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

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Board Meeting Minutes of 08/27/2026

Board Members Present:	Jason Peery - Chair Michael Armstrong Jr. Jamie Duman Toni Hackwith Steven Sheffield	**Division Staff Present:**	Cesley Metcalfe, Executive Officer Greg Loos, General Counsel Ryan Bernard, Legislative & Regulatory Affairs Chief Christian Runnalls, Board Support Specialist
Board Members Absent:	Larry Hunter		

The meeting was called to order at 9:30 AM by Jason Peery.

Approval of Minutes
A motion was made and seconded to approve the August 4, 2026 meeting minutes. The motion carried unanimously.

BOARD BUSINESS
Negotiated Rulemaking: The Board reviewed a comment received in support of the proposed rules and discussed the 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 107.02.d – Experience: Change language to align with AICPA terminology.

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.

Rule 211.01 – Firm Review Documentation: Change language to align with biennial peer review.

Rule 400 – Fees: Remove biennial language in chart for active license, inactive or retired license, and Firm Registration. Add language in header stating, “Fees may be aggregated for biennial licensure.”

A motion was made and seconded to approve the rules as edited and adopt them as pending to be published in the Idaho Administrative Rules Bulletin. The motion carried unanimously.

Adjourn
There being no further business, the meeting was adjourned at 9:41 AM.

The next meeting is on 11/12/2026.