



State of Idaho

Division of Occupational and Professional Licenses

Board of Accountancy

BRAD LITTLE
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Board Meeting Minutes of 11/12/2025

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, Legal Counsel Steve Hogue, Investigative Unit Supervisor Charlene Nelson, Licensing Specialist Sara Hazen, 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.

Approval of Minutes

A motion was made and seconded to approve the 08/06/2025 minutes. The motion carried unanimously.

DIVISION BUSINESS

Introduction of New Licensing Specialist: Ms. Metcalfe introduced Sara Hazen, a new licensing specialist assigned to the Board.

DOPL Strategic Plan 2026-2029: Ms. Metcalfe presented the updated DOPL Strategic Plan for 2026-2029. Board member Hunter voiced support for adding an additional public member to improve transparency with the public.

SharePoint Site for Meeting Materials: Ms. Metcalfe presented the new SharePoint site for Board members to access meeting materials.

Travel Policy Discussion: Ms. Metcalfe reviewed provisions of the State Travel Policy and expectations for Board member travel.

Financial Update: Ms. Metcalfe presented the Board's financial report for the first quarter of FY2026, which indicated that the Board had a cash balance of \$757,317.26 as of September 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:

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 satisfactorily completed one of the following educational pathways:

(a) A post baccalaureate degree conferred by a college or university acceptable to the board, in an educational program that includes an accounting concentration or equivalent, as specified in subsection (3) of this section;

(b) A baccalaureate degree plus an additional thirty (30) semester credit hours, conferred by a college or university acceptable to the board, in an educational program that includes an accounting concentration or equivalent as specified in subsection(3) of this section; or

(c) A baccalaureate degree conferred by a college or university acceptable to the board, in an education program that includes an accounting concentration or equivalent as specified in subsection (3) of this section.

54-207(3) – License – Application: Rewrite section as follows:

An applicant's education shall be deemed to meet the requirements of subsection (2) of this section if it meets one (1) of the following conditions:

(a) The applicant has earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency approved by the board;

(b) The applicant has earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the board that includes completion of at least twenty-four (24) semester hours in accounting (excluding introductory courses) at the undergraduate level or fifteen (15) semester hours at the graduate level, or an equivalent combination thereof satisfactory to the board, including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting;

(c) The applicant has earned a baccalaureate degree at an institution approved by the board or from a program that is accredited in business by an accrediting agency approved by the board including completion of at least twenty-four (24) semester hours in business (other than accounting courses) and twenty-four (24) semester hours or an equivalent combination thereof satisfactory to the board in accounting (excluding introductory courses) level that included coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting.

54-207(4) – License – Application: Strike the last paragraph as unnecessary.

57-208(1) – Examinations – Education – Qualifications: Strike resident requirement in subsection (c). Rewrite subsection (e) as follows:

(e) Provide satisfactory evidence in the form of an official transcript received directly from the school registrar indicating satisfaction of at least one (1) of the educational requirements set forth in section 54-207, Idaho Code.

57-209 – Experience: Rewrite section as follows:

(1) 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, and who fulfills the requirements of section 54-207, Idaho Code, shall receive a license as a certified public accountant if the applicant has completed the applicable experience requirement as follows:

(a) An applicant for initial issuance of a certificate under sections 54-207(2)(a) or 54-207(2)(b), Idaho Code, shall show that the applicant has had one (1) year of experience as defined in subsection (2) of this section.

(b) An applicant for initial issuance of a certificate under section 54-207(2)(C), Idaho Code, shall show that the applicant has had two (2) years of experience as defined in subsection (2) of this section.

(2) The required 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 performed under the supervision of and 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:

54-227 – Practice Privilege:

(1) An individual whose principal place of business is not in the state of Idaho who holds a valid active license in good standing as a Certified Public Accountant from any other state shall have all the practice privileges of licensees of this state without the need to obtain a license under this chapter.

