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

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Board Meeting Minutes of 08/04/2026

Board Members Present:	Jason Peery - Chair Michael Armstrong Jr. Jamie Duman Toni Hackwith Larry Hunter Steven Sheffield	**Division Staff:**	Cesley Metcalfe, Executive Officer Greg Loos, General Counsel Steve Hogue, Investigative Unit Supervisor Allegra Earl, Licensing Unit Manager Sammantha Mitchell, 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 05/14/2026 minutes. The motion carried unanimously.

Public Comment
Laura Lantz, Idaho Society of Certified Public Accountants (ISCPA), thanked Ms. Metcalfe and Ms. Mitchell for demonstrating the CPE reporting and application processes on OASIS and for the continued cooperation between DOPL staff and herself. Ms. Lantz also requested that when discussing rulemaking later in the meeting, the Board consider updating the Statement of Standards for Continuing Professional Education (CPE Standards), incorporated by reference, to the most current version.

DIVISION BUSINESS
Universal Discipline Training: Mr. Loos presented to the Board a training on Universal Discipline Standards that all boards now share.

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 FY2026.

BOARD BUSINESS
Negotiated Rulemaking: The Board discussed rule changes as follows:

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

Rule 107.02.a – Experience: Change language to allow for multiple years of experience.

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: Change language to align with birthday renewals.

In response to public comment, staff informed the Board that updating the CPE Standards was not included in the rulemaking submission to the Governor's Office for approval and, therefore, could not be included in the current rule changes.

Private Equity Task Force Recommendation Memo: Mr. Peery presented the private equity task force recommendation memo, stating it is the result of the NASBA White Paper that sought comments regarding alternative practice structures and private equity. The Board reviewed the memo's recommendations on private equity and wants to align firm renewal with its proposed direction. Mr. Loos noted that the Board can require documentation proving 51% beneficial ownership pursuant to Idaho Code § 54-214(2). The Board discussed proposed questions for the renewal form and instructed staff to draft them for review at the next meeting.

Peer Review Compliance Process: The Board reviewed the compliance process. DOPL staff shared some of the current tracking methods being used and new functionality being added to OASIS. The Board requested adding language to OASIS and the website, clarifying the methods with which firms can submit peer review documents.

Delegated Authority Review: 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 one, two, four, and five as presented. The motion carried unanimously.

Conference Attendance: The Board discussed attendance for the 2026 NASBA Annual Meeting.

Conference Updates and Reports: Mr. Sheffield provided an update on the NASBA Western Regional Meeting, highlighting discussions on alternative practice structures. Additionally, Ms. Duman and Mr. Peery discussed the stamping initiative, with some states moving toward requiring a physical stamp on financial documents to verify that the licensee has an active license, proving document validity.

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

Board Elections: A motion was made and seconded to elect Mr. Peery as the Board Chair. The motion carried unanimously.

A motion was made and seconded to elect Ms. Duman as the Vice-chair and Mr. Sheffield as the Secretary. The motion carried unanimously.

Licensing Report: Ms. Earl 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 retain a license or registration. The vote was: Mr. Peery, aye; Mr. Hunter, aye; Ms. Duman, aye; Mr. Sheffield, aye; Mr. Armstrong, aye; and Ms. Hackwith, aye. The motion carried unanimously.

A motion was made and seconded to exit executive session. The motion carried unanimously.

Discipline
A motion was made and seconded to close case number 2037005 with an advisory letter. The motion carried with one abstention from Mr. Hunter.

A motion was made and seconded to accept information as provided and close case number 1893322. The motion carried unanimously.

Adjourn
There being no further business, the meeting was adjourned at 12:23 PM.

The next meeting is on 08/27/2026.