



NOTICE OF PUBLIC MEETING

OREGON BOARD OF ACCOUNTANCY

200 Hawthorne Ave. Ste. D450, Salem, OR 97301

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

DRAFT PUBLIC BOARD WORK SESSION AND MEETING AGENDA SEPTEMBER 30, 2022

This Board meeting and Work Session will be held in person at:

**Lower Learning Center of the Oregon Society of Public Accountants (OSCPA)
10206 SW Laurel Street, Beaverton, OR 97005**

Attendance by **Zoom** is available: (a verified account is required) -

Meeting participants will be placed in a virtual waiting room before the meeting and during Executive Session

Topic: Board Work Session and Meeting

Time: September 30, 2022 08:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/6589430200?pwd=bjI5ZWwrSWdxUnlDRjZBdWJkejUvUT09>

Meeting ID: 658 943 0200

Passcode: mjZS3T

One tap mobile

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Dial by your location

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+1 346 248 7799 US (Houston)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

Meeting ID: 658 943 0200

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Find your local number: <https://us06web.zoom.us/j/6589430200>



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PUBLIC BOARD MEETING AGENDA – SEPTEMBER 30, 2022

Location: Lower Learning Center of the Oregon Society of Public Accountants (OSCPA)

10206 SW Laurel Street, Beaverton, OR 97005

(Zoom attendance enabled; Participants by Zoom will be placed in a virtual waiting room before the meeting and during Executive Session)

1. **8:30 A.M. CALL TO ORDER / ANNOUNCE RECORDING / INTRODUCTION OF BOARD AND GUESTS**
A recording of the public portion of the meeting will be posted to the Board website after the meeting.
2. **AGENDA REVIEW AND APPROVAL**
3. **PUBLIC COMMENT**
4. **WORK SESSION INCLUDING WORKING LUNCH ON REBUILDING THE BOARD'S LICENSING FUNCTION**
 - A. **INTRODUCTION**
 1. **COMMENTS BY THE CHAIR (YOUNG-OLIVER)**
 2. **STRATEGIC CONTEXT (PITTIONI)**
 - a. *2017 STRATEGIC PLAN*
 - b. *CURRENT STATE SWOT ANALYSIS*
 - B. **OPERATIONAL OPTIONS AND IMPLICATIONS** (Pittioni & Pat Hartman, Director of Client Services, NASBA)
 1. **NASBA CPA EXAMINATION SERVICES (CPAES)**
 2. **BEYOND CPAES: OVERVIEW OF OTHER LICENSING SERVICES OFFERED BY NASBA TO BOARDS**
 - a. *COMPLETE INITIAL LICENSURE SERVICES*
 - b. *WALL CERTIFICATES AND PERMIT CARDS*
 - c. *AUDIT SERVICES*
 - C. **LICENSING POLICY ISSUES** (Pittioni & Daniel J, Dustin, CPA, Vice President, State Board Relations, NASBA)
 1. **INTRODUCTORY PRESENTATION BY NASBA / NATIONAL ENVIRONMENT**
 2. **SITTING FOR THE CPA EXAM AT 120 VERSUS 150 HOURS**
 - a. *NATIONAL EVOLUTION AND CONTEXT*
 - b. *POLICY ISSUES*
 - c. *UPDATE FROM OSCPA'S BOARD SEPT. 22 2022 CONSIDERATION OF 120/150*
 - d. *POTENTIAL LANGUAGE APPROACH TO CHANGES IN BOARD STATUTE*
 - e. *AGENCY REQUEST LEGISLATION EXPECTATIONS AND OPTIONS GOING FORWARD*

WORK SESSION INCLUDING WORKING LUNCH (CONTINUED)

3. EXPERIENCE VERIFICATION

- a. *CURRENT PROCESS AND HOW DOES IT COMPARE TO OTHER STATES*
- b. *DISCUSSION OF OPTIONS GOING FORWARD*

4. SUBSTANTIAL EQUIVALENCY AND RECIPROCITY POLICY ISSUES

- a. *CURRENT PROCESS AND HOW DOES IT COMPARE TO OTHER STATES*
- b. *DISCUSSION OF OPTIONS GOING FORWARD*

5. CPE RECIPROCITY

- a. *DEFINITION AND NATIONAL ENVIRONMENT*
- b. *DISCUSSION OF OPTIONS GOING FORWARD*

6. FIRM REGULATIONS

- a. *NATIONAL ENVIRONMENTAL CHANGES*
- b. *POTENTIAL IMPLICATIONS FOR OREGON*

7. WORK SESSION WRAP UP / REVIEW OF DISCUSSION OUTCOMES (YOUNG-OLIVER)

- 5. **EXECUTIVE SESSION (MAY BE COMBINED WITH WORKING LUNCH) UNDER AUTHORITY OF ORS 192.660(2)(f)(h) CONSIDERATION OF RECORDS EXEMPT FROM DISCLOSURE AND COUNSEL ADVICE**
(NOTE EXECUTIVE SESSION MAY BE TAKEN DURING THE WORKING LUNCH AND IS EXPECTED TO BE VERY BRIEF)
- 6. **MOTIONS ON MATTERS HEARD IN EXECUTIVE SESSION**
- 7. **CONSIDERATION OF SETTLEMENT PROPOSALS**
 - A. 22-001 Brian D. Larson
 - B. 22-002 Jeffrey Moore / Hansen Hunter & Co PC
 - C. 22-003 Paul Peterson / Armanino LLP
 - D. 22-004 Barbara Sena / Marcum LLP
- 8. **REVIEW OF PUBLIC BOARD SUMMARY**
- 9. **REPORT OF OSCPA**
- 10. **REPORT OF OAIA**
- 11. **NEW BUSINESS**
 - A. NASBA 2022 Annual Meeting Oct .30 – Nov. 02, 2022, San Diego CA (Attendance and Voting Rep.)
 - B. CPA Evolution – Exam Exposure Draft Comments (Lyons)
 - C. Guidance and Decision Items from Work Session (Young-Oliver)
 - 1. Laws and Rules Committee – Membership and Topical Guidance
 - 2. Potential Authorization to Initiate Rulemaking
 - D. Preparation for Board Leadership Elections at the December 15, 2022 Board Meeting
- 12. **OLD BUSINESS**
 - A. Response to Qualifications Committee Memorandum on Reciprocity *(deferred from June 23, 2022)*
 - B. Approval of Minutes from January 28, 2022

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13. **REPORT OF CHAIR** (Young-Oliver)
 14. **REPORT OF VICE CHAIR** (Sullivan)
 15. **REPORT OF TREASURER** (Robinson)
 - A. FY23 Projections
 16. **REPORT OF EXECUTIVE DIRECTOR**
 - A. Agency Request Budget Submission
 - B. Licensing Update
 - C. Personnel Update
 17. **COMPLAINTS COMMITTEE (BOACC)**
 - A. Meeting Summary (Supplemental)
 18. **QUALIFICATIONS COMMITTEE**
 19. **RATIFICATION REQUESTS**
 - A. CPA Certificates/Permits
 - B. Firm Registrations
 - C. Industry Certificates/Permits
 - D. Admission to Municipal Roster
 20. **ANNOUNCEMENTS AND ADJOURNMENT (estimated at 5:00 p.m.)**
Next Board meeting: December 15, 2022 (Salem Board Office)

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.*