not hold an Idaho license. As the exposure draft only included amendments made to the original exposure draft after receiving stakeholder feedback, the entire document was consulted, and it was determined that this concern was adequately addressed.

UAA Exposure Draft for CPA Licensure Pathway (continued): Ms. Lantz stated the ISCPA is working on a response in support of the UAA Exposure Draft. She stated the response will include language requesting a pathway to grandfather candidates with 150 credits to address the concerns of academic stakeholders to reinforce the importance of education. She stated that other state Societies are in support of the UAA Exposure Draft.

A motion was made and seconded directing DOPL staff to respond in support of the exposure draft and address specific issues brought up by legal counsel. Following the discussion, the motion was amended to delegate the Board chair to review the response and to send a copy of the response to the other Board members when complete. The motion carried unanimously.

Conference Update and Reports: Ms. Metcalfe stated that she appreciated the foundational knowledge provided by attending the NASBA Annual Conference for Executive Directors and Board Staff. She reviewed discussions regarding alternate practice structures, the CPA mobile app, and exam updates. Ms. Metcalfe also reported that 2024 accounting undergrad enrollment was up 12%. Mr. Loos stated that this was his first time attending the NASBA Annual Conference for Board of Accountancy Legal Counsel and found it very interesting. He reviewed the discussion about firm ownership structure and how Idaho's beneficial ownership requirement helps the Board clarify the issue. He also stated there was discussion regarding state boards being composed of only public members with a pro reviewer to reduce the market versus regulatory conflicts of interest. Ms. Nelson stated the NASBA conference was a great experience and very informative, with an excellent breakout session with other state boards' licensing staff. She stated Idaho is in line with other state standards.

NASBA Committee Interest: Mr. Peery encouraged the Board members to review and join NASBA committees that are seeking new members.

2025 Board Meeting Schedule: Ms. Metcalfe discussed changing the quarterly schedule when the Board meets to ensure the Board's quarterly financial reports are available for the meetings. The Board decided to meet quarterly in the months of February, May, August, and November. The Board rescheduled its remaining 2025 meetings to August 6th and November 12th.

Licensing Report: Ms. Nelson presented the licensing report.

Complaint Memorandum: Mr. Liddle stated that the Division is developing a complaint memorandum that will be presented at the next meeting providing data on complaints and investigative cases. The Board requested that a copy of the complaint memorandum be sent out to the Board members when it is ready.

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 a license or registration. The vote was: Mr. Peery, aye; Mr. Armstrong, aye; Ms. Burden, aye; Ms. Duman, aye; Mr. Hunter, aye; and Mr. Sheffield, 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.

Applications

A motion was made and seconded to table application 1499594 pending receipt of additional information. The motion carried unanimously.

Adjourn

There being no further business, the meeting was adjourned at 11:57 AM.

The next meeting is on 08/06/2025.