

**IDAPA 24.30.01**  
**NEGOTIATED RULEMAKING—WRITTEN SUMMARY**

Pursuant to Idaho Code section 67-5220(3)(f), the Division of Occupational and Professional Licenses (DOPL) provides the following written summary of unresolved issues, key information considered, and conclusions reached during and as a result of the negotiated rulemaking on June 1, 2026, pertaining to IDAPA 24.30.01—Idaho Accountancy Rules, Docket No. 24-3001-2601.

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and makes minor adjustments to accommodate for statutory changes in line with [HB 563](#) from 2026; (2) removes outdated language; and (3) evaluates continuing education requirements for reinstatement re-entry to an active license.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:**

DOPL submitted all necessary forms to publish a Notice of Intent to Promulgate Rules—Negotiated Rulemaking in the May Administrative Bulletin.

The Notice of Intent to Promulgate Rules—Negotiated Rulemaking was published in the [May 6, 2026 Administrative Bulletin](#). The Notice of Intent to Promulgate Rules contained details to participate in a negotiated rulemaking public meeting set for June 1, 2026, and explained how written comments could be submitted.

On May 14, 2026, the Board of Accountancy voted to adopt Proposed rules, and a “Version 2” containing the adopted Proposed rules was posted to the [DOPL website](#).

**June 1, 2026, Negotiated Rulemaking Meeting:**

The negotiated rulemaking meeting was attended by the following persons:

- **Division of Financial Management:** Brenda Nunley
- **Idaho Society of CPA’s:** Laura Lantz
- **Veritas Advisors:** Matt Cantwell
- **Members of the Public:** Susan Pradhan

The table below summarizes the discussion at the June 1, 2026, negotiated rulemaking meeting.

Under the “Response” column, “Response” indicates the answer provided by DOPL staff to the member of the public, when responding to questions. Staff did not respond to comments from members of the public but will communicate all comments to the Board of Accountancy.

Stakeholder	IDAPA Rule(s)	Comments/ Questions	Response
Laura Lantz, Idaho Society of CPA's	24.30.01	Expressed support for the changes that fell in line with HB 563, and said the Society had no comments on the licensure date change	N/A
Susan Pradhan	24.30.01	Asked if this rulemaking was altering the education requirements to obtain licensure	Staff answered her question; education requirements changing were made statutorily with the passing of HB563

**Next Steps:**

The Board of Accountancy will have a Board meeting on August 14, 2026, where they will vote to adopt the rules as Pending.

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

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