



NOTICE OF PUBLIC MEETING

OREGON BOARD OF ACCOUNTANCY 3218 Pringle Rd SE, Salem, OR 97302

The Board of Accountancy protects the public by regulating the practice and performance of all services provided by licensed accountants.

PUBLIC BOARD MEETING AGENDA – DRAFT

May 12 and 13, 2016

Board of Accountancy

Morrow Crane Training Center: 3218 Pringle Rd SE, Salem OR 97302

Thursday, May 12, 2016 – 8:30 a.m.

1. CALL TO ORDER/ANNOUNCE RECORDING¹

2. OPENING REMARKS BY THE BOARD CHAIR *Scott Wright*

- A.** Introduction of newly appointed Board members awaiting Senate confirmation
- B.** Recognition of Board Service for outgoing Board members
- C.** Review of Agenda

WORK SESSION

Scott Wright

1. STRATEGIC PLANNING

- A.** Who are we?
- B.** Mission Review
- C.** What have we accomplished relative to our mission?
- D.** What do we hope to accomplish within the next 1 – 3 years?

2. LEGISLATIVE CONCEPTS

Martin Pittioni

- A.** Update and Next Steps re Semi-Independence Placeholder Request
- B.** Placeholder LC on Cooperation with Law Enforcement/Other Agencies – Next Steps
- C.** Potential additional Placeholder regarding Board Composition

3. LAWS AND RULES COMMITTEE RECOMMENDED RULE CHANGES *John Lauseng*

- A.** Report from the LRC Chair
- B.** Draft Minutes for Review of April 26, 2016 - *supplemental*
- C.** Discussion of Matrix on Inactive and Retired Status permits - *supplemental*
- D.** Review and Discussion of Proposed Rule Changes
 - 1.** Division 001
 - 2.** Division 005

¹ If arrangements can be made for you to participate in all or part of the meetings by phone, you are free to do so. There is no prohibition about participating by teleconference. If there is sufficient advance notice, you may appear by phone for all or part of the meetings. One or more members may be participating by teleconference.

3. Division 010
4. Division 020
5. Division 030
6. Division 040
7. Division 050
- E. Proposed Rulemaking Timeline and Comment Process
- F. Direction to staff to initiate rulemaking

4. NASBA UPDATE / WORKING LUNCH

Dan Dustin, Vice President, State Board Relations, NASBA

5. PEER REVIEW *Candi Fronk*

- A. Regionalization proposal in AICPA program / prepare for October work session
- B. PROC Report and Recommendations on Peer Review Report Guidance
- C. Draft Minutes from PROC Meeting of May 2, 2016 (informational) - *supplemental*

6. CPE COMMITTEE *Al Crackenberg and Guest Rob Moody*

- A. Review Minutes of April 24, 2016 (information only) - *supplemental*
- B. Recommendation of the Committee to Board to Dissolve
- C. Municipal Roster Applications for Board Approval
 1. Resa Kee
 2. Amanda Osterberg
 3. Karin Wandtke

REGULAR PUBLIC SESSION

3. REPORT OF OSCPA

4. REPORT OF OAIA

5. REPORT OF CHAIR

- A. Committee Appointments
- B. Committee Liaison Assignments
- C. OSCPA Circle of Excellence Event

6. REPORT OF VICE CHAIR

7. REPORT OF TREASURER

- A. Updated Board Financial Projections

8. REPORT OF EXECUTIVE DIRECTOR

- A. Department of Revenue – Request to Suspend
- B. DOJ Expenditures Update - *supplemental*
- C. Presentation in OSU Class Rooms (*co-presented with Roger Graham*)

- D. Research Collaboration with OSU (*co-presented with Roger Graham*)
- E. Licensing and IT update (*co-presented with Kimberly Fast*)
- F. CLEAR Conference
- G. Limited Scope Consulting Project on Internal Controls

RECESS AT 5:00 P.M.

Board reconvenes Friday, May 13, 2016 – 8:00 a.m. (same location)

9. CALL PUBLIC SESSION TO ORDER

10. APPROVAL OF MINUTES

- A. February 5, 2016 Board Minutes

11. PUBLIC COMMENT

12. NEW BUSINESS

- A. NASBA Nomination for Board of Directors
- B. NASBA Regional Meeting June 22-24, 2016 Denver, Colorado
- C. NASBA Award Nominations
 - 1. William H. Van Rensselaer Public Service Award
 - 2. NASBA Distinguished Service Award
 - 3. Lorraine P. Sachs Standard of Excellence Award
- D. CPA Exam – NASBA Top Scores Report from Oregon
 - 1. Eli Watt Sells Award 2015
- E. Limited Scope Consulting Project on Internal Controls
 - 1. Report from Consultant Nancy Young, CPA, CISA, CFE
 - 2. Management Responses

13. OLD BUSINESS

- A. 2015 Renewals for Retired Status Licenses

14. CONSIDERATION OF SETTLEMENT PROPOSALS

- A. Lawrence McNamara / Case #15-069
- B. Jared Zwygart / Millington Zwygart CPAs PC / Case #15-068
- C. Patricia R. Kaseberg / Case # 14-003
- D. Charles A. Swank / Grove Mueller & Swank PC / Case #09-072CNK
- E. Brent R. Mickelsen / Blodgett Mickelsen & Naef PS / Case 13-034

15. QUALIFICATION COMMITTEE

- A. Minutes of April 27, 2016 (informational only) - *supplemental*
- B. Recommendations for Approval
 - 1. Pia Matzka

2. Laszlo Tosa
3. Patricia Blunt
4. Lindsay Craft
5. Reed Winner
6. Michael Healey

C. Recommendations for Denial

16. RATIFICATION REQUESTS

- A.** CPA Certificates/Permits
- B.** Firm Registrations

17. COMPLAINTS COMMITTEE

- A.** Minutes of April 29, 2016 (information only) - supplemental

**18. EXECUTIVE SESSION UNDER AUTHORITY OF ORS 192.660(2)(f)(h)
(WORKING LUNCH) – ESTIMATED START TIME 10:00 A.M.)**

19. MOTIONS ON CASES HEARD IN EXECUTIVE SESSION

20. ANNOUNCEMENTS AND ADJOURNMENT ESTIMATED END TIME 5:00 P.M.)

ORS 673.015 Statement of public interest in regulating practice of accountancy

The public interest requires:

- (1) The promotion of reliable information used for guidance in financial transactions and accounting for, or assessing the financial status or performance of, commercial, noncommercial and governmental enterprises;*
- (2) That persons professing special competence in accountancy or offering assurance as to the reliability or fairness of presentation of such information demonstrate their qualifications to do so, and that persons who have not demonstrated and maintained such qualifications, including public accountancy professionals not in public practice, not be permitted to hold themselves out as having special competence or to offer such assurance; and*
- (3) That the conduct of persons licensed as having special competence in accountancy be regulated in all aspects of their professional work and that the use of titles relating to the practice of public accountancy that have the capacity or tendency to mislead or deceive the public as to the status or competence of the persons using the titles be prohibited.*