

MINUTES
UTAH BOARD OF ACCOUNTANCY
August 06, 2025
Hybrid Meeting with anchor location in Room 474

CONVENED: 1:30 p.m.

ADJOURNED: 2:53 p.m.

Bureau Manager:
Board Secretary:

Tracy Taylor
Katie Corak

Board Members Present:

Robert Anderson, Chairperson
Brian Deppe
Geri Douglas
David Young

Board Members Absent:

Peter Mann, Vice Chair

Guests:

Noah Myers, UACPA
Jack Bateman

DOPL Staff Present:

Jana Johansen, DOPL Assistant Director
Pamela Bennett, Investigator
Bernice Palama, Compliance Specialist
Sicily Hill, Compliance Specialist
Kirsten Shumway, Legal Analyst

TOPICS FOR DISCUSSION

ADMINISTRATIVE BUSINESS:

Approve Minutes:

Ms. Douglas made a motion to approve the minutes from the June 04, 2025, meeting. Mr. Young seconded the motion. The motion passed unanimously.

Compliance Update

Ms. Palama provided the Board with a Compliance update and introduced Ms. Sicily Hill. The compliance team will be shuffling professions and Ms. Hill will be taking over compliance for the Board of Accountancy. Item noted with no action taken.

Investigations Update:

Ms. Bennett stated there was nothing to report at this time. Item noted with no action taken.

Licensing and Exam Statistics:

The Board reviewed CPA exam statistics for national and Utah exam candidates from the 2nd quarter of 2025, as well current Utah licensing statistics. Item noted with no action taken.

APPOINTMENTS:

Jack Bateman

Mr. Bateman met with the Board to request a six-month extension of his Audit exam credit due to significant life altering circumstances. After reviewing Mr. Bateman's exam credit expirations, and seeing Mr. Bateman's BEC exam credit is due to expire in six months, The Board determined a longer extension was necessary. Mr. Young made a motion to extend Mr. Bateman's Audit and BEC exam credit until June 30, 2026. Ms. Douglas seconded the motion. The motion passed unanimously.

DISCUSSION and ACTION ITEMS:

Exam Credit Extension Requests:

Ms. Taylor asked the Board how they would like to handle exam extension requests going forward. As exam credits were extended due to COVID-19 and changes to the CPA exams have begun to expire, there has been an uptick in exam credit extension requests nationwide. Many jurisdictions are going back to granting credit extensions on a case by case basis with a limited scope, such as a significant unanticipated life event and the candidate only has one exam remaining. After some discussion attempting to develop a criteria for evaluating credit extensions, the Board determined the best course of action would be to allow the Division to approve exam credit extensions administratively when the circumstances clearly show the extension is due to significant unanticipated circumstances. Credit extension requests that are not clear cut will be brought before the Board for review. Additionally, the Board also asked that the Division track exam credit extension requests and report to the Board once or twice a year.

Division Updates:

Ms. Taylor introduced Ms. Jana Johansen, one of two new assistant directors of the Division. Division Executive Director Mark Steinagel has recently taken on a larger role in the Department of Commerce, necessitating the creation of two additional assistant director positions to facilitate the day to day administration of the Division. Ms. Johansen stated she is looking forward to working with the Board. Item noted with no action taken.

CPA Education Advisory Update:

Ms. Taylor provided the Board with an update on the CPA Education Advisory Committee. Currently, the Committee is at a stalemate due to an issue with

language in SB 15. In addition to the education requirements for licensure, the requirements to sit for the CPA exams were also updated as part of SB 15, and both sections now require a bachelor's degree or equivalent in order to sit for the CPA exams and to obtain the CPA license. However, that is not what was intended with regards to the requirements to sit for the exam, because it would actually increase the requirements to sit for the exams. Currently, no degree is required in order to sit for the CPA exams. Additionally, requiring a bachelor's degree would create a hardship for non-traditional students as well as students enrolled in integrated degree programs, because they would need to wait until their master's degree was conferred before testing due to the bachelor's degree being conferred at the same time as the master's degree in integrated programs. Furthermore, there is one university in Utah with an integrated degree program, and that particular program has the highest number of accountancy graduates in the state, putting those students at a severe disadvantage. Therefore, the statute needs to be adjusted by the Utah State Legislature. Ms. Taylor and Ms. Shumway explained the Division is hoping to have this corrected in a DOPL clean-up bill in the upcoming legislative session and then finish up the rule writing a month or two after the new statute goes into effect on July 01, 2026. This is well within the 180 days allowed for submission of new administrative rules in response to statutory changes.

Update from UACPA:

Noah Myers, UACPA board member, provided an update to the Board on the upcoming outreach work UACPA is undertaking. Item noted with no action taken.

October Meeting Date:


This item was stricken from the agenda.

ADJOURN:

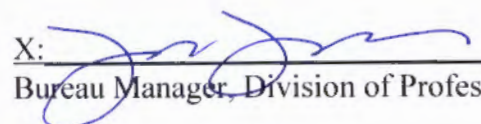
Adjourned at 2:53 p.m.

Note: These minutes are not intended to be a verbatim transcript but are intended to record the significant features of the business conducted in this meeting. Discussed items are not necessarily shown in the chronological order they occurred.

Date: 10/1/2025

X: 
Chairperson, Utah Board of Accountancy

Date: 10/01/2025

X: 
Bureau Manager, Division of Professional Licensing