



State of Idaho

Division of Occupational and Professional Licenses Board of Accountancy

BRAD LITTLE
Governor
RUSSELL BARRON
Administrator

11341 W Chinden Blvd.
P.O. Box 83720
Boise, ID 83720-0063
(208) 334-3233
dopl.idaho.gov

Board Meeting Minutes of 08/06/2025

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
Skip Liddle, Investigative Unit Manager
Steve Hogue, Investigative Unit Supervisor
Charlene Nelson, Licensing Specialist
Christian Runnalls, Board Support Specialist

Others Present: Chelsea Kidney, Board Prosecutor

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

Motion to Approve Amended Agenda

A motion was made and seconded to amend the agenda to include a review of the accountancy statute changes for H0014. This was required for the Board to review the changes before the submission deadline due to an oversight when creating the agenda. The motion carried unanimously.

Approval of Minutes

A motion was made and seconded to approve the 04/21/2025 minutes. The motion carried unanimously.

DIVISION BUSINESS

Public Member Training: Mr. Loos presented training to the Board on the role and importance of public members appointed to regulatory boards.

Financial Update: Ms. Metcalfe presented the Board's financial report for the fourth quarter of FY2025, which indicated that the Board had a cash balance of \$803,384.12 as of June 30, 2025.

BOARD BUSINESS

ISCPA Legislative Discussion: Laura Lantz, Idaho Society of Certified Public Accountants (ISCPA), shared draft legislation the ISCPA plans to present during the 2026 Legislative Session. The Board reviewed and discussed the draft legislation with Ms. Lantz and had no concerns with the following changes:

54-207(2) – License – Application: Rewrite section as follows:

(2) In addition to meeting the qualifications provided elsewhere in this chapter, before a certificate and license may be issued, a person desiring to receive a certificate and license shall have satisfactory completed one of the following educational pathways:

- (a) A post baccalaureate degree conferred by a college or university and the total educational program to include an accounting concentration or equivalent as determined by Board rule.

- (b) A baccalaureate degree plus an additional 30 semester credit hours, conferred by a college or university and the total educational program to include an accounting concentration or equivalent as determined by Board rule.
- (c) A baccalaureate degree conferred by a college or university and the total education program to include an accounting concertation or equivalent as determined by Board rule.
- (3) Satisfactory evidence in the form of an official transcript received directly from the school registrar indicating the credits and degree received shall be presented to the board to demonstrate successful completion of these education requirements.
- (4) The board may adopt rules allowing persons who met the education requirements of section 54-208, Idaho Code, when they first sat for the examination to become licensed even though they do not meet the education requirements of this section.

54-209 – Experience: Rewrite section as follows:

An applicant of good character who successfully passes the examination, with standards no less than those prescribed by the board's rules for examination of candidates in Idaho, shall receive license as a certified public accountant if the applicant has completed the experience required as follows:

- (1) An applicant for initial issuance of a certificate under sections 54-297(A) shall show that the applicant has had one (1) year of experience as defined by Board rule.
- (2) An applicant for initial issuance of a certificate under sections 54-207 2(B) shall show that the applicant has had one (1) year of experience as defined by Board rule.
- (3) An applicant for initial issuance of a certificate under sections 54-207 2(C) shall show that the applicant has had one (1) year of experience as defined by Board rule.
- (4) This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which have been verified by an active licensee, meeting requirements prescribed by the board by rule. This experience may be gained through employment in government, industry, academia or public practice.

54-227 – Substantial Equivalency: Rewrite section as follows:

Practice Privilege: (1) An individual whose principal place of business is not in this state and who holds a valid active license in good standing as a Certified Public Accountant from any state shall have all the practice privileges of licensees of this state without the need to obtain a license under Sections 54-207 and 54-209.

- (2) Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, by mail, telephone or electronic means, under this section shall be provided by any such individual. Such an individual shall be subject to the requirement in Sections 54-207 and 54-209.
- (3) An individual licensee of another state exercising the privilege afforded under this section and the firm which employs that license hereby simultaneously consents, as a condition of the grant of this privilege:
 - (A) to the personal and subject matter jurisdiction and disciplinary authority of the Board,
 - (B) to comply with this Act and the Board's rules.
 - (C) that in the event the license from the state of the individual's principal place of business is no longer valid, the individual will cease offering or rendering professional services in this state individually and on behalf of a firm; and
 - (D) to the appointment of the State which issued their license as their agent upon whom process may be served in any action or proceeding by this Board against the licensee.

Accountancy Statute Review: The board reviewed the recommended changes to the statute that will be made for H0014:

54-201 – Short Title: Delete as unnecessary.

