



Oregon Board of Accountancy

200 Hawthorne Ave. SE Suite D450, Salem, OR 97301

503-378-4181

The mission of the Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules.

BOARD OF ACCOUNTANCY – LAWS AND RULES COMMITTEE (LRC)

HYBRID IN-PERSON AND ZOOM MEETING

<https://us06web.zoom.us/j/6589430200?pwd=bjl5ZWwrSWdxUnlDRjZBdWJkejUvUT09>

LOCATION: OSCPA Offices, 10206 Laurel St., Beaverton, OR 97005

Friday, January 9, 2026, 11 a.m. to 2:00 p.m. (Pacific Time)

DRAFT PUBLIC SESSION AGENDA

1. CALL TO ORDER / ANNOUNCE RECORDING OF MEETING / INTRODUCTION OF GUESTS
2. REVIEW AND ADOPTION OF DRAFT AGENDA AS PRESENTED OR AMENDED (Motion)
3. PUBLIC COMMENT
4. UPDATE ON SB 797 IMPLEMENTATION / RULES
5. PRIVATE EQUITY / ALTERNATIVE PRACTICE STRUCTURES WORK SESSION TOPICS
 - A. Review of First draft of Legislative Concept on Firm Registrations related to APS / PE
 - B. NASBA APS/PE Task Force White Paper – Development of Response Recommendations
 - C. AICPA-PEEC items (Time Permitting):
 1. Report from AICPA Peer Review Board Public Meeting on Dec. 18 and 19, 2025
 2. Touch base on AICPA-PEEC Dec. 29, 2025 Exposure Draft on changes to ethics rules
6. ANNOUNCEMENTS AND ADJOURNMENT

Next LRC Meeting: TBD

Members of the public may attend the meeting in person or by Zoom. The meeting location is accessible to persons with disabilities. Upon request, arrangements can be made for attendance of all or part of the meeting by telephone. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting at 503.378.4181 or boa.info@boa.oregon.gov.

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.*