



KIM REYNOLDS, GOVERNOR
CHRIS COURNOYER, LT. GOVERNOR

AARON BAACK, INTERIM DIRECTOR

ACCOUNTANCY BOARD MEETING

Open Session Minutes

February 12, 2026 | 10:00 a.m.

Board members present for all or part of the meeting:

Brian Powers, CPA (virtual) Lindsay Knoop (virtual)
Sarah Beckman, CPA (virtual)

Board members not present:

Jessica Richter, CPA Steven Avis, CPA

Staff Present:

Jackson Boes, Executive Officer Aislinn Phan, DIAL Staff (virtual)
Christy Olson, DIAL Staff (virtual) Charles Hill, Bureau Chief (virtual)
Angela Stuedemann, AAG Robert Nguyen, DIAL Investigator
(virtual) Amy Oekten, AAG Rebecca Carlson, DIAL Staff (virtual)

Public Present:

Carrie Steffen Brad Epperly
Brad T Nat Kroll (virtual)
Chad Vink (virtual)

Call Meeting to Order

Call to Order by Knoop at 10:00 a.m.
Attendance Roll Call by Boes: Beckman, aye; Powers, aye; Knoop, aye.
Quorum was established.
Introductions were made.

Discussion and Vote on Meeting Minutes

Motion by Powers to approve the open session minutes of the November 21, 2025 meeting.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Reports

Executive Officer – Boes showed data about initial applications approved.

Assistant Attorney General – Stuedemann and Oekten had nothing to report.

Board Members – No board members had anything to report.

DIAL Attorney- Boes reported that the board members could view the redline document that got shared with them.



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Opportunity for Public Comment

Carrie Steffen from Iowa Society of CPA's addressed the board stating she appreciated the update about the House Rule 628 and stated her society is still open for discussion with the board. She also gave an update about the alternative pathway rule.

Discussion Iowa Professional Health Program

Rebecca Carlson, the program coordinator, presented a power point with information and statistics on the program to the board.

Review and Vote on Credit Extension Requests

Motion by Powers to deny the credit extension application for Jamo Baldeh as discussed in open session.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Motion by Powers to deny the credit extension application for Rachel Walter as discussed in open session.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Discussion and Vote on Course Review Requests

Motion by Powers to approve Iowa Lakes Community College FIN 121, Personal Finance as discussed in open session.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Motion by Powers to approve Nebraska Wesleyan University THRE 3160, Theatre Management for business related courses as discussed in open session.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Motion by Powers to deny University of Maryland BMGT 411, Ethics and Professionalism Management as discussed in open session.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Motion by Powers to deny Iowa State University ACCT 4420/5420X (ACCT 4900/5900), Generative AI in Business Decision Making as discussed in open session.

Seconded by Beckman.



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Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Motion by Powers to table Iowa State University ACCT 4160/5160, Business Law as discussed in open session.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Rulemaking: IAC 193A

Boes had no update about rulemaking IAC 193A and told the board he will get it finalized by the next meeting for their review.

Discussion and Vote: AICPA PEEC Exposure Draft

The board went into a lengthy discussion regarding the AICPA PEEC Exposure draft but no voting was done at this time.

Complaint of Unlicensed Practice: Patrick Roche, Complaint #25-23

Motion by Powers to find probable cause in case 25-23 and issue and cease and desist and civil penalty as discussed in open session.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Closed Session

Motion by Powers to enter into closed session, pursuant to Iowa Code section 21.5(1)(a) to review or discuss records which are required or authorized by state or federal law to be kept confidential; Iowa code section 21.5(1)(d) to discuss whether to initiate licensee disciplinary investigations or proceedings; and Iowa Code section 21.1(h) to avoid disclosure of specific law enforcement matters, such as allowable tolerances or criteria for the selection, prosecution, or settlement of cases, which if disclosed would facilitate disregard of requirements imposed by law.

Seconded by Beckman.

Roll call vote taken.

Motion passed.

The board entered closed session at 11:33 a.m.

Members of the public left.

Motion by Powers to return to open session.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

The board returned to open session at 12:25 p.m.



Open Session

Motion by Powers to approve the closed session minutes from November 21, 2025 meeting.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Motion by Powers to close cases 25-20, 25-24, 26-003, 25-28, 25-29, 25-30, and 25-33 as discussed in closed session.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Motion by Powers to close case 25-35 as discussed in closed session.

Seconded by Knoop.

Vote: Aye: All Nay: None Abstaining: Beckman.

Motion passed.

Motion by Powers to keep open case 25-25 as discussed in closed session.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Motion by Powers to find probable cause as discussed in closed session and delegate the case to an ALJ.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

The next board meeting is scheduled for May 13, 2026.

Adjournment

Motion by Powers to adjourn the meeting.

Seconded by Beckman.

Vote: Aye: All Nay: None Abstaining: None

Motion passed.

Knoop adjourned the meeting at 12:28 p.m.

These minutes were approved at the May 13, 2026 Board Meeting