

RULEMAKING DOCKET NO. 24-3001-2601
RECORD OF PUBLIC COMMENTS

Pursuant to Idaho Code section 67-5225(2)(b), the Division of Occupational and Professional Licenses (DOPL) provides the following record of public comments received for Rulemaking Docket No. 24-3001-2601, involving changes to the Idaho Accountancy Rules (IDAPA 24.30.01).

This contemplated rulemaking: (1) facilitates a new pathway to licensure for candidates and makes minor adjustments to accommodate for statutory changes in line with [HB 563](#) from 2026; (2) removes outdated language; and (3) evaluates continuing education requirements for reinstatement re-entry to an active license.

Procedural Overview:

The Proposed Rule notice for this docket was published in the [August 5, 2026](#) Administrative Bulletin, in accordance with Idaho Code section 67-5225(2)(a). This notice contained details on how to submit public comments and participate in the public hearing set for August 13, 2026.

The 21-Day Public Comment Period began on August 5, 2026, and concluded on August 26, 2026.

August 13, 2026, Public Hearing:

No members of the public attended the public hearing held on August 13, 2026. Therefore, no additional public comments were received at that time.

Next Steps:

The Board of Accountancy will vote to adopt Pending Rules at their August 27, 2026, Board meeting.

Materials pertaining to the rulemaking, including any available preliminary rule drafts, can be found on the DOPL website via the following link: <https://dopl.idaho.gov/rulemaking/>

For assistance on technical questions concerning this rulemaking, please contact **Ryan Bernard, Legislative & Regulatory Affairs Chief**, at (775) 870-7926.

RULEMAKING DOCKET NO. 24-3001-2601
DIVISION RESPONSE TO PUBLIC COMMENTS

The table below presents the Division's response to each public comment submitted for this rulemaking docket. The corresponding public comments appear on the following page(s) of this document.

Date	Submitted By	Response
5/29/2026*	Bryan Palfreyman	These comments were communicated to the Board, and the request to remove or reduce the Continuing Professional Education requirements were found to be outside the scope of this rulemaking.
5/29/2026*	Susan Pradhan	These comments were communicated to the Board, and a determination was made to advance with the proposed language in alignment with House Bill 563 (2026) to resolve any conflicts with statute.
6/1/2026*	Steve Keen	These comments were communicated to the Board. The recommendations provided have been accomplished through House Bill 563 (2026), in which this rulemaking seeks to align with.
8/10/2026	Tor Daley	These comments of support were communicated to the Board.

* *Comment received outside of the 21-Day Public Comment Period (August 5 – August 26, 2026)*



Idaho Accountancy Rules 24.30.01

From bryan [REDACTED]
Date Fri 5/29/2026 12:58 PM
To Ryan J. Bernard <ryan.bernard@dopl.idaho.gov>

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Hi Ryan,

I would like the State to remove the heavy and costly burden created by Rule 111.01 "Renewal" under Idaho Accountancy Rules 24.30.01.

Idaho requiring 80 hours of continuing professional education ("CPE") is burdensome, costly, and excessive.

Idaho only requires 30 hours of continuing legal education ("CLE") every 3 years or an average of 10 hours per year.

Idaho only requires 40 hours of continuing medical education ("CME") every 2 years or an average of 20 hours per year.

Why the difference between legal and medical and accounting continuing education?

This is going to discourage more accountants and accounting students in the future. We need to encourage more students and professionals not less with such burdensome regulation!

Please change the CPE requirements for Idaho Accountants now before it is too late.

Thank You!

Bryan Palfreyman

Palfreyman and Associates, PLLC

Office: [REDACTED]

Fax: [REDACTED]
[REDACTED]

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Fwd: Notice of Intent to Promulgate Rules

From Susan Pradhan [REDACTED]
 Date Fri 5/29/2026 2:04 PM
 To Ryan J. Bernard <ryan.bernard@dopl.idaho.gov>

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Hi, please see my comment on the red lined requirements below:

By not requiring a degree in accounting (underscored), are we saying anyone can sit for the CPA?

My comments are based on the assumption that the answer for this is a "Yes ". As a practicing CPA, having held leadership roles at various fortune 500 companies subsequent to my public accounting experience, it's bad enough that we have students coming into the workforce without a grasp of basic debits and credits. I have seen companies react to this by completely outsourcing entry level positions to chartered accountants in South Asia and Southeast Asia. Biggest reason being cost of course, but also the standard of education and difficulty of the chartered accountancy exam.