54-203 – Board Created – Membership – Appointment – Vacancies: replace “department of self-governing agencies” with “division of occupational and professional licenses.” Change the board member requirement from five to six certified public accountants and strike the requirement for a licensed public accountant as obsolete. Strike language regarding board member term dates and vacancies to standardize board member requirements across DOPL. Strike the reference to the Idaho Association of Public Accountants as it no longer exists. Strike the final sentence as outdated.

54-204 – Powers and Duties: Strike unnecessary language referencing the Board.

54-204(1) – Powers and Duties: Strike language about amending rules and referencing title 67, chapter 52 as outdated and unnecessary.

54-204(1)(a)(b)(d) – Powers and Duties: Delete as unnecessary

54-204(1)(j) – Powers and Duties: Delete as outdated and redundant to existing language.

54-204(4) – Powers and Duties: Strike language stating the board can designate an investigative officer as obsolete because investigations are performed by DOPL investigators.

54-204(5) – Powers and Duties: Delete as obsolete.

54-204(6) – Powers and Duties: Delete as outdated.

54-204(7) – Powers and Duties: Delete as duplicative of chapter 52, title 67, Idaho Code.

54-205 – Meeting – Compensation: Restructure as follows to standardize requirements across DOPL: strike language requiring a principal office in Ada County, change the requirement for a quorum from a majority of board member positions to a majority of appointed board members, add language that allows the chair to call for special meetings, strike “treasurer as a board position, strike unnecessary language about the treasurer and secretary being the same person, and update “59-509(i)” to “59-509(p).

54-206 – Definitions: Add definition of “Division” as subsection (9).

54-206(11) – Definitions: Delete as redundant to Idaho Code § 67-9411.

54-207(1) – License -- Application: Strike “written” as outdated. Replace language stating that applications are prescribed and furnished with language stating that boards designate applications for accuracy.

54-207(2) – License -- Application: Strike the language requiring 150 semester or 225 quarter credit hours as unnecessary.

54-208(1)(a) – Examination – Education – Qualifications: Strike the requirement that applicants be 18 years of age or older as unnecessary.

54-208(1)(b) – Examination – Education – Qualifications: For clarify, replace “good character” with “a lack of a history of dishonest dealings or not having been convicted or found guilty in this state or in any other state of a crime that is deemed relevant in accordance with section 67-9411(1), Idaho Code.”

54-208(2) – Examination – Education – Qualifications: Strike language regarding board involvement in exam dates and applying for, conducting, and grading exams as unnecessary because these items are prescribed by the exam provider.

54-209 – Experience: Strike “of good character” as unnecessary.

54-210(2)(a)(i) – Reciprocity – Transfer of Examination Grades – Foreign Reciprocity – Qualifications: Strike the requirements that applicants be 18 years of age or older as unnecessary.

54-210(2)(a)(ii) – Reciprocity – Transfer of Examination Grades – Foreign Reciprocity – Qualifications: For clarity, replace “be of good character” with “demonstrate a lack of a history of dishonest dealings or not having been convicted or found guilty in this state or in any other state of a crime that is deemed relevant in accordance with section 67-9411(1), Idaho Code.”

54-210(2)(a)(iv) – Reciprocity – Transfer of Examination Grades – Foreign Reciprocity – Qualifications: Strike “continuing professional education” as unnecessary.

54-210(3)(a)(ii) – Reciprocity – Transfer of Examination Grades – Foreign Reciprocity – Qualifications: For clarity, replace “be of good character” with “demonstrate a lack of a history of dishonest dealings or not having been convicted or found guilty in this state or in any other state of a crime that is deemed relevant in accordance with section 67-9411(1), Idaho Code.”

54-210(4)(a)– Reciprocity – Transfer of Examination Grades – Foreign Reciprocity – Qualifications: Strike the requirements that applicants be 18 years of age or older as unnecessary.

54-210(4)(b)– Reciprocity – Transfer of Examination Grades – Foreign Reciprocity – Qualifications: For clarity, replace “be of good character” with “demonstrate a lack of a history of dishonest dealings or not having been convicted or found guilty in this state or in any other state of a crime that is deemed relevant in accordance with section 67-9411(1), Idaho Code.”

54-210(5)(c)(iv) – Reciprocity – Transfer of Examination Grades – Foreign Reciprocity – Qualifications: For clarity, replace “be of good character” with “demonstrate a lack of a history of dishonest dealings or not having been convicted or found guilty in this state or in any other state of a crime that is deemed relevant in accordance with section 67-9411(1), Idaho Code.”

