



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

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Board Meeting Minutes of 02/11/2026

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 Janice Beller, General Counsel Steve Hogue, Investigative Unit Supervisor Ben Harris, Licensing 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.

Approval of Minutes

A motion was made and seconded to approve the 11/12/2025 minutes. The motion carried unanimously.

Public Comment: Laura Lantz, Idaho Society of Certified Public Accountants (ISCPA), stated her appreciation for being invited to Board meetings and provided a brief update on the ISCPA dinner, stating that it was well attended.

DIVISION BUSINESS

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

- H0563 reduces the educational requirements to become licensed as a certified public accountant to address a workforce shortage and aligns Idaho law with the laws of other states to facilitate the interstate practice of accounting.

Ms. Metcalfe also presented information on H0505, H0496, H0495, and H0497. Ms. Lantz provided additional information on H0563.

Respectful Workplace Training: The Board viewed a presentation on ensuring board meetings are a Respectful Workplace.

Financial Update: Ms. Metcalfe presented the Board's financial report for the second quarter of FY2026, which indicated that the Board had a cash balance of \$689,457.00 as of December 31, 2025.

BOARD BUSINESS

NASBA Update: Dan Vuckovich, NASBA Mountain Regional Director, gave several updates on NASBA.

- He summarized the January NASBA Board of Directors meeting, detailing the executive committee reports, the plans for the IACPA NASBA Summit, stakeholder outreach, the Strategic Planning Task Force update, and hot topic policy discussions.
- Mr. Vuckovich also provided an update on the NASBA Alternate Practice Structure (APS) and Private Equity (PE) White Paper, stating that the deadline for state boards to submit comments

has been extended to February 28th. He discussed PE structures and the issues they cause for the profession nationwide. He stated that NASBA is asking state boards to respond to the white paper with a focus on independence and professional standards, public disclosure, and regulatory oversight.

- He provided an update on the UAA Committee, stating that the Committee is developing suggested legislation for nationwide uniformity. The UAA task force is focusing on a definition for attest, ESOPs, a cleanup of the UAA due to the addition of a new licensure pathway, addressing use of the CPA title, appropriate accountancy concentrations, and CPE requirements.
- Mr. Vuckovich also gave an update on the AICPA PEEC Exposure Draft, stating the deadline for state boards to respond with comments is April 30th. He stated that NASBA specifically wants feedback on independence and welcomes comments from all state boards.
- Lastly, he stated that the NASBA Q1 Regional Call is on February 27, and the Western Regional Meeting is June 23-25.

NASBA APS & PE White Paper: The Board discussed the NASBA White Paper that is seeking comments regarding alternative practice structures and private equity. The Board stated its concerns over the negative impact of private equity on small CPA firms and rural access to services. Direction was provided for a desired response to the White Paper, including the importance of protecting the public through CPA independence, transparency in branding and advertising practices, and disclosure to potential clients on the credentials of individuals providing different services.

AICPA PEEC Exposure Draft: The Board discussed the complexity of the exposure draft and concerns over the public being able to understand it if industry professionals struggle to comprehend the content. Mr. Peery and Ms. Metcalfe will draft a response based on the parameters discussed by the Board.

Biennial Licensure Discussion: Ms. Metcalfe explained that DOPL has been moving its licensees to biennial licensure with birthday renewals. This Board is expected to begin the transition this summer. Three other licensing boards with similar dedicated renewal dates will be making this change in April, allowing DOPL to refine and tailor its detailed communication for this Board based on that experience. Ms. Metcalfe also stated that the plan is being developed to minimize the impact on the Board's revenue.

Negotiated Rulemaking: Ms. Metcalfe provided an overview of the rulemaking process.

NASBA Committee Reports: The Board members gave updates for the NASBA committees on which they sit.

Conference Attendance: A motion was made and seconded at a previous meeting to send up to three Board members and appropriate staff to the 2026 NASBA Western Regional Meeting. The Board discussed who would attend the meeting.

CPE Reporting and Audit Update: Ms. Nelson presented data on the number of CPAs who have completed their continuing professional education (CPE) reporting. She stated that 2,082 CPAs have reported their CPE, while 756 CPAs must still be reviewed. Ms. Nelson also provided a status update on the CPE audit that she ran on February 6th.

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. Hunter, aye; Mr. Armstrong, aye; Ms. Duman, aye; Mr. Sheffield, aye; Ms. Burden, aye; and Ms. Hackwith, 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 numbers 1874241 and 1812047. The motion carried unanimously with one abstention.

A motion was made and seconded to close case number 1889301 with an advisory letter and provide documents as discussed in executive session. The motion carried unanimously.

A motion was made and seconded to authorize the negotiation of an agreement in lieu of discipline with the terms discussed in executive session for case number 1917308 and to authorize the Executive Officer to sign on behalf of the Board. The motion carried unanimously.

A motion was made and seconded to accept the Findings of Fact, Conclusions of Law, and Final Order for case numbers 1179562, 1204025, and 1269181 and to authorize the Board Chair to sign on behalf of the Board. The motion carried unanimously.

A motion was made and seconded to accept the Findings of Fact, Conclusions of Law, and Final Order for case numbers 1204494 and 1248810. The motion carried unanimously with one abstention.

A motion was made and seconded to authorize the Board Vice Chair to sign the Findings of Fact, Conclusion of Law, and Final Order for case numbers 1204494 and 1248810 with the terms discussed in executive session. The motion carried with one abstention.

Adjourn

There being no further business, the meeting was adjourned at 1:32 PM.

The next meeting is on 05/14/2026.