By lowering the education requirements, we are actively setting our future generation of CPAs for failure. One doesn't simply obtain a degree ex. in marketing and hope that they can pass the CPA. How would the student go about passing the more difficult sections such as FAR (which has governmental accounting which is fundamentally different from corporate accounting.). Students already get discouraged from failing a section multiple times and ultimately give up. There's a reason why this education requirement was there in the first place. If I were in the market looking for a staff, I would pick the student who has an accounting degree with accounting experience over a student with a marketing degree who has passed the CPA with no higher level accounting course or work experience.

I would love to know why we're doing this.

Thank you!
 Susan

educational requirements. (3-28-23)

b. The Board will recognize: (3-28-23)

i. Any college or university accredited by a regional accrediting organization recognized by the Council for Higher Education Accreditation (CHEA). (3-28-23)

ii. Accounting and business programs accredited by the Association to Advance Collegiate Schools of Business (AACSB) or; (3-28-23)

iii. any other accrediting agency having equivalent standards. (3-28-23)

c. An applicant is deemed to have met the education requirement if, as part of the one hundred-fifty (150) semester hours of education, the applicant has met any one (1) of the following conditions: (3-28-23)

i. 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. (3-28-23)

ii. Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. 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, including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting. (3-28-23)

iii. 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. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and twenty-four (24) semester hours in accounting (excluding introductory courses) at the undergraduate or graduate level including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting. (3-28-23)

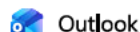


Outlook

Board of Accountancy Rule Making

From Steve K [REDACTED]**Date** Mon 6/1/2026 12:08 PM**To** Ryan J. Bernard <ryan.bernard@dopl.idaho.gov>

SUSPICIOUS MESSAGE: This message may be impersonating a State of Idaho user. Proceed with caution and verify legitimacy of the sender before replying. Verify links and attachments BEFORE you click or open, even if you recognize and/or trust the sender. Contact your agency service desk with any concerns. Hi Ryan, I just found out there is a teams meeting of some type today on Accountancy rules. My comments are that the graduate level classes have little to do with success as an accountant. It was always an agenda pushed primarily by higher education, and to some extent the largest CPA firms in conjunction with the AICPA, to gain longer attendance for institutions of higher learning and enhance the relationships between the large firms, AICPA and educational leaders. There is a need for some accountants to be more highly trained but that need does not exist for every role. For basic accounting work, attest or otherwise, the prior requirements were adequate and have worked over a long period of time. The issue at hand is gaining enough qualified people to work in the industry. My recommendation would be a role back to the requirements that focused strictly on credits attained leading to a Bachelors degree. I have been a CPA since the 80's. I worked in public accounting for Ernst & Whinney, then in private industry in a variety of roles at Idaho Power, including CFO. I have served as President of the Idaho Society of CPAs and the Associated Taxpayers of Idaho and I remain a CPA today. It is a great industry, one that will be challenged to adjust and fit in the world of AI, and I recommend we do not add additional hurdles to becoming a CPA. At the graduate level, I believe there are risks to allowing more graduate level participation the industry, if we do not insure adequate undergraduate accounting preparation. The greatest missteps in our industry were perpetrated by CPAs with lofty backgrounds and degrees, yet missing the needed understanding of basic accounting principles and ethics. Thanks for your time! Best regards, Steve Keen CP-1685



Public Comment on Proposed IDAPA 24.30.01 Rules

From Tor Daley [REDACTED]
Date Mon 8/10/2026 1:34 PM
To Ryan J. Bernard <ryan.bernard@dopl.idaho.gov>

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Members of the Idaho Board of Accountancy:

My name is Tor Daley, CPA, and I practice as a sole proprietor serving clients in rural Idaho.

I appreciate the Board's work in reviewing and updating the Idaho Accountancy Rules. After reviewing the proposed changes, I generally support the rulemaking package. The proposed rules continue to align Idaho with nationally recognized professional standards, including AICPA professional standards, peer review requirements, and continuing professional education standards. I believe maintaining consistency with national standards benefits both the profession and the public.

I also appreciate that the proposed rules do not appear to create significant new regulatory burdens on licensed CPAs or small firms. As a sole practitioner, I value a regulatory framework that protects the public while allowing practitioners to operate efficiently and focus on serving clients.

I would respectfully encourage the Board to continue monitoring developments related to CPA licensure pathways being considered and adopted in other states. The accounting profession continues to face significant workforce and succession challenges, particularly in rural communities and among smaller firms. Maintaining Idaho's competitiveness in attracting future CPAs will be increasingly important to ensuring that businesses and taxpayers throughout the state continue to have access to qualified accounting professionals.

While I support the proposed rules, I encourage the Board to remain open to future consideration of alternative licensure pathways and other measures that may strengthen the CPA pipeline while preserving the high standards expected of the profession.

Thank you for your service and for the opportunity to provide comment.

Respectfully,

Tor Daley, CPA, CGMA

Accounting & Finance Consultant



Helping organizations build strong financial leadership

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