(2) Notwithstanding any other provision of law, an individual identified in subsection (1) of this section who offers or renders professional services, whether in person, by mail, telephone or electronic means, or in other way, under this section is hereby granted practice privileges in this state and no notice or other submission shall be required of any such individual.

(3) An individual licensed in another state who exercises the practice privilege afforded under this section and the firm which employs that licensee both hereby simultaneously consent, 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 chapter and applicable board 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 board which issued their license as their agent upon whom process may be served in any action or proceeding by this board against the licensee.

(4) An individual whose principal place of business is not in this state, who holds a valid active license as a Certified Public Accountant from any state, as of December 31, 2024, and as of such date, has practice privileges in this state under section 54-227, Idaho Code, shall continue to have all the privileges of licensees in this state without the need to obtain a license under sections 54-207 and 54-209, Idaho Code.

Experience Form Revision for New Licensure Pathway: Ms. Nelson presented a draft of proposed revisions to the Verification of Employment and Experience Evaluation Form to align it with the statutory changes provided above. The Board approved the proposed changes, provided the above legislation is signed into law, and also directed Ms. Nelson to strike any reference to LPAs from the form.

Alternative Practice Structures Discussion: Mr. Peery presented the NASBA White Paper from the Private Equity Task Force about alternative practice structures and private equity. The Board reviewed current ownership requirements in statute to address the questions in the White Paper regarding independence and professional standards, disclosure and public understanding, and regulatory oversight and enforcement. Following the discussion, the Board provided direction to staff on submitting a response to the Private Equity Task Force.

CPE Standards Exposure Draft: Mr. Peery presented and reviewed the Exposure Draft for proposed changes to the Statements on Standards for Continuing Professional Education (CPE) Programs. The Board directed staff to send a letter of support for the draft to the AICPA and NASBA.

CPE Requirements Discussion: The Board discussed current CPE requirements and acknowledged that several states are beginning to consider their own requirements and whether changes should be made. Board members briefly discussed the importance of maintaining mobility through substantially similar requirements and their thoughts on the current number of hours required. The Board plans to monitor actions taken in other states and consider this topic again in the future if significant changes are made.

Upcoming UAA Updates: Mr. Peery gave an update on potential upcoming changes to the Uniform Accountancy Act. He informed the Board of expected updates in 2026 regarding alternative practice structures, use of the CPA title, ESOPs, and the definition of attest.

NASBA Website and Resource Updates: Ms. Nelson presented information on the updated NASBA ALD and CPAverify websites and explained how she uses them. Ms. Metcalfe also stated that information was added to the Board's website about the new CPA Mobile App for exam candidates.

Conference Updates and Committee Reports: The Board members referred to previous agenda items for conference updates, and gave updates for the NASBA committees on which they sit.

2026 Conference Attendance Requests: The Board discussed attendance for the 2026 conferences.

A motion was made and seconded to send up to four staff members to the 2026 Executive Director and Legal Conference. The motion carried unanimously.

A motion was made and seconded to send up to three Board members and appropriate staff, based on the agenda, to the 2026 Western Regional Meeting. The motion carried unanimously.

A motion was made and seconded to send up to three Board members and appropriate staff, based on the agenda, to the 2026 NASBA Annual Meeting. The motion carried unanimously.

Licensing Report: Ms. Nelson presented the licensing report.

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; Ms. Duman, aye; Ms. Hackwith, aye; Ms. Burden, 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.

Discipline

A motion was made and seconded to close case number 1761203 with an advisory letter. The motion carried unanimously.

A motion was made and seconded to negotiate a corrective action plan under conditions discussed in executive session for case number 1663997 and to allow the Board chair to sign on behalf of the Board. The motion carried with one abstention.

Applications

A motion was made and seconded to approve application 1499594. The motion carried unanimously.

Adjourn

There being no further business, the meeting was adjourned at 3:21 PM.

DRAFT