54-211(1)(b)(i) – Licenses – Licensing Period – Nonrenewal – Reinstatement – Inactive License – Retirement – Fees: For clarity, replace “be of good character” with “demonstrate a lack of a history of dishonest dealings or not having been convicted or found guilty in this state or in any other state of a crime that is deemed relevant in accordance with section 67-9411(1), Idaho Code.”

54-211(1)(d) – Licenses – Licensing Period – Nonrenewal – Reinstatement – Inactive License – Retirement – Fees: Replace maintaining a mailing list with maintaining a list of licensees for accuracy.

54-213 – Grandfather Clause: Delete as outdated.

54-217 – Occupational Licenses Fund – Receipts and Disbursements: Delete as unnecessary.

54-219(1) – License – Restriction, Revocation, Suspension or Denial – Causes – Cost Recovery – Administrative Penalties: Strike “after notice and opportunity for hearing in accordance with the provisions of chapter 52, title 67, Idaho Code, for cause shown” as outdated.

54-219(1)(j) – License – Restriction, Revocation, Suspension or Denial – Causes – Cost Recovery – Administrative Penalties: Replace “habitual use of drugs or intoxicants to such a degree” with “any condition” to standardize requirements across DOPL.

54-224 – Judicial Review: Delete as redundant to chapter 52, title 67, Idaho Code.

54-225 – Prosecuting Attorney: Strike references to the attorney general as unnecessary.

54-228 – Construction – Severability: Delete as unnecessary.

Private Equity Ownership: The Board reviewed Idaho Code § 54-214 to discuss firm ownership requirements and possible changes. The Board decided to hold off on statute changes until ownership is addressed at the national level.

Conference Updates and Reports: Ms. Duman reported on the NASBA Western Regional Meeting. She stated that the meeting discussed AI and how it may negatively impact CPA trust value. The conference discussions also brought up security concerns with AI tools such as ChatGPT. She also reported on Florida legislation that ultimately failed, but attempted to eliminate various regulatory boards and CE requirements for many professions. Ms. Burden also reported on the NASBA Western Regional Meeting, stating AI and enhanced risk were big topics. She stated that alternate pathways to licensure were discussed at the national level, and she was able to engage with young accountancy students and newly graduated students about the profession. Mr. Peery reported that there was a 12% increase in student enrollment for accountancy degree programs and discussions around license mobility and deregulation concerns.

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 retain a license or registration. The vote was: Mr. Peery, aye; Mr. Armstrong, aye; Ms. Duman, aye; Ms. Burden, aye; Mr. Sheffield, aye; Ms. Hackwith, aye; and Mr. Hunter, 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 authorize filing an administrative complaint in cases 1284354, 1204494, 1248810, 1179562, 1204025, 1269181.

A motion was made and seconded to authorize the prosecuting attorney to negotiate a Stipulation and Consent Order in case number 1388038 based on terms discussed in executive session and to authorize the Board chair to sign on behalf of the Board. The motion carried unanimously.

A motion was made and seconded to close case numbers 1517379 and 1666219 with an advisory letter. The motion carried unanimously.

NASBA Committee Updates: Mr. Hunter and Mr. Peery gave an update on the bylaws committee and stated that bylaws changes will be proposed at the NASBA annual meeting. Ms. Duman gave an update on the examination and administrative committee, stating their next meeting is September 9th and they will be discussing member perspectives on exam data. Ms. Hackwith stated she has reapplied for the

ethics committee and expressed interest in serving on the peer review committee. Ms. Burden gave a report on the CPE committee and stated that there are changes to clarify and expand definitions. She also summarized the discussions on nano learning and AI technology.

DOPL Travel Policy: Ms. Metcalfe presented the honoraria policy and explained how Board members can receive honoraria for days spent in conference attendance. She reviewed the general travel policy for conferences and board meetings.

Conference Attendance Requests: A motion was made and seconded to send three board members to attend the NASBA Annual Meeting. The motion carried unanimously.

A motion was made and seconded to send two staff members to attend the NASBA Annual Meeting. The motion carried unanimously.

Delegated Authority: Ms. Metcalfe reviewed the delegated authority the Board has granted to Division staff and individual board members.

A motion was made and seconded to affirm the delegated authority items numbered two, three, five, six, and seven as presented. The motion carried unanimously.

Board Elections: A motion was made and seconded to re-elect Mr. Peery as the Board Chair, Mr. Armstrong as the Vice Chair, and Ms. Duman as the Secretary. The motion carried unanimously.

Licensing Report: Ms. Nelson presented the licensing report.

Adjourn

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

The next meeting is on 11/12/2025.