



State of Idaho

Division of Occupational and Professional Licenses

Board of Accountancy

BRAD LITTLE
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RUSSELL BARRON
Administrator

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Board Meeting Minutes of 05/14/2026

Board Members Present: Jason Peery - Chair
Jamie Duman
Toni Hackwith
Larry Hunter
Steven Sheffield

Division Staff: Cesley Metcalfe, Executive Officer
Greg Loos, General Counsel
Allegra Earl, Licensing Unit Manager
Skip Liddle, Investigative Unit Manager
Steve Hogue, Investigative Unit Supervisor
Christian Runnalls, Board Support Specialist

Board Members Absent: Dianna Burden
Michael Armstrong Jr.

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 02/11/2026 minutes. The motion carried unanimously.

PUBLIC COMMENT

No public comment was given.

DIVISION BUSINESS

2026 Legislative Session Overview: Ms. Metcalfe presented information on the following legislation:

- H0563 provides additional pathways to become licensed as a certified public accountant and aligns Idaho law with the laws of other states to facilitate the interstate practice of accounting. The bill was signed by the Governor on March 18.

Ms. Metcalfe also presented information on H0894, H0703, H0787, H0935, and H0777.

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

Financial Update: Ms. Metcalfe presented the Board's financial report for the third quarter of FY2026, which indicated that the Board had a cash balance of \$600,134.00 as of March 31, 2026.

BOARD BUSINESS

Biennial License Update: Ms. Earl reviewed the transfer to biennial licensure, stating 885 licenses have been renewed so far. She summarized questions and calls from licensees regarding biennial licensure. Mr. Peery requested that Division staff and the ISCPA remind licensees that CPE requirements have not changed.

Negotiated Rulemaking: The Board discussed rule changes as follows:

Rule 107.01.a – Education: Remove the reference of subsection two (2) in Idaho Code § 54-207 to align with the new provisions in code.

Rule 107.01.c – Education: Strike as redundant of statute.

Rule 107.02.a – Experience: Strike requirement of one year and edit language to state “each year of experience” to define experience correctly.

Rule 108.01 – Renewal: Change language to that effective January 1, 2028, CPA licenses expire on a licensee's birthday on a biennial renewal cycle. Revised language also provides an extended renewal window of one-hundred twenty (120) days to allow for licensees whose birthdays fall within tax season.

Rule 108.03 – Late Fee: Changed language to align with birthday renewals.

Rule 117 – Reinstatement and Re-entry: The Board discussed current CPE requirements when a license has lapsed. In anticipation of industry-wide national changes to CPE requirements in the next few years, the Board made no changes to the rule.

A motion was made and seconded to adopt the discussed rules as proposed and post them in the administrative bulletin. The motion carried with one dissenting vote by Mr. Hunter.

Conference Updates and Reports: Ms. Metcalfe reported on the NASBA Executive Director Conference. The Conference covered the PEEC Exposure Draft, ADA Testing Accommodations, CPA Pipeline, Peer Review, and Firm Oversight. Ms. Kidney discussed the legal side of the Executive Director Conference and stated it was informative and helpful.

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

Board Elections: The Board discussed upcoming elections that will be held at the next meeting.

Licensing Report: Ms. Earl presented the licensing report.

Investigative Update: Mr. Liddle provided an investigative update on pending cases and the current status of investigations.

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. Hunter, aye; Mr. Sheffield, aye; Ms. Hackwith, aye; Ms. Duman, aye; and Mr. Peery, 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 1955494. The motion carried unanimously.

A motion was made and seconded to close case number 1893322 with a letter of concern. The motion carried unanimously.

Adjourn

There being no further business, the meeting was adjourned at 12:31 PM.

The next meeting is on 08/11/